
HOUSE BILL 1676

State of Washington

56th Legislature

1999 Regular Session

By Representatives Lambert and Linville; by request of Secretary of State

Read first time 02/02/1999. Referred to Committee on Local Government.

1 AN ACT Relating to new counties; amending RCW 36.32.020 and
2 84.09.030; adding new sections to chapter 36.09 RCW; adding a new
3 section to chapter 47.01 RCW; creating a new section; repealing RCW
4 4.12.070, 36.09.010, 36.09.020, 36.09.035, 36.09.040, and 36.09.050;
5 and prescribing penalties.

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

7 NEW SECTION. **Sec. 1.** The purpose of this act is to establish
8 procedures for the orderly formation of new counties and to provide for
9 an equitable apportionment of the debts, liabilities, and assets of the
10 parent county or counties between the new county and the remaining
11 portions or portions of each parent county.

12 NEW SECTION. **Sec. 2.** Unless the context clearly requires
13 otherwise, the definitions in this section apply throughout this
14 chapter.

15 (1) "Assets" means all: (a) Real estate and leasehold interests
16 in real estate owned by the parent county; (b) tangible personal
17 property owned or leased by the parent county; and (c) intangible
18 personal property owned by the parent county including cash,

1 securities, commercial paper, notes, accounts receivable, and contract
2 rights. Assets are determined as of the first day of the interim
3 period.

4 (2) "Interim period" means the period during which a new county
5 government is established, the apportionment of debts, liabilities, and
6 assets is implemented, and the transfer of all records from the parent
7 county or counties to the new county is completed. The period begins
8 on January 1st after the end of the regular session at which the new
9 county is created by special legislation or the year in which an
10 election for the formation of a new county is approved, and the period
11 ends on December 31st of the same year.

12 (3) "New county" means the county that is created by striking
13 territory from a parent county or counties under Article XI, section 3
14 of the state Constitution.

15 (4) "Parent county or counties" means the existing county or
16 counties out of which territory is stricken to create a new county
17 under Article XI, section 3 of the state Constitution.

18 (5) "Proponents" means up to five individuals who are registered
19 voters in the proposed new county who initiate the petition process to
20 create a new county under section 3 of this act.

21 NEW SECTION. **Sec. 3.** The proponent or proponents of a proposed
22 new county shall, before the circulation of a petition in support of
23 the formation of that new county, file with the secretary of state a
24 statement designating the name of the proposed county and containing
25 the legal description of the proposed county, together with an
26 affidavit from each proponent that he or she is a registered voter
27 within the territory of the proposed county. If there are two or more
28 proponents, one of them must be designated as the principal proponent
29 for the purpose of receiving notices and communications required by
30 law.

31 NEW SECTION. **Sec. 4.** (1) Upon receipt of the legal description
32 and affidavit of sponsorship for a proposed new county, the secretary
33 of state shall forward a copy of the legal description to the office of
34 financial management.

35 (2) Within thirty days of receipt of this request from the
36 secretary of state, the director of the office of financial management
37 shall determine if the legal description is consistent and the

1 territory described is a single, contiguous area. If the legal
2 description is defective, the director shall notify the secretary of
3 state and the principal proponent of the nature and extent of the
4 defect.

5 (3) If the legal description is not defective, the director shall
6 also determine the population of the proposed new county and the
7 population of the remaining portion or portions of each parent county,
8 using the most current data available. The director shall certify
9 these populations to the secretary of state and the principal proponent
10 of the new county within thirty days of receipt of the request from the
11 secretary of state.

12 NEW SECTION. **Sec. 5.** Petitions for the formation of a new county
13 must be substantially in the following form:

14 WARNING

15 Every person who signs this petition with any other than his or her
16 true name, knowingly signs more than one petition for the same new
17 county, signs this petition when he or she is not a registered voter,
18 or makes any false statement on this petition may be punished by fine
19 or imprisonment or both.

