
ENGROSSED SECOND SUBSTITUTE HOUSE BILL 1368

State of Washington

64th Legislature

2015 Regular Session

By House Finance (originally sponsored by Representatives Reykdal, Stokesbary, Van De Wege, and Springer)

READ FIRST TIME 02/27/15.

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, 52.26.220, 52.26.230, 84.52.010, 84.52.010,
6 84.52.043, 84.52.043, 84.52.125, 84.52.125, and 84.55.092; reenacting
7 and amending RCW 52.26.020; adding a new section to chapter 52.26
8 RCW; creating a new section; providing effective dates; and providing
9 expiration dates.

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 52.26.220 and 2006 c 200 s 12 are each amended to
29 read as follows:

30 (1) ~~((Notwithstanding any other provision in this chapter to the
31 contrary, any))~~ (a) The initial imposition of a benefit charge
32 authorized by this chapter ~~((is not effective unless a proposition to
33 impose the benefit charge is approved by a))~~ must be approved by
34 sixty percent ~~((majority))~~ of the voters of the regional fire
35 protection service authority voting at a general election or at a
36 special election called by the authority for that purpose ~~((, held
37 within the authority)).~~ ((A)) Ballot ((measure that contains))
38 measures containing an authorization to impose benefit charges
39 ~~((and))~~ that ~~((is))~~ are approved by the voters pursuant to RCW

1 52.26.060 (~~meets~~) satisfy the proposition approval requirement of
2 this section.

3 (b) An election held (~~under this section~~) for the initial
4 imposition of a benefit charge must be held not more than twelve
5 months prior to the date on which the first charge is to be assessed.

6 (c) A benefit charge approved at an election expires in six
7 (~~years~~) or fewer years as authorized by the voters, unless
8 subsequently reapproved by the voters.

9 (2) (~~The~~) Ballot measures calling for the initial imposition of
10 a benefit charge must be submitted so as to enable (~~the~~) voters
11 favoring the authorization of (~~a regional fire protection service~~
12 ~~authority~~) benefit charges to vote "Yes" and those opposed to vote
13 "No." The ballot question is as follows:

14 "Shall the regional fire protection service
15 authority composed of (insert the participating fire
16 protection jurisdictions) be authorized to impose
17 benefit charges each year for (insert number of years
18 not to exceed six) years, not to exceed an amount equal to
19 sixty percent of its operating budget, and be prohibited from
20 imposing an additional property tax under RCW
21 52.26.140(1)(c)?

22 YES NO
23

24 (3) (~~Authorities renewing the benefit charge may elect to use~~
25 ~~the following alternative ballot~~) (a) The continued imposition of
26 benefit charges authorized by this chapter must be approved by a
27 majority of the voters of the regional fire protection service
28 authority voting at a general election or at a special election
29 called by the authority for that purpose.

30 (b) Ballot measures calling for the continued imposition of
31 benefit charges must be submitted so as to enable voters favoring the
32 continued imposition of benefit charges to vote "Yes" and those
33 opposed to vote "No." The ballot question must be substantially in
34 the following form:

35 "Shall the regional fire protection service
36 authority composed of (insert the participating fire
37 protection jurisdictions) be authorized to
38 continue voter-authorized benefit charges each year
39 for (insert number of years not to exceed six) years,

1 not to exceed an amount equal to sixty percent of its
2 operating budget, and be prohibited from imposing an
3 additional property tax under RCW 52.26.140(1)(c)?

4 YES NO

5

6 **Sec. 4.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to
7 read as follows:

8 (1) Not fewer than ten days nor more than six months before the
9 election at which the proposition to impose the benefit charge is
10 submitted as provided in this chapter, the governing board of the
11 regional fire protection service authority, or the planning committee
12 if the benefit charge is proposed as part of the initial formation of
13 the authority, shall hold a public hearing specifically setting forth
14 its proposal to impose benefit charges for the support of its legally
15 authorized activities that will maintain or improve the services
16 afforded in the authority. A report of the public hearing shall be
17 filed with the county treasurer of each county in which the property
18 is located and be available for public inspection.

