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SENATE BILL 6204

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State of Washington

64th Legislature

2016 Regular Session

By Senators Roach and McCoy

Read first time 01/12/16. Referred to Committee on Government Operations & Security.

1 AN ACT Relating to removing disincentives to the voluntary  
2 formation of regional fire protection service authorities by  
3 equalizing certain provisions with existing laws governing fire  
4 protection districts and by clarifying the formation process;  
5 amending RCW 52.26.030, 52.26.230, 84.52.043, 84.52.043, 84.52.125,  
6 and 84.55.092; reenacting and amending RCW 52.26.020, 84.52.010, and  
7 84.52.010; adding a new section to chapter 52.26 RCW; creating a new  
8 section; providing an effective date; and providing an expiration  
9 date.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

11 **Sec. 1.** RCW 52.26.020 and 2011 c 141 s 1 are each reenacted and  
12 amended to read as follows:

13 The definitions in this section apply throughout this chapter  
14 unless the context clearly requires otherwise.

15 (1) "Board" means the governing body of a regional fire  
16 protection service authority.

17 (2) "Elected official" means an elected official of a  
18 participating fire protection jurisdiction or a regional fire  
19 protection district commissioner created under RCW 52.26.080.

1 (3) "Fire protection jurisdiction" means a fire district,  
2 regional fire protection service authority, city, town, port  
3 district, municipal airport, or Indian tribe.

4 (4) "Participating fire protection jurisdiction" means a fire  
5 protection jurisdiction participating in the formation or operation  
6 of a regional fire protection service authority.

7 (5) "Regional fire protection service authority" or "authority"  
8 means a municipal corporation, an independent taxing authority within  
9 the meaning of Article VII, section 1 of the state Constitution, and  
10 a taxing district within the meaning of Article VII, section 2 of the  
11 state Constitution, whose boundaries are coextensive with two or more  
12 adjacent fire protection jurisdictions and that has been created by a  
13 vote of the people under this chapter to implement a regional fire  
14 protection service authority plan.

15 (6) "Regional fire protection service authority plan" or "plan"  
16 means a plan to develop and finance a regional fire protection  
17 service authority project or projects((7)) including, but not limited  
18 to, specific capital projects, fire operations and emergency service  
19 operations pursuant to RCW 52.26.040(3)(b), and preservation and  
20 maintenance of existing or future facilities.

21 (7) "Regional fire protection service authority planning  
22 committee" or "planning committee" means the advisory committee  
23 created under RCW 52.26.030 to create and propose to fire protection  
24 jurisdictions a regional fire protection service authority plan to  
25 design, finance, and develop fire protection and emergency service  
26 projects.

27 (8) "Regular property taxes" has the same meaning as in RCW  
28 84.04.140.

29 **Sec. 2.** RCW 52.26.030 and 2004 c 129 s 3 are each amended to  
30 read as follows:

31 Regional fire protection service authority planning committees  
32 are advisory entities that are created, convened, and empowered as  
33 follows:

34 (1) Any two or more adjacent fire protection jurisdictions may  
35 create a regional fire protection service authority and convene a  
36 regional fire protection service authority planning committee. No  
37 fire protection jurisdiction may participate in more than one created  
38 authority.

1 (2) Each governing body of the fire protection jurisdictions  
2 participating in planning under this chapter shall appoint three  
3 elected officials to the authority planning committee. Members of the  
4 planning committee may receive compensation of seventy dollars per  
5 day, or portion thereof, not to exceed seven hundred dollars per  
6 year, for attendance at planning committee meetings and for  
7 performance of other services in behalf of the authority, and may be  
8 reimbursed for travel and incidental expenses at the discretion of  
9 their respective governing body.

10 (3) A regional fire protection service authority planning  
11 committee may receive state funding, as appropriated by the  
12 legislature, or county funding provided by the affected counties for  
13 start-up funding to pay for salaries, expenses, overhead, supplies,  
14 and similar expenses ordinarily and necessarily incurred. Upon  
15 creation of a regional fire protection service authority, the  
16 authority shall within one year reimburse the state or county for any  
17 sums advanced for these start-up costs from the state or county.