20 PETITION FOR THE FORMATION OF COUNTY

21 To the Honorable, Secretary of State of the State of
22 Washington:

23 We the undersigned citizens and legal voters of the state of
24 Washington, respectfully direct that this petition for the formation of
25 county, a full, true, and correct copy of the legal
26 description of which is printed on the reverse side of this petition,
27 be transmitted to the legislature of the state of Washington, at its
28 next ensuing regular session. We respectfully petition the legislature
29 to create this new county as provided by law. Each of us for himself
30 or herself declares that: I have personally signed this petition, I am
31 a legal voter of the state of Washington, my residence address is
32 correctly stated, and I have not knowingly signed any other petition
33 for the formation of this county.

1 NEW SECTION. **Sec. 8.** A petition proposing the creation of a new
2 county must be signed by at least fifty percent of the registered
3 voters residing in the combined portions of each parent county from
4 which territory is proposed to be stricken and included in the new
5 county.

6 NEW SECTION. **Sec. 9.** (1) Every person who signs a petition
7 requesting the creation of a new county with any other than his or her
8 true name is guilty of a class C felony punishable under chapter 9A.20
9 RCW.

10 (2) Every person who: (a) Knowingly signs more than one petition
11 for the same effort to create a new county; (b) signs a petition
12 requesting the creation of a new county knowing that he or she is not
13 a legal voter; or (c) makes a false statement as to his or her
14 residence on any petition requesting the creation of a new county, is
15 guilty of a gross misdemeanor punishable under chapter 9A.20 RCW.

16 NEW SECTION. **Sec. 10.** Within sixty days of receipt of the
17 petition under section 6 of this act, the secretary of state shall
18 examine the signatures on the petition and determine if the number of
19 valid signatures of registered voters on the petition exceeds the
20 number required by section 8 of this act. The secretary of state may
21 contract with the appropriate county auditor or county auditors to
22 conduct the examination of the signatures in that county or perform any
23 other functions necessary to making the determination of the number of
24 valid signatures on the petition. A variation between the signature on
25 the petition and that on the registration record due to the
26 substitution of initials or the use of common nicknames is permitted so
27 long as the surname and handwriting are clearly the same.

28 NEW SECTION. **Sec. 11.** (1) The secretary of state shall certify to
29 the proponents and to the legislature whether the proposed new county
30 and the remaining parent county or counties will have the minimum
31 populations required by the state Constitution and whether the petition
32 has been signed by at least fifty percent of the registered voters in
33 the combined portions of each parent county that is to be stricken to
34 form the new county.

35 (2) The secretary of state shall also notify the presiding judge of
36 the division of the state court of appeals that contains the greatest

1 portion of the population of the new county that a petition for the
2 formation of a new county has been transmitted to the legislature and
3 shall transmit with the notice a copy of the legal description of the
4 proposed county.

5 (3) Any proponent or opponent of the new county, dissatisfied with
6 the determination of the secretary of state under this section, may
7 appeal that determination to the superior court of Thurston county.
8 The review by the superior court will proceed in the same manner as for
9 initiatives under RCW 29.79.210.

10 NEW SECTION. **Sec. 12.** When a division of the court of appeals is
11 notified under section 11 of this act, the presiding judge shall
12 appoint a special master to gather facts, conduct hearings, review
13 evidence, and make recommendations to the court regarding the division
14 of assets and liabilities between the new county and the parent county
15 or counties in accordance with sections 13 through 18 of this act. The
16 principal proponent of the new county and the legislative authority of
17 any parent county or counties from which territory is to be stricken
18 are proper parties to this proceeding and may recommend individuals to
19 serve as the special master.

20 NEW SECTION. **Sec. 13.** (1) The special master may employ
21 appraisers, accountants, actuaries, engineers, attorneys, or other
22 experts, and consult with state and local agencies, to assemble and
23 evaluate evidence and exercise all other powers otherwise granted to
24 the court that are necessary for the efficient and just resolution of
25 issues.

26 (2) The court of appeals may award payment of fees and costs to any
27 special master and any experts that the special master is authorized to
28 retain and may assess such fees and costs against the parent county and
29 the new county in such proportions as it deems just.

30 NEW SECTION. **Sec. 14.** Whenever a new county is created out of
31 territory that was stricken from another county or counties, the new
32 county is liable for an equitable proportion of the debts and
33 liabilities of the parent county or counties and must receive an
34 equitable proportion of the assets of the parent county or counties.