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

23 (3) All resolutions imposing or changing the benefit charges must
24 be filed with the county treasurer or treasurers of each county in
25 which the property is located, together with the record of each
26 public hearing, before November 30th immediately preceding the year
27 in which the benefit charges are to be collected on behalf of the
28 authority.

29 (4) After the benefit charges have been established, the owners
30 of the property subject to the charge must be notified of the amount
31 of the charge.

32 **Sec. 5.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each
33 amended to read as follows:

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

36 (2) The rate percent of all taxes for state and county purposes,
37 and purposes of taxing districts coextensive with the county, must be
38 determined, calculated and fixed by the county assessors of the

1 respective counties, within the limitations provided by law, upon the
2 assessed valuation of the property of the county, as shown by the
3 completed tax rolls of the county, and the rate percent of all taxes
4 levied for purposes of taxing districts within any 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 taxing districts
8 respectively.

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

14 (a) The full certified rates of tax levy for state, county,
15 county road district, and city or town purposes must be extended on
16 the tax rolls in amounts not exceeding the limitations established by
17 law; however any state levy takes precedence over all other levies
18 and may not be reduced for any purpose other than that required by
19 RCW 84.55.010. If, as a result of the levies imposed under RCW
20 36.54.130, 84.34.230, 84.52.069, 84.52.105, the portion of the levy
21 by a metropolitan park district that was protected under RCW
22 84.52.120, 84.52.125, 84.52.135, 84.52.140, and the protected portion
23 of the levy under RCW 86.15.160 by flood control zone districts in a
24 county with a population of seven hundred seventy-five thousand or
25 more that are coextensive with a county, the combined rate of regular
26 property tax levies that are subject to the one percent limitation
27 exceeds one percent of the true and fair value of any property, then
28 these levies must be reduced as follows:

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

35 (ii) If the combined rate of regular property tax levies that are
36 subject to the one percent limitation still exceeds one percent of
37 the true and fair value of any property, the protected portion of the
38 levy imposed under RCW 86.15.160 by a flood control zone district in
39 a county with a population of seven hundred seventy-five thousand or
40 more that is coextensive with a county must be reduced until the

1 combined rate no longer exceeds one percent of the true and fair
2 value of any property or 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 levy imposed by a
6 county under RCW 84.52.140 must be reduced until the combined rate no
7 longer exceeds one percent of the true and fair value of any property
8 or must be eliminated;

9 (iv) If the combined rate of regular property tax levies that are
10 subject to the one percent limitation still exceeds one percent of
11 the true and fair value of any property, the portion of the levy by a
12 fire protection district or regional fire protection service
13 authority that is protected under RCW 84.52.125 must be reduced until
14 the combined rate no longer exceeds one percent of the true and fair
15 value of any property or 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 county
19 under RCW 84.52.135 must be reduced until the combined rate no longer
20 exceeds one percent of the true and fair value of any property or
21 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 levy imposed by a ferry
25 district under RCW 36.54.130 must be reduced until the combined rate
26 no longer exceeds one percent of the true and fair value of any
27 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, the portion of the levy
31 by a metropolitan park district with a population of one hundred
32 fifty thousand or more that is protected under RCW 84.52.120 must be
33 reduced until the combined rate no longer exceeds one percent of the
34 true and fair value of any property or must be eliminated;

35 (viii) If the combined rate of regular property tax levies that
36 are subject to the one percent limitation still exceeds one percent
37 of the true and fair value of any property, then the levies imposed
38 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
39 under RCW 84.52.069 that is in excess of thirty cents per thousand
40 dollars of assessed value, must be reduced on a pro rata basis until

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

3 (ix) If the combined rate of regular property tax levies that are
4 subject to the one percent limitation still exceeds one percent of
5 the true and fair value of any property, then the thirty cents per
6 thousand dollars of assessed value of tax levy imposed under RCW
7 84.52.069 must be reduced until the combined rate no longer exceeds
8 one percent of the true and fair value of any property or must be
9 eliminated.