18 (4) The planning committee shall conduct its affairs and  
19 formulate a regional fire protection service authority plan as  
20 provided under RCW 52.26.040.

21 (5) At its first meeting, a regional fire protection service  
22 authority planning committee may elect officers and provide for the  
23 adoption of rules and other operating procedures.

24 (6) The planning committee may dissolve itself at any time by a  
25 majority vote of the total membership of the planning committee. Any  
26 participating fire protection jurisdiction may withdraw upon thirty  
27 calendar days' written notice to the other jurisdictions.

28 **Sec. 3.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to  
29 read as follows:

30 (1) Not fewer than ten days nor more than six months before the  
31 election at which the proposition to impose the benefit charge is  
32 submitted as provided in this chapter, the governing board of the  
33 regional fire protection service authority, or the planning committee  
34 if the benefit charge is proposed as part of the initial formation of  
35 the authority, shall hold a public hearing specifically setting forth  
36 its proposal to impose benefit charges for the support of its legally  
37 authorized activities that will maintain or improve the services  
38 afforded in the authority. A report of the public hearing shall be

1 filed with the county treasurer of each county in which the property  
2 is located and be available for public inspection.

3 (2) Prior to November 15th of each year the governing board of  
4 the authority shall hold a public hearing to review and establish the  
5 regional fire protection service authority benefit charges for the  
6 subsequent year.

7 (3) All resolutions imposing or changing the benefit charges must  
8 be filed with the county treasurer or treasurers of each county in  
9 which the property is located, together with the record of each  
10 public hearing, before November 30th immediately preceding the year  
11 in which the benefit charges are to be collected on behalf of the  
12 authority.

13 (4) After the benefit charges have been established, the owners  
14 of the property subject to the charge must be notified of the amount  
15 of the charge.

16 **Sec. 4.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 324 and 2015 3rd  
17 sp.s. c 24 s 404 are each reenacted and amended to read as follows:

18 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
19 levied or voted in specific amounts.

20 (2) The rate percent of all taxes for state and county purposes,  
21 and purposes of taxing districts coextensive with the county, must be  
22 determined, calculated and fixed by the county assessors of the  
23 respective counties, within the limitations provided by law, upon the  
24 assessed valuation of the property of the county, as shown by the  
25 completed tax rolls of the county, and the rate percent of all taxes  
26 levied for purposes of taxing districts within any county must be  
27 determined, calculated and fixed by the county assessors of the  
28 respective counties, within the limitations provided by law, upon the  
29 assessed valuation of the property of the taxing districts  
30 respectively.

31 (3) When a county assessor finds that the aggregate rate of tax  
32 levy on any property, that is subject to the limitations set forth in  
33 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
34 either of these sections, the assessor must recompute and establish a  
35 consolidated levy in the following manner:

36 (a) The full certified rates of tax levy for state, county,  
37 county road district, regional transit authority, and city or town  
38 purposes must be extended on the tax rolls in amounts not exceeding  
39 the limitations established by law; however any state levy takes

1 precedence over all other levies and may not be reduced for any  
2 purpose other than that required by RCW 84.55.010. If, as a result of  
3 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
4 84.52.105, the portion of the levy by a metropolitan park district  
5 that was protected under RCW 84.52.120, 84.52.125, 84.52.135,  
6 84.52.140, and the protected portion of the levy under RCW 86.15.160  
7 by flood control zone districts in a county with a population of  
8 seven hundred seventy-five thousand or more that are coextensive with  
9 a county, the combined rate of regular property tax levies that are  
10 subject to the one percent limitation exceeds one percent of the true  
11 and fair value of any property, then these levies must be reduced as  
12 follows:

13 (i) The portion of the levy by a metropolitan park district that  
14 has a population of less than one hundred fifty thousand and is  
15 located in a county with a population of one million five hundred  
16 thousand or more that is protected under RCW 84.52.120 must be  
17 reduced until the combined rate no longer exceeds one percent of the  
18 true and fair value of any property or must be eliminated;