1 NEW SECTION. **Sec. 15.** (1) In apportioning the debts and
2 liabilities under section 14 of this act, the court shall not charge
3 either county with any share of debts or liabilities then existing
4 incurred in the purchase of county property, or in the purchase or
5 construction of public buildings then in use or under construction, or
6 roads or bridges then in use or under construction, that are located
7 within the other county except where the repayment of the debt or
8 liability is being made or is to be made from bonds originally
9 authorized by a vote of the qualified electors in the other county.

10 (2) The remaining debts and liabilities of the parent county must
11 be apportioned so that the new county is assigned an amount of these
12 debts and liabilities that is in the same proportion as the assessed
13 valuation of the new county, that was part of that parent county, is to
14 the total assessed valuation in the parent county before the creation
15 of the new county. The assessed valuations must be those used for
16 taxes imposed in the year before the election was held authorizing the
17 creation of the new county.

18 (3) This section may not be construed to affect the rights of
19 creditors.

20 NEW SECTION. **Sec. 16.** (1) In apportioning the assets of the
21 parent county or counties, each parent county retains ownership of real
22 property it owns that remains in its boundaries after the creation of
23 the new county. At the effective date of the creation of the new
24 county, the new county acquires ownership of real property that was
25 owned by the parent county or counties that is located in the new
26 county. No valuation of or compensation for real property is required.

27 (2) All equipment owned by each parent county that is used in the
28 construction or maintenance of roads or bridges must be apportioned
29 based on total appraised value of the equipment between the new county
30 and the parent county so that the new county receives a portion of this
31 equipment that is in the same proportion as the number of miles of
32 county roads in the new county, that were part of that parent county,
33 is to the total number of miles of county roads in the parent county
34 before the creation of the new county.

35 (3) All other assets of each parent county, the apportionment of
36 which is not otherwise provided for, must be apportioned between the
37 parent county and the new county based on total appraised value of the
38 assets so that the new county receives a portion of these assets that

1 is in the same proportion as the assessed valuation of the new county,
2 that was part of the parent county, is to the total assessed valuation
3 of the parent county before the creation of the new county. The
4 assessed valuations must be those used for taxes imposed in the year of
5 the election authorizing creation of the new county.

6 NEW SECTION. **Sec. 17.** (1) Within six months after receiving
7 notice under section 11(2) of this act, the court of appeals shall
8 enter an order apportioning all debts, liabilities, and assets of the
9 parent county or counties between the parent counties and new county
10 and providing for the method of transfer or payment, subject to the
11 creation of the new county under section 18 of this act. The order of
12 the court of appeals is final.

13 (2) RCW 2.06.040 applies to a proceeding under this section, except
14 that a decision rendered under this section does not have precedential
15 value and need not be published as an opinion of the court.

16 NEW SECTION. **Sec. 18.** (1) If all the requirements of Article XI,
17 section 3 of the state Constitution for the creation of a new county
18 have been met, the legislature may, during the first regular session
19 after certification under section 11(1) of this act, enact special
20 legislation creating that county. The legislation may provide that the
21 creation of the new county is subject to approval by a majority of the
22 voters in the proposed new county.

23 (2) If the legislature does not enact special legislation creating
24 the county under subsection (1) of this section, the question of the
25 creation of that county must be referred to a vote of the registered
26 voters residing in the proposed new county at the next general election
27 more than one hundred twenty days after the adjournment of the session
28 at which the special legislation could have been enacted.

29 NEW SECTION. **Sec. 19.** (1) If the legislature provides for the
30 creation of a new county under section 18 of this act by special
31 legislation, that special legislation must include:

- 32 (a) A legal description of the proposed new county;
33 (b) The initial annual salaries of the elected officers of the new
34 county;
35 (c) An initial county seat for the new county;

1 (d) Provision for the initial election of officers of the new
2 county if those are different from sections 20 through 22 of this act;

3 (e) Provision for a superior court and district court for the new
4 county;

5 (f) Boundaries for three commissioner districts in the proposed new
6 county subject to the criteria in RCW 29.70.100(4);

7 (g) Provision for any necessary financial resources for the new
8 county during the interim period and until the receipt of regular taxes
9 and other revenues; and

10 (h) Any other measures the legislature finds appropriate to the
11 efficient organization and operation of the new county government.

