

**RCW 52.04.171 Annexation of property subject to excess levy—
Repayment of voter-approved indebtedness.** All property located within the boundaries of a city, or town annexing into a fire protection district, which property is subject to an excess levy by the city or town for the repayment of voter-approved indebtedness for fire protection related capital improvements incurred prior to the effective date of the annexation, is exempt from voter-approved excess property taxes levied by the annexing fire protection district for the repayment of indebtedness issued prior to the effective date of the annexation. [2017 c 326 § 9; 2010 c 63 § 1.]

Effective date—2010 c 63: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 15, 2010]." [2010 c 63 § 2.]