19 (ii) If the combined rate of regular property tax levies that are  
20 subject to the one percent limitation still exceeds one percent of  
21 the true and fair value of any property, the protected portion of the  
22 levy imposed under RCW 86.15.160 by a flood control zone district in  
23 a county with a population of seven hundred seventy-five thousand or  
24 more that is coextensive with a county must be reduced until the  
25 combined rate no longer exceeds one percent of the true and fair  
26 value of any property or must be eliminated;

27 (iii) If the combined rate of regular property tax levies that  
28 are subject to the one percent limitation still exceeds one percent  
29 of the true and fair value of any property, the levy imposed by a  
30 county under RCW 84.52.140 must be reduced until the combined rate no  
31 longer exceeds one percent of the true and fair value of any property  
32 or must be eliminated;

33 (iv) If the combined rate of regular property tax levies that are  
34 subject to the one percent limitation still exceeds one percent of  
35 the true and fair value of any property, the portion of the levy by a  
36 fire protection district or regional fire protection service  
37 authority that is protected under RCW 84.52.125 must be reduced until  
38 the combined rate no longer exceeds one percent of the true and fair  
39 value of any property or must be eliminated;

1 (v) If the combined rate of regular property tax levies that are  
2 subject to the one percent limitation still exceeds one percent of  
3 the true and fair value of any property, the levy imposed by a county  
4 under RCW 84.52.135 must be reduced until the combined rate no longer  
5 exceeds one percent of the true and fair value of any property or  
6 must be eliminated;

7 (vi) If the combined rate of regular property tax levies that are  
8 subject to the one percent limitation still exceeds one percent of  
9 the true and fair value of any property, the levy imposed by a ferry  
10 district under RCW 36.54.130 must be reduced until the combined rate  
11 no longer exceeds one percent of the true and fair value of any  
12 property or must be eliminated;

13 (vii) If the combined rate of regular property tax levies that  
14 are subject to the one percent limitation still exceeds one percent  
15 of the true and fair value of any property, the portion of the levy  
16 by a metropolitan park district with a population of one hundred  
17 fifty thousand or more that is protected under RCW 84.52.120 must be  
18 reduced until the combined rate no longer exceeds one percent of the  
19 true and fair value of any property or must be eliminated;

20 (viii) If the combined rate of regular property tax levies that  
21 are subject to the one percent limitation still exceeds one percent  
22 of the true and fair value of any property, then the levies imposed  
23 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
24 under RCW 84.52.069 that is in excess of thirty cents per thousand  
25 dollars of assessed value, must be reduced on a pro rata basis until  
26 the combined rate no longer exceeds one percent of the true and fair  
27 value of any property or must be eliminated; and

28 (ix) If the combined rate of regular property tax levies that are  
29 subject to the one percent limitation still exceeds one percent of  
30 the true and fair value of any property, then the thirty cents per  
31 thousand dollars of assessed value of tax levy imposed under RCW  
32 84.52.069 must be reduced until the combined rate no longer exceeds  
33 one percent of the true and fair value of any property or must be  
34 eliminated.

35 (b) The certified rates of tax levy subject to these limitations  
36 by all junior taxing districts imposing taxes on such property must  
37 be reduced or eliminated as follows to bring the consolidated levy of  
38 taxes on such property within the provisions of these limitations:

39 (i) First, the certified property tax levy authorized under RCW  
40 84.52.821 must be reduced on a pro rata basis or eliminated;

1 (ii) Second, if the consolidated tax levy rate still exceeds  
2 these limitations, the certified property tax levy rates of those  
3 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
4 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
5 eliminated;

6 (iii) Third, if the consolidated tax levy rate still exceeds  
7 these limitations, the certified property tax levy rates of flood  
8 control zone districts other than the portion of a levy protected  
9 under RCW 84.52.815 must be reduced on a pro rata basis or  
10 eliminated;

11 (iv) Fourth, if the consolidated tax levy rate still exceeds  
12 these limitations, the certified property tax levy rates of all other  
13 junior taxing districts, other than fire protection districts,  
14 regional fire protection service authorities, library districts, the  
15 first fifty cent per thousand dollars of assessed valuation levies  
16 for metropolitan park districts, and the first fifty cent per  
17 thousand dollars of assessed valuation levies for public hospital  
18 districts, must be reduced on a pro rata basis or eliminated;