12 (3) All counties must consist of a single contiguous area of land
13 and water. If the legislature decides to modify the boundaries of the
14 proposed new county, it shall consider the economic stability, the
15 efficiency of administration, natural geographic barriers,
16 transportation corridors, and the boundaries of existing communities
17 and governmental units, as such factors affect the proposed new county
18 and the remaining parent county or counties. The legislature may not
19 make changes in the boundaries that would result in the creation of a
20 new county that does not satisfy the requirements of Article XI,
21 section 3 of the state Constitution.

22 NEW SECTION. **Sec. 20.** If special legislation enacted under
23 section 18(1) of this act does not provide otherwise or if the question
24 of the formation of a new county is referred under section 18(2) of
25 this act, that question must be submitted to the voters of the new
26 county in substantially the following form:

27 "Shall the new county of (insert name of new county) be created and
28 the assets and liabilities of (insert the name of the parent county or
29 counties) be divided with this new county as provided in (cite the
30 order of the court of appeals)? - yes or no?"

31 NEW SECTION. **Sec. 21.** (1) If special legislation enacted under
32 section 18(1) of this act does not provide otherwise or if the question
33 of the formation of a new county is referred under section 18(2) of
34 this act, a primary must be held under RCW 29.13.070 for the nomination
35 of candidates for the various county elected offices, and elections for
36 those offices must be held in conjunction with the state general
37 election in that year. Except as provided in this section, nominations

1 and elections must be held as provided by the general election laws for
2 partisan county offices.

3 (2) Declarations of candidacy for the initial terms of office for
4 the elected county offices in the new county must be filed with the
5 county auditor of the parent county if the new county is to be created
6 out of territory from only one county and with the secretary of state
7 if the new county is to be formed out of territory from more than one
8 parent county.

9 (3) Candidates for the office of county commissioner shall file for
10 one of three separate county commissioner positions. If county
11 commissioner districts were created by the special legislation, the
12 filing officer shall designate one position for each district, and the
13 voters in each district shall nominate the candidates for county
14 commissioner for that district.

15 (4) If any parent county does not provide a local voters' pamphlet
16 for the primary or the general election under chapter 29.81A RCW, the
17 secretary of state shall provide a pamphlet for the jurisdiction of the
18 proposed new county only.

19 (5) The county auditor or auditors shall conduct and canvass the
20 election and certify the results to the secretary of state, who shall
21 canvass and certify the results of the primary and the election.

22 (6) The newly elected county officials shall assume office
23 immediately upon the certification of the election with limited powers
24 during the interim period as provided in this chapter and full powers
25 after the expiration of the interim period.

26 NEW SECTION. **Sec. 22.** If the legislature creates a new county
27 under section 18(1) of this act or if a majority of the registered
28 voters who reside within the boundaries of the proposed new county
29 voting on the question vote in favor of creation of a new county under
30 section 18 (1) or (2), the new county is established, with an interim
31 organization period commencing on January 1st of the year after the
32 session at which the special legislation was enacted or the election at
33 which the voters approved the formation of the new county. The interim
34 period expires on December 31st of the year in which it started.

35 NEW SECTION. **Sec. 23.** (1) Except as provided in subsection (2) of
36 this section, the terms of office for all of the initial county
37 officials are from the date of the certification of their election

1 until their successors are elected and qualified at the next general
2 election that is two years before the year in which the governor is
3 elected.

4 (2) The commissioner or commissioners who receive the greatest
5 number of votes for their respective positions at the general election
6 provided for under section 21 of this act will receive the longer
7 unexpired term or terms.

8 (3) No regular or unexpired term elections may be held during the
9 interim period. Vacancies in elected county offices will be filled by
10 appointment.

11 (4) After the expiration of the first set of unexpired terms, the
12 terms of all officers will be four years and until their successors are
13 elected and qualified.

14 NEW SECTION. **Sec. 24.** If the new county is created, the new
15 county shall reimburse the parent county or counties for its share of
16 the primary and election costs under RCW 29.13.045. If the new county
17 is not created, the parent county or counties shall pay the cost of
18 conducting the primary and the election to create a new county and
19 elect county officers.

20 NEW SECTION. **Sec. 25.** Except as provided in this section, the
21 creation of a new county may not affect the boundaries of a city, town,
22 or special district of any kind.