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

14 (i) First, the certified property tax levy rates of those junior
15 taxing districts authorized under RCW 36.68.525, 36.69.145,
16 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
17 eliminated;

18 (ii) Second, if the consolidated tax levy rate still exceeds
19 these limitations, the certified property tax levy rates of flood
20 control zone districts other than the portion of a levy protected
21 under RCW 84.52.815 must be reduced on a pro rata basis or
22 eliminated;

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

31 (iv) Fourth, if the consolidated tax levy rate still exceeds
32 these limitations, the first fifty cent per thousand dollars of
33 assessed valuation levies for metropolitan park districts created on
34 or after January 1, 2002, must be reduced on a pro rata basis or
35 eliminated;

36 (v) Fifth, if the consolidated tax levy rate still exceeds these
37 limitations, the certified property tax levy rates authorized to fire
38 protection districts under RCW 52.16.140 and 52.16.160 and regional
39 fire protection service authorities under RCW 52.26.140(1) (b) and
40 (c) must be reduced on a pro rata basis or eliminated; and

1 (vi) Sixth, if the consolidated tax levy rate still exceeds these
2 limitations, the certified property tax levy rates authorized for
3 fire protection districts under RCW 52.16.130, regional fire
4 protection service authorities under RCW 52.26.140(1)(a), library
5 districts, metropolitan park districts created before January 1,
6 2002, under their first fifty cent per thousand dollars of assessed
7 valuation levy, and public hospital districts under their first fifty
8 cent per thousand dollars of assessed valuation levy, must be reduced
9 on a pro rata basis or eliminated.

10 **Sec. 6.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to
11 read as follows:

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

14 (2) The rate percent of all taxes for state and county purposes,
15 and purposes of taxing districts coextensive with the county,
16 (~~shall~~) must be determined, calculated and fixed by the county
17 assessors of the respective counties, within the limitations provided
18 by law, upon the assessed valuation of the property of the county, as
19 shown by the completed tax rolls of the county, and the rate percent
20 of all taxes levied for purposes of taxing districts within any
21 county (~~shall~~) must be determined, calculated and fixed by the
22 county assessors of the respective counties, within the limitations
23 provided by law, upon the assessed valuation of the property of the
24 taxing districts respectively.

25 (3) When a county assessor finds that the aggregate rate of tax
26 levy on any property, that is subject to the limitations set forth in
27 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
28 either of these sections, the assessor (~~shall~~) must recompute and
29 establish a consolidated levy in the following manner:

30 ((1)) (a) The full certified rates of tax levy for state,
31 county, county road district, and city or town purposes (~~shall~~)
32 must be extended on the tax rolls in amounts not exceeding the
33 limitations established by law; however any state levy (~~shall~~)
34 takes precedence over all other levies and (~~shall~~) may not be
35 reduced for any purpose other than that required by RCW 84.55.010.
36 If, as a result of the levies imposed under RCW 36.54.130, 84.34.230,
37 84.52.069, 84.52.105, the portion of the levy by a metropolitan park
38 district that was protected under RCW 84.52.120, 84.52.125,
39 84.52.135, and 84.52.140, the combined rate of regular property tax

1 levies that are subject to the one percent limitation exceeds one
2 percent of the true and fair value of any property, then these levies
3 (~~shall~~) must be reduced as follows:

4 ((~~a~~)) (i) The levy imposed by a county under RCW 84.52.140
5 (~~shall~~) must be reduced until the combined rate no longer exceeds
6 one percent of the true and fair value of any property or (~~shall~~)
7 must be eliminated;