19 (v) Fifth, if the consolidated tax levy rate still exceeds these  
20 limitations, the first fifty cent per thousand dollars of assessed  
21 valuation levies for metropolitan park districts created on or after  
22 January 1, 2002, must be reduced on a pro rata basis or eliminated;

23 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
24 limitations, the certified property tax levy rates authorized to fire  
25 protection districts under RCW 52.16.140 and 52.16.160 and regional  
26 fire protection service authorities under RCW 52.26.140(1) (b) and  
27 (c) must be reduced on a pro rata basis or eliminated; and

28 (vii) Seventh, if the consolidated tax levy rate still exceeds  
29 these limitations, the certified property tax levy rates authorized  
30 for fire protection districts under RCW 52.16.130, regional fire  
31 protection service authorities under RCW 52.26.140(1)(a), library  
32 districts, metropolitan park districts created before January 1,  
33 2002, under their first fifty cent per thousand dollars of assessed  
34 valuation levy, and public hospital districts under their first fifty  
35 cent per thousand dollars of assessed valuation levy, must be reduced  
36 on a pro rata basis or eliminated.

37 **Sec. 5.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 325 and 2015 3rd  
38 sp.s. c 24 s 405 are each reenacted and amended to read as follows:

1 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
2 levied or voted in specific amounts.

3 (2) The rate percent of all taxes for state and county purposes,  
4 and purposes of taxing districts coextensive with the county, must be  
5 determined, calculated and fixed by the county assessors of the  
6 respective counties, within the limitations provided by law, upon the  
7 assessed valuation of the property of the county, as shown by the  
8 completed tax rolls of the county, and the rate percent of all taxes  
9 levied for purposes of taxing districts within any county must be  
10 determined, calculated and fixed by the county assessors of the  
11 respective counties, within the limitations provided by law, upon the  
12 assessed valuation of the property of the taxing districts  
13 respectively.

14 (3) When a county assessor finds that the aggregate rate of tax  
15 levy on any property, that is subject to the limitations set forth in  
16 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
17 either of these sections, the assessor must recompute and establish a  
18 consolidated levy in the following manner:

19 (a) The full certified rates of tax levy for state, county,  
20 county road district, regional transit authority, and city or town  
21 purposes must be extended on the tax rolls in amounts not exceeding  
22 the limitations established by law; however any state levy takes  
23 precedence over all other levies and may not be reduced for any  
24 purpose other than that required by RCW 84.55.010. If, as a result of  
25 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
26 84.52.105, the portion of the levy by a metropolitan park district  
27 that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and  
28 84.52.140, and the portion of the levy by a flood control zone  
29 district that was protected under RCW 84.52.816, the combined rate of  
30 regular property tax levies that are subject to the one percent  
31 limitation exceeds one percent of the true and fair value of any  
32 property, then these levies must be reduced as follows:

33 (i) The portion of the levy by a flood control zone district that  
34 was protected under RCW 84.52.816 must be reduced until the combined  
35 rate no longer exceeds one percent of the true and fair value of any  
36 property or must be eliminated;

37 (ii) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of  
39 the true and fair value of any property, the levy imposed by a county  
40 under RCW 84.52.140 must be reduced until the combined rate no longer



1 exceeds one percent of the true and fair value of any property or  
2 must be eliminated;

3 (iii) If the combined rate of regular property tax levies that  
4 are subject to the one percent limitation still exceeds one percent  
5 of the true and fair value of any property, the portion of the levy  
6 by a fire protection district or regional fire protection service  
7 authority that is protected under RCW 84.52.125 must be reduced until  
8 the combined rate no longer exceeds one percent of the true and fair  
9 value of any property or must be eliminated;

10 (iv) If the combined rate of regular property tax levies that are  
11 subject to the one percent limitation still exceeds one percent of  
12 the true and fair value of any property, the levy imposed by a county  
13 under RCW 84.52.135 must be reduced until the combined rate no longer  
14 exceeds one percent of the true and fair value of any property or  
15 must be eliminated;