23 (1) Unless the initial board of county commissioners provides
24 otherwise, a single road district must exist in the new county composed
25 of all the unincorporated area within the new county. Territory that
26 is stricken from a parent county to create a new county must also be
27 stricken from the road district or districts of the parent county
28 effective as of the final day of the interim period.

29 (2) An area in a new county that was included in a county rural
30 library district must remain part of that county rural library
31 district. The trustees of such a library district must be appointed by
32 joint action of the members of the county legislative authorities of
33 the parent county or counties and the new county, with the vote on each
34 appointment distributed among the members of the county legislative
35 authorities so that the combined total vote of all the members of a
36 single county legislative authority is in direct proportion to the
37 percentage of population within the library district residing in that

1 county and each member of that county legislative authority receiving
2 an equal portion of that vote.

3 (3) Effective on the first day after the interim period for the
4 creation of a new county, a public transportation benefit area that
5 includes territory located in both the remaining parent county and new
6 county will have its boundaries reduced to eliminate any territory
7 located in the new county.

8 NEW SECTION. **Sec. 26.** The superior court and district court for
9 the new county shall obtain jurisdiction over all new matters filed on
10 or after the interim period expires, over which those courts otherwise
11 have jurisdiction under the state Constitution and state law. The
12 superior court and district court of the parent county or counties
13 shall retain jurisdiction of any matters pending before them or on
14 appeal from them on December 31st at the close of the interim period
15 unless all parties to the matter stipulate to a change of venue to the
16 superior or district court of the new county.

17 All pleadings, process, documents, and files in the office of the
18 county clerk and in the offices of officers of the superior or district
19 court of a parent county pertaining to actions and proceedings
20 transferred to the superior or district court of the new county must be
21 certified and transferred to the county clerk or to officers of the
22 superior or district court of the new county.

23 NEW SECTION. **Sec. 27.** Within ten months of the beginning of the
24 interim period for a new county, all records, documents, and papers in
25 the offices of county auditor, county assessor, county treasurer, and
26 other county officers of a parent county, affecting the title or
27 possession of real property in the new county, assessed valuation of
28 property located in the new county, registration of voters residing in
29 the new county, or other appropriate matters, must be certified by the
30 appropriate parent county official and must be transferred to the
31 appropriate county officials and officers of the new county. If
32 original records, documents, or papers are not transferred, certified
33 copies must be provided. The appropriate county officials of the
34 parent county and the new county may agree to these transfers through
35 electronic, mechanical, or other methods that adequately ensure the
36 accuracy of the transferred information. The new county shall pay all

1 costs incurred with regard to the transfer of records, documents, and
2 papers.

3 NEW SECTION. **Sec. 28.** During the interim period for a new county,
4 the initial county officials have the following powers:

5 (1) The initial board of county commissioners may adopt ordinances
6 and adopt resolutions necessary to implement the general powers
7 provided by this section. The initial board of county commissioners
8 may also adopt ordinances on any matter within the authority of a
9 noncharter county. The ordinances become effective on the expiration
10 of the interim period.

11 (2) The initial county officials, subject to state law governing
12 counties in general, may purchase or lease land, buildings, equipment,
13 and supplies; contract for services; and employ staff as necessary to
14 implement the powers provided by this section and to assure the
15 establishment of the necessary infrastructure and staffing for the full
16 operation of county government on the expiration of the interim period.

17 (3) The initial county officials may enter interlocal agreements
18 with the parent county or counties to facilitate the establishment of
19 the new county government and for services to be rendered following the
20 interim period.

21 (4) The initial board of county commissioners may:

22 (a) Cause tax anticipation or revenue anticipation notes or
23 warrants or other short-term obligations to be issued as provided in
24 chapter 39.50 RCW;

25 (b) Authorize the borrowing of money from state or federal agencies
26 to the same extent as is authorized for a nonhome-rule county;

27 (c) Submit ballot propositions to the voters of the new county
28 authorizing a single-year excess levy to be imposed, as provided by RCW
29 84.52.052;

30 (d) Submit ballot propositions to the voters of the new county
31 authorizing both voter-approved general indebtedness and bond
32 retirement excess levies, as provided by RCW 84.52.056 and 39.36.050;

33 (e) Impose property taxes as authorized for counties, to be
34 collected after the interim period; and

35 (f) Impose excise taxes as authorized for counties effective on
36 January 1st after the interim period, including, but not limited to,
37 sales and use taxes authorized in chapter 82.14 RCW and real estate
38 excise taxes authorized in chapter 82.46 RCW.