8 ((~~b~~)) (ii) If the combined rate of regular property tax levies
9 that are subject to the one percent limitation still exceeds one
10 percent of the true and fair value of any property, the portion of
11 the levy by a fire protection district or regional fire protection
12 service authority that is protected under RCW 84.52.125 shall be
13 reduced until the combined rate no longer exceeds one percent of the
14 true and fair value of any property or (~~shall~~) must be eliminated;

15 ((~~c~~)) (iii) If the combined rate of regular property tax levies
16 that are subject to the one percent limitation still exceeds one
17 percent of the true and fair value of any property, the levy imposed
18 by a county under RCW 84.52.135 must be reduced until the combined
19 rate no longer exceeds one percent of the true and fair value of any
20 property or must be eliminated;

21 ((~~d~~)) (iv) If the combined rate of regular property tax levies
22 that are subject to the one percent limitation still exceeds one
23 percent of the true and fair value of any property, the levy imposed
24 by a ferry district under RCW 36.54.130 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 ((~~e~~)) (v) If the combined rate of regular property tax levies
28 that are subject to the one percent limitation still exceeds one
29 percent of the true and fair value of any property, the portion of
30 the levy by a metropolitan park district that is protected under RCW
31 84.52.120 (~~shall~~) must be reduced until the combined rate no longer
32 exceeds one percent of the true and fair value of any property or
33 (~~shall~~) must be eliminated;

34 ((~~f~~)) (vi) If the combined rate of regular property tax levies
35 that are subject to the one percent limitation still exceeds one
36 percent of the true and fair value of any property, then the levies
37 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
38 imposed under RCW 84.52.069 that is in excess of thirty cents per
39 thousand dollars of assessed value, (~~shall~~) must be reduced on a
40 pro rata basis until the combined rate no longer exceeds one percent

1 of the true and fair value of any property or (~~shall~~) must be
2 eliminated; and

3 (~~(g)~~) (vii) If the combined rate of regular property tax levies
4 that are subject to the one percent limitation still exceeds one
5 percent of the true and fair value of any property, then the thirty
6 cents per thousand dollars of assessed value of tax levy imposed
7 under RCW 84.52.069 (~~shall~~) must be reduced until the combined rate
8 no longer exceeds one percent of the true and fair value of any
9 property or eliminated.

10 (~~(2)~~) (b) The certified rates of tax levy subject to these
11 limitations by all junior taxing districts imposing taxes on such
12 property (~~shall~~) must be reduced or eliminated as follows to bring
13 the consolidated levy of taxes on such property within the provisions
14 of these limitations:

15 (~~(a)~~) (i) First, the certified property tax levy rates of those
16 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
17 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata
18 basis or eliminated;

19 (~~(b)~~) (ii) Second, if the consolidated tax levy rate still
20 exceeds these limitations, the certified property tax levy rates of
21 flood control zone districts (~~shall~~) must be reduced on a pro rata
22 basis or eliminated;

23 (~~(c)~~) (iii) Third, if the consolidated tax levy rate still
24 exceeds these limitations, the certified property tax levy rates of
25 all other junior taxing districts, other than fire protection
26 districts, regional fire protection service authorities, library
27 districts, the first fifty cent per thousand dollars of assessed
28 valuation levies for metropolitan park districts, and the first fifty
29 cent per thousand dollars of assessed valuation levies for public
30 hospital districts, (~~shall~~) must be reduced on a pro rata basis or
31 eliminated;

32 (~~(d)~~) (iv) Fourth, if the consolidated tax levy rate still
33 exceeds these limitations, the first fifty cent per thousand dollars
34 of assessed valuation levies for metropolitan park districts created
35 on or after January 1, 2002, (~~shall~~) must be reduced on a pro rata
36 basis or eliminated;

37 (~~(e)~~) (v) Fifth, if the consolidated tax levy rate still
38 exceeds these limitations, the certified property tax levy rates
39 authorized to fire protection districts under RCW 52.16.140 and
40 52.16.160 and regional fire protection service authorities under RCW

1 52.26.140(1) (b) and (c) (~~shall~~) must be reduced on a pro rata
2 basis or eliminated; and

3 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still
4 exceeds these limitations, the certified property tax levy rates
5 authorized for fire protection districts under RCW 52.16.130,
6 regional fire protection service authorities under RCW
7 52.26.140(1)(a), library districts, metropolitan park districts
8 created before January 1, 2002, under their first fifty cent per
9 thousand dollars of assessed valuation levy, and public hospital
10 districts under their first fifty cent per thousand dollars of
11 assessed valuation levy, (~~shall~~) must be reduced on a pro rata
12 basis or eliminated.