16 (v) If the combined rate of regular property tax levies that are  
17 subject to the one percent limitation still exceeds one percent of  
18 the true and fair value of any property, the levy imposed by a ferry  
19 district under RCW 36.54.130 must be reduced until the combined rate  
20 no longer exceeds one percent of the true and fair value of any  
21 property or must be eliminated;

22 (vi) If the combined rate of regular property tax levies that are  
23 subject to the one percent limitation still exceeds one percent of  
24 the true and fair value of any property, the portion of the levy by a  
25 metropolitan park district that is protected under RCW 84.52.120 must  
26 be reduced until the combined rate no longer exceeds one percent of  
27 the true and fair value of any property or must be eliminated;

28 (vii) If the combined rate of regular property tax levies that  
29 are subject to the one percent limitation still exceeds one percent  
30 of the true and fair value of any property, then the levies imposed  
31 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
32 under RCW 84.52.069 that is in excess of thirty cents per thousand  
33 dollars of assessed value, must be reduced on a pro rata basis until  
34 the combined rate no longer exceeds one percent of the true and fair  
35 value of any property or must be eliminated; and

36 (viii) If the combined rate of regular property tax levies that  
37 are subject to the one percent limitation still exceeds one percent  
38 of the true and fair value of any property, then the thirty cents per  
39 thousand dollars of assessed value of tax levy imposed under RCW

1 84.52.069 must be reduced until the combined rate no longer exceeds  
2 one percent of the true and fair value of any property or eliminated.

3 (b) The certified rates of tax levy subject to these limitations  
4 by all junior taxing districts imposing taxes on such property must  
5 be reduced or eliminated as follows to bring the consolidated levy of  
6 taxes on such property within the provisions of these limitations:

7 (i) First, the certified property tax levy authorized under RCW  
8 84.52.821 must be reduced on a pro rata basis or eliminated;

9 (ii) Second, if the consolidated tax levy rate still exceeds  
10 these limitations, the certified property tax levy rates of those  
11 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
12 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
13 eliminated;

14 (iii) Third, if the consolidated tax levy rate still exceeds  
15 these limitations, the certified property tax levy rates of flood  
16 control zone districts other than the portion of a levy protected  
17 under RCW 84.52.816 must be reduced on a pro rata basis or  
18 eliminated;

19 (iv) Fourth, if the consolidated tax levy rate still exceeds  
20 these limitations, the certified property tax levy rates of all other  
21 junior taxing districts, other than fire protection districts,  
22 regional fire protection service authorities, library districts, the  
23 first fifty cent per thousand dollars of assessed valuation levies  
24 for metropolitan park districts, and the first fifty cent per  
25 thousand dollars of assessed valuation levies for public hospital  
26 districts, must be reduced on a pro rata basis or eliminated;

27 (v) Fifth, if the consolidated tax levy rate still exceeds these  
28 limitations, the first fifty cent per thousand dollars of assessed  
29 valuation levies for metropolitan park districts created on or after  
30 January 1, 2002, must be reduced on a pro rata basis or eliminated;

31 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
32 limitations, the certified property tax levy rates authorized to fire  
33 protection districts under RCW 52.16.140 and 52.16.160 and regional  
34 fire protection service authorities under RCW 52.26.140(1) (b) and  
35 (c) must be reduced on a pro rata basis or eliminated; and

36 (vii) Seventh, if the consolidated tax levy rate still exceeds  
37 these limitations, the certified property tax levy rates authorized  
38 for fire protection districts under RCW 52.16.130, regional fire  
39 protection service authorities under RCW 52.26.140(1)(a), library  
40 districts, metropolitan park districts created before January 1,

1 2002, under their first fifty cent per thousand dollars of assessed  
2 valuation levy, and public hospital districts under their first fifty  
3 cent per thousand dollars of assessed valuation levy, must be reduced  
4 on a pro rata basis or eliminated.