1 NEW SECTION. **Sec. 29.** The initial county officers of a new county
2 during the interim period are subject to all state laws limiting the
3 authority of or imposing obligations on such offices as if the new
4 county were fully established.

5 NEW SECTION. **Sec. 30.** All ordinances, rules, and regulations of
6 a parent county that are in effect at the beginning of the interim
7 period for a new county and that are adopted by the parent county
8 during the interim period of a new county have their full force and
9 effect within the portion of the parent county that is stricken to form
10 the new county until the end of the interim period, unless repealed by
11 the parent county before that date.

12 NEW SECTION. **Sec. 31.** During the interim period for a new county,
13 the parent county or counties remains responsible for providing all
14 county services previously provided by that parent county in the
15 portion of the parent county that is stricken to form a new county at
16 the current level of service, unless otherwise agreed to between the
17 parent county and the initial officers of the new county.

18 NEW SECTION. **Sec. 32.** (1) The budget for the interim period for
19 a new county must be adopted as provided in this section. The budget
20 for the first budget cycle of the new county after the interim period
21 must be adopted as provided in chapter 36.40 RCW.

22 (2) The initial board of county commissioners shall adopt a budget
23 for the interim period and make any subsequent amendments in
24 consultation with the state auditor and the department of community,
25 trade, and economic development. The department of community, trade,
26 and economic development shall provide to the initial officers of the
27 new county, at the earliest date feasible after the election
28 authorizing formation of the new county, a report detailing the
29 potential revenues and expenses of the new county. The interim period
30 budget may initially authorize expenditure of moneys by general
31 category without specific detail. The budget may be amended
32 periodically during the interim period to reflect actual revenues or
33 expenditure requirements as they become known.

34 NEW SECTION. **Sec. 33.** During the interim period for a new county,
35 the initial board of county commissioners may borrow money from the

1 state treasurer in amounts and on terms deemed prudent and reasonable
2 by the state treasurer.

3 Any loan obtained under this section must be repaid within three
4 years of the initial disbursement. The state treasurer may withhold
5 moneys from the funds otherwise payable to the new county to assure
6 repayment.

7 NEW SECTION. **Sec. 34.** Each parent county shall continue imposing
8 sales and use taxes throughout its entire boundaries until the end of
9 the interim period. Before the end of the interim period, each parent
10 county will continue receiving federal and state moneys allocated to it
11 as if the new county did not exist. State moneys must be allocated to
12 the new county on whatever basis these moneys are distributed
13 commencing on the first day after the interim period.

14 NEW SECTION. **Sec. 35.** The rule of strict construction does not
15 apply to this chapter. The authority granted to the initial county
16 commissioners of a new county must be liberally interpreted to provide
17 for a transition to a new county during the interim period so that, to
18 the greatest extent possible, a new county will be able to fully
19 function as a complete county government at the date the new county is
20 officially created.

21 NEW SECTION. **Sec. 36.** A new section is added to chapter 47.01 RCW
22 to read as follows:

23 Beginning on January 1st following the interim period for a new
24 county, the department of transportation shall adjust the allocations
25 of transportation moneys made to counties to include the new county on
26 the same bases as apply to previously existing counties.

27 **Sec. 37.** RCW 36.32.020 and 1982 c 226 s 4 are each amended to read
28 as follows:

29 The board of county commissioners of each county shall divide their
30 county into three commissioner districts so that each district shall
31 comprise as nearly as possible one-third of the population of the
32 county(~~(:—PROVIDED, That))~~). The territory comprised in any voting
33 precincts of such districts shall remain compact, and shall not be
34 divided by the lines of said districts.

1 However, the commissioners of any county composed entirely of
2 islands and with a population of less than thirty-five thousand may
3 divide their county into three commissioner districts without regard to
4 population, except that if any single island is included in more than
5 one district, the districts on such island shall comprise, as nearly as
6 possible, equal populations.

