

SSB 5628 - S AMD 27
By Senator Takko

ADOPTED 03/02/2017

1 On page 2, line 8, after "(i) The" strike all material through
2 "district" and insert "dollar amount the fire protection district
3 will levy"

4 On page 2, beginning on line 12, after "(ii)" strike all material
5 through "used" on line 19 and insert "The city's or town's highest
6 lawful levy for the purposes of RCW 84.55.092, reduced by the fire
7 protection district's levy amount from (b)(i) of this subsection.
8 This reduced highest lawful levy becomes the city's or town's highest
9 lawful levy since 1986 for subsequent levy limit calculations under
10 chapter 84.55 RCW"

11 On page 2, line 21, after "on the" strike "levy rate"

12 On page 4, line 23, after "district" insert "as proposed by the
13 district in accordance with subsection (1)(b)(i) of this section"

14 On page 4, line 24, after "The" strike "tax rate reduction" and
15 insert "reduced levy amount"

16 On page 4, line 32, after "years" insert ", by the amount of such
17 levy or levies initially imposed in a subsequent year"

18 On page 12, after line 4, insert the following:

19 "**Sec. 8.** RCW 84.09.030 and 2012 c 186 s 17 are each amended to
20 read as follows:

21 (1)(a) Except as provided in (b) (~~and~~), (c), and (d) of this
22 subsection (1), for the purposes of property taxation and the levy of
23 property taxes, the boundaries of counties, cities, and all other
24 taxing districts shall be the established official boundaries of such
25 districts existing on the first day of August of the year in which
26 the property tax levy is made.

27 (b) The boundaries for a newly incorporated port district or
28 regional fire protection service authority shall be established on

1 the first day of October if the boundaries of the newly incorporated
2 port district or regional fire protection service authority are
3 coterminous with the boundaries of another taxing district or
4 districts, as they existed on the first day of August of that year.

5 (c) The boundaries of a school district that is required to
6 receive or annex territory due to the dissolution of a financially
7 insolvent school district under RCW 28A.315.225 must be the
8 established official boundaries of such districts existing on the
9 first day of September of the year in which the property tax levy is
10 made.

11 (d) The boundaries of a newly established fire protection
12 district authorized under section 1 of this act are the established
13 official boundaries of the district as of the date that the voter-
14 approved proposition required under section 1 of this act is
15 certified.

16 (2) In any case where any instrument setting forth the official
17 boundaries of any newly established taxing district, or setting forth
18 any change in the boundaries, is required by law to be filed in the
19 office of the county auditor or other county official, the instrument
20 shall be filed in triplicate. The officer with whom the instrument is
21 filed shall transmit two copies of the instrument to the county
22 assessor.

23 (3) No property tax levy shall be made for any taxing district
24 whose boundaries are not established as of the dates provided in this
25 section."

EFFECT: Replaces references to a city or a city fire district's
"levy rate" with "levy amount." Provides that if a city fire district
imposes an additional levy in subsequent years, the city must reduce
its general fund property tax levy by the same amount. Provides that,
for purposes of property taxation, the boundaries of a newly formed
city fire protection district are established as of the date the
voter-approved proposition is certified.

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