5 **Sec. 6.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 322 are each  
6 amended to read as follows:

7 Within and subject to the limitations imposed by RCW 84.52.050 as  
8 amended, the regular ad valorem tax levies upon real and personal  
9 property by the taxing districts hereafter named are as follows:

10 (1) Levies of the senior taxing districts are as follows: (a) The  
11 levy by the state may not exceed three dollars and sixty cents per  
12 thousand dollars of assessed value adjusted to the state equalized  
13 value in accordance with the indicated ratio fixed by the state  
14 department of revenue to be used exclusively for the support of the  
15 common schools; (b) the levy by any county may not exceed one dollar  
16 and eighty cents per thousand dollars of assessed value; (c) the levy  
17 by any road district may not exceed two dollars and twenty-five cents  
18 per thousand dollars of assessed value; and (d) the levy by any city  
19 or town may not exceed three dollars and thirty-seven and one-half  
20 cents per thousand dollars of assessed value. However any county is  
21 hereby authorized to increase its levy from one dollar and eighty  
22 cents to a rate not to exceed two dollars and forty-seven and one-  
23 half cents per thousand dollars of assessed value for general county  
24 purposes if the total levies for both the county and any road  
25 district within the county do not exceed four dollars and five cents  
26 per thousand dollars of assessed value, and no other taxing district  
27 has its levy reduced as a result of the increased county levy.

28 (2) The aggregate levies of junior taxing districts and senior  
29 taxing districts, other than the state, may not exceed five dollars  
30 and ninety cents per thousand dollars of assessed valuation. The term  
31 "junior taxing districts" includes all taxing districts other than  
32 the state, counties, road districts, cities, towns, port districts,  
33 and public utility districts. The limitations provided in this  
34 subsection do not apply to: (a) Levies at the rates provided by  
35 existing law by or for any port or public utility district; (b)  
36 excess property tax levies authorized in Article VII, section 2 of  
37 the state Constitution; (c) levies for acquiring conservation futures  
38 as authorized under RCW 84.34.230; (d) levies for emergency medical  
39 care or emergency medical services imposed under RCW 84.52.069; (e)

1 levies to finance affordable housing for very low-income housing  
2 imposed under RCW 84.52.105; (f) the portions of levies by  
3 metropolitan park districts that are protected under RCW 84.52.120;  
4 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies  
5 for criminal justice purposes under RCW 84.52.135; (i) the portions  
6 of levies by fire protection districts and regional fire protection  
7 service authorities that are protected under RCW 84.52.125; (j)  
8 levies by counties for transit-related purposes under RCW 84.52.140;  
9 (k) the protected portion of the levies imposed under RCW 86.15.160  
10 by flood control zone districts in a county with a population of  
11 seven hundred seventy-five thousand or more that are coextensive with  
12 a county; and (l) levies imposed by a regional transit authority  
13 under RCW 81.104.175.

14 **Sec. 7.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 323 are each  
15 amended to read as follows:

16 Within and subject to the limitations imposed by RCW 84.52.050 as  
17 amended, the regular ad valorem tax levies upon real and personal  
18 property by the taxing districts hereafter named are as follows:

19 (1) Levies of the senior taxing districts are as follows: (a) The  
20 levy by the state may not exceed three dollars and sixty cents per  
21 thousand dollars of assessed value adjusted to the state equalized  
22 value in accordance with the indicated ratio fixed by the state  
23 department of revenue to be used exclusively for the support of the  
24 common schools; (b) the levy by any county may not exceed one dollar  
25 and eighty cents per thousand dollars of assessed value; (c) the levy  
26 by any road district may not exceed two dollars and twenty-five cents  
27 per thousand dollars of assessed value; and (d) the levy by any city  
28 or town may not exceed three dollars and thirty-seven and one-half  
29 cents per thousand dollars of assessed value. However any county is  
30 hereby authorized to increase its levy from one dollar and eighty  
31 cents to a rate not to exceed two dollars and forty-seven and one-  
32 half cents per thousand dollars of assessed value for general county  
33 purposes if the total levies for both the county and any road  
34 district within the county do not exceed four dollars and five cents  
35 per thousand dollars of assessed value, and no other taxing district  
36 has its levy reduced as a result of the increased county levy.