13 **Sec. 7.** RCW 84.52.043 and 2011 c 275 s 2 are each amended to
14 read as follows:

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

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

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

1 the state, counties, road districts, cities, towns, port districts,
2 and public utility districts. The limitations provided in this
3 subsection do not apply to: (a) Levies at the rates provided by
4 existing law by or for any port or public utility district; (b)
5 excess property tax levies authorized in Article VII, section 2 of
6 the state Constitution; (c) levies for acquiring conservation futures
7 as authorized under RCW 84.34.230; (d) levies for emergency medical
8 care or emergency medical services imposed under RCW 84.52.069; (e)
9 levies to finance affordable housing for very low-income housing
10 imposed under RCW 84.52.105; (f) the portions of levies by
11 metropolitan park districts that are protected under RCW 84.52.120;
12 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
13 for criminal justice purposes under RCW 84.52.135; (i) the portions
14 of levies by fire protection districts and regional fire protection
15 service authorities that are protected under RCW 84.52.125; (j)
16 levies by counties for transit-related purposes under RCW 84.52.140;
17 and (k) the protected portion of the levies imposed under RCW
18 86.15.160 by flood control zone districts in a county with a
19 population of seven hundred seventy-five thousand or more that are
20 coextensive with a county.

21 **Sec. 8.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to
22 read as follows:

23 Within and subject to the limitations imposed by RCW 84.52.050 as
24 amended, the regular ad valorem tax levies upon real and personal
25 property by the taxing districts hereafter named shall be as follows:

26 (1) Levies of the senior taxing districts shall be as follows:

27 (a) The levy by the state shall not exceed three dollars and sixty
28 cents per thousand dollars of assessed value adjusted to the state
29 equalized value in accordance with the indicated ratio fixed by the
30 state department of revenue to be used exclusively for the support of
31 the common schools; (b) the levy by any county shall not exceed one
32 dollar and eighty cents per thousand dollars of assessed value; (c)
33 the levy by any road district shall not exceed two dollars and
34 twenty-five cents per thousand dollars of assessed value; and (d) the
35 levy by any city or town shall not exceed three dollars and thirty-
36 seven and one-half cents per thousand dollars of assessed value.
37 However any county is hereby authorized to increase its levy from one
38 dollar and eighty cents to a rate not to exceed two dollars and
39 forty-seven and one-half cents per thousand dollars of assessed value

1 for general county purposes if the total levies for both the county
2 and any road district within the county do not exceed four dollars
3 and five cents per thousand dollars of assessed value, and no other
4 taxing district has its levy reduced as a result of the increased
5 county levy.

6 (2) The aggregate levies of junior taxing districts and senior
7 taxing districts, other than the state, shall not exceed five dollars
8 and ninety cents per thousand dollars of assessed valuation. The term
9 "junior taxing districts" includes all taxing districts other than
10 the state, counties, road districts, cities, towns, port districts,
11 and public utility districts. The limitations provided in this
12 subsection shall not apply to: (a) Levies at the rates provided by
13 existing law by or for any port or public utility district; (b)
14 excess property tax levies authorized in Article VII, section 2 of
15 the state Constitution; (c) levies for acquiring conservation futures
16 as authorized under RCW 84.34.230; (d) levies for emergency medical
17 care or emergency medical services imposed under RCW 84.52.069; (e)
18 levies to finance affordable housing for very low-income housing
19 imposed under RCW 84.52.105; (f) the portions of levies by
20 metropolitan park districts that are protected under RCW 84.52.120;
21 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
22 for criminal justice purposes under RCW 84.52.135; (i) the portions
23 of levies by fire protection districts and regional fire protection
24 service authorities that are protected under RCW 84.52.125; and (j)
25 levies by counties for transit-related purposes under RCW 84.52.140.