7 The lines of the districts shall not be changed (~~oftener~~) more
8 often than once in four years except for the initial districts in a new
9 county created under section 18 of this act and only when a full board
10 of commissioners is present. The districts shall be designated as
11 districts numbered one, two, and three.

12 **Sec. 38.** RCW 84.09.030 and 1996 c 230 s 1613 are each amended to
13 read as follows:

14 Except as follows, the boundaries of counties, cities and all other
15 taxing districts, for purposes of property taxation and the levy of
16 property taxes, shall be the established official boundaries of such
17 districts existing on the first day of March of the year in which the
18 property tax levy is made.

19 The official boundaries of a newly incorporated taxing district
20 shall be established at a different date in the year in which the
21 incorporation occurred as follows:

22 (1) Boundaries for a newly incorporated city shall be established
23 on the last day of March of the year in which the initial property tax
24 levy is made, and the boundaries of a road district, library district,
25 or fire protection district or districts, that include any portion of
26 the area that was incorporated within its boundaries shall be altered
27 as of this date to exclude this area, if the budget for the newly
28 incorporated city is filed pursuant to RCW 84.52.020 and the levy
29 request of the newly incorporated city is made pursuant to RCW
30 84.52.070. Whenever a proposed city incorporation is on the March
31 special election ballot, the county auditor shall submit the legal
32 description of the proposed city to the department of revenue on or
33 before the first day of March;

34 (2) Boundaries for a newly incorporated port district shall be
35 established on the first day of October if the boundaries of the newly
36 incorporated port district are coterminous with the boundaries of
37 another taxing district, as they existed on the first day of March of
38 that year;

1 (3) Boundaries of any other newly incorporated taxing district
2 shall be established on the first day of June of the year in which the
3 property tax levy is made if the taxing district has boundaries
4 coterminous with the boundaries of another taxing district, as they
5 existed on the first day of March of that year;

6 (4) Boundaries for a newly incorporated water-sewer district shall
7 be established on the fifteenth of June of the year in which the
8 proposition under RCW 57.04.050 authorizing a water district excess
9 levy is approved; and

10 (5) Boundaries of a new county, the counties from which territory
11 is stricken to create the new county, any road districts in the
12 counties from which the territory is stricken, and road districts in
13 the newly created county will be established on the first day of
14 January of the interim period after the formation of that new county.

15 The boundaries of a taxing district shall be established on the
16 first day of June if territory has been added to, or removed from, the
17 taxing district after the first day of March of that year with
18 boundaries coterminous with the boundaries of another taxing district
19 as they existed on the first day of March of that year. However, the
20 boundaries of a road district, library district, or fire protection
21 district or districts, that include any portion of the area that was
22 annexed to a city or town within its boundaries shall be altered as of
23 this date to exclude this area. In any case where any instrument
24 setting forth the official boundaries of any newly established taxing
25 district, or setting forth any change in such boundaries, is required
26 by law to be filed in the office of the county auditor or other county
27 official, said instrument shall be filed in triplicate. The officer
28 with whom such instrument is filed shall transmit two copies to the
29 county assessor.

30 No property tax levy shall be made for any taxing district whose
31 boundaries are not established as of the dates provided in this
32 section.

33 NEW SECTION. Sec. 39. The following acts or parts of acts are
34 each repealed:

35 (1) RCW 4.12.070 and 1891 c 33 s 2, Code 1881 s 53, 1877 p 12 s 54,
36 1869 p 14 s 54, & 1854 p 377 s 2;

37 (2) RCW 36.09.010 and 1963 c 4 s 36.09.010;

38 (3) RCW 36.09.020 and 1963 c 4 s 36.09.020;

1 (4) RCW 36.09.035 and 1963 c 4 s 36.09.035;
2 (5) RCW 36.09.040 and 1963 c 4 s 36.09.040; and
3 (6) RCW 36.09.050 and 1963 c 4 s 36.09.050.

4 NEW SECTION. **Sec. 40.** Sections 2 through 35 of this act are added
5 to chapter 36.09 RCW.

6 NEW SECTION. **Sec. 41.** If any provision of this act or its
7 application to any person or circumstance is held invalid, the
8 remainder of the act or the application of the provision to other
9 persons or circumstances is not affected.

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