37 (2) The aggregate levies of junior taxing districts and senior  
38 taxing districts, other than the state, may not exceed five dollars  
39 and ninety cents per thousand dollars of assessed valuation. The term

1 "junior taxing districts" includes all taxing districts other than  
2 the state, counties, road districts, cities, towns, port districts,  
3 and public utility districts. The limitations provided in this  
4 subsection do not apply to: (a) Levies at the rates provided by  
5 existing law by or for any port or public utility district; (b)  
6 excess property tax levies authorized in Article VII, section 2 of  
7 the state Constitution; (c) levies for acquiring conservation futures  
8 as authorized under RCW 84.34.230; (d) levies for emergency medical  
9 care or emergency medical services imposed under RCW 84.52.069; (e)  
10 levies to finance affordable housing for very low-income housing  
11 imposed under RCW 84.52.105; (f) the portions of levies by  
12 metropolitan park districts that are protected under RCW 84.52.120;  
13 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies  
14 for criminal justice purposes under RCW 84.52.135; (i) the portions  
15 of levies by fire protection districts and regional fire protection  
16 service authorities that are protected under RCW 84.52.125; (j)  
17 levies by counties for transit-related purposes under RCW 84.52.140;  
18 (k) the portion of the levy by flood control zone districts that are  
19 protected under RCW 84.52.816; and (l) levies imposed by a regional  
20 transit authority under RCW 81.104.175.

21 **Sec. 8.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to  
22 read as follows:

23 A fire protection district or regional fire protection service  
24 authority may protect the district's or authority's tax levy from  
25 prorationing under RCW 84.52.010(~~(+2)~~) (3)(b) by imposing up to a  
26 total of twenty-five cents per thousand dollars of assessed value of  
27 the tax levies authorized under RCW 52.16.140 and 52.16.160, or  
28 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents  
29 per thousand dollars of assessed valuation limitation established  
30 under RCW 84.52.043(2), if those taxes otherwise would be prorated  
31 under RCW 84.52.010(~~(+2)(e)~~) (3)(b)(vi).

32 **Sec. 9.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to read  
33 as follows:

34 The regular property tax levy for each taxing district other than  
35 the state may be set at the amount which would be allowed otherwise  
36 under this chapter if the regular property tax levy for the district  
37 for taxes due in prior years beginning with 1986 had been set at the  
38 full amount allowed under this chapter including any levy authorized

1 under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed  
2 but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon  
3 imposition of the benefit charge under chapter 52.18 RCW or RCW  
4 52.26.180.

5 The purpose of this section is to remove the incentive for a  
6 taxing district to maintain its tax levy at the maximum level  
7 permitted under this chapter, and to protect the future levy capacity  
8 of a taxing district that reduces its tax levy below the level that  
9 it otherwise could impose under this chapter, by removing the adverse  
10 consequences to future levy capacities resulting from such levy  
11 reductions.

12 NEW SECTION. **Sec. 10.** A new section is added to chapter 52.26  
13 RCW to read as follows:

14 (1) The governing body of each regional fire protection service  
15 authority must prepare an annual fiscal accountability report. The  
16 annual report, summarizing activity from the preceding calendar year,  
17 must provide the following information for the authority:

- 18 (a) Total annual revenue, by source;
- 19 (b) Total annual expenditures, by category;
- 20 (c) Total population, square miles, and assessed property value  
21 within the authority's boundaries;

22 (d) The achievement of the following response time objectives for  
23 each county, city, and town within the authority:

- 24 (i) Response time for the arrival of a unit with first responder  
25 or higher level capability at an emergency medical incident; and
- 26 (ii) Response time for the arrival of an advanced life support  
27 unit at an emergency medical incident where this service is provided  
28 by the authority.

29 (2) The report required by this section must be:

- 30 (a) Presented publicly and formally accepted at a regularly  
31 scheduled public meeting of the governing board occurring before each  
32 July 1st;
- 33 (b) Posted electronically on the authority's web site; and
- 34 (c) Submitted to the governing body of each county, city, and  
35 town within the boundaries of the regional fire protection service  
36 authority.

37 NEW SECTION. **Sec. 11.** Sections 4 and 6 of this act expire  
38 January 1, 2018.

1        NEW SECTION.    **Sec. 12.**    Sections 5 and 7 of this act take effect  
2    January 1, 2018.

3        NEW SECTION.    **Sec. 13.**    Sections 4 through 9 of this act apply to  
4    property taxes levied for collection in 2017 and thereafter.

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