26 **Sec. 9.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
27 read as follows:

28 A fire protection district or regional fire protection service
29 authority may protect the district's or authority's tax levy from
30 prorationing under RCW 84.52.010(~~(+2)~~) (3)(b) by imposing up to a
31 total of twenty-five cents per thousand dollars of assessed value of
32 the tax levies authorized under RCW 52.16.140 and 52.16.160, or
33 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents
34 per thousand dollars of assessed valuation limitation established
35 under RCW 84.52.043(2), if those taxes otherwise would be prorated
36 under RCW 84.52.010(~~(+2)(e)~~) (3)(b)(v).

37 **Sec. 10.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
38 read as follows:

1 A fire protection district or regional fire protection service
2 authority may protect the district's or authority's tax levy from
3 prorationing under RCW 84.52.010(2) by imposing up to a total of
4 twenty-five cents per thousand dollars of assessed value of the tax
5 levies authorized under RCW 52.16.140 and 52.16.160, or 52.26.140(1)
6 (b) and (c) outside of the five dollars and ninety cents per thousand
7 dollars of assessed valuation limitation established under RCW
8 84.52.043(2), if those taxes otherwise would be prorated under RCW
9 84.52.010(2)(e).

10 **Sec. 11.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to
11 read as follows:

12 The regular property tax levy for each taxing district other than
13 the state may be set at the amount which would be allowed otherwise
14 under this chapter if the regular property tax levy for the district
15 for taxes due in prior years beginning with 1986 had been set at the
16 full amount allowed under this chapter including any levy authorized
17 under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed
18 but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon
19 imposition of the benefit charge under chapter 52.18 RCW or RCW
20 52.26.180.

21 The purpose of this section is to remove the incentive for a
22 taxing district to maintain its tax levy at the maximum level
23 permitted under this chapter, and to protect the future levy capacity
24 of a taxing district that reduces its tax levy below the level that
25 it otherwise could impose under this chapter, by removing the adverse
26 consequences to future levy capacities resulting from such levy
27 reductions.

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

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

- 34 (a) Total annual revenue, by source;
 - 35 (b) Total annual expenditures, by category;
 - 36 (c) Total population, square miles, and assessed property value
- 37 within the authority's boundaries;

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

3 (i) Response time for the arrival of a unit with first responder
4 or higher level capability at an emergency medical incident; and

5 (ii) Response time for the arrival of an advanced life support
6 unit at an emergency medical incident where this service is provided
7 by the authority.

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

9 (a) Presented publicly and formally accepted at a regularly
10 scheduled public meeting of the governing board occurring before each
11 July 1st;

12 (b) Posted electronically on the authority's web site; and

13 (c) Submitted to the governing body of each county, city, and
14 town within the boundaries of the regional fire protection service
15 authority.

16 NEW SECTION. **Sec. 13.** Section 5 of this act expires January 1,
17 2018.

18 NEW SECTION. **Sec. 14.** Section 6 of this act takes effect
19 January 1, 2018.

20 NEW SECTION. **Sec. 15.** Sections 5 through 11 of this act apply
21 to property taxes levied for collection in 2016 and thereafter.

22 NEW SECTION. **Sec. 16.** Section 7 of this act expires January 1,
23 2018.

24 NEW SECTION. **Sec. 17.** Section 8 of this act takes effect
25 January 1, 2018.

26 NEW SECTION. **Sec. 18.** Section 9 of this act expires January 1,
27 2018.

28 NEW SECTION. **Sec. 19.** Section 10 of this act takes effect
29 January 1, 2018.

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