

WSR 05-21-062
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed October 13, 2005, 4:00 p.m.]

Title of Rule and Other Identifying Information: Amending sections WAC 458-19-005 Definitions, 458-19-070 Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded, and 458-19-075 Constitutional one percent levy limit calculation.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Kim M. Qually, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, fax (360) 586-5543, e-mail kimq@dor.wa.gov, AND RECEIVED BY December 19, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: To incorporate statutory changes made to RCW 84.52.010 and 85.52.043 [84.52.043] since the rules were last amended in 2002. The amended statutes describe the order in which property tax levies are to be prorated if either the constitutional 1% limit or the \$5.90 limit is exceeded. New taxing districts have been created by the legislature and the prorating order has also been changed.

Reasons Supporting Proposal: RCW 84.52.010 was amended by section 2, chapter 122, Laws of 2005; section 21, chapter 129, Laws of 2004; section 3, chapter 80, Laws of 2004; and section 310, chapter 83, Laws of 2003. RCW 84.52.043 was amended by section 3, chapter 122, Laws of 2005; section 4, chapter 80, Laws of 2004; and section 311, chapter 83, Laws of 2003. The amendments to the rules incorporate these statutory changes.

Statutory Authority for Adoption: RCW 84.52.010, 84.52.043, and 84.52.0502.

Statute Being Implemented: RCW 84.52.010 and 84.52.043.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of Revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Kim M. Qually, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 570-6113; Implementation and Enforcement: Peri Maxey, 1025 Union Avenue S.E., Suite #200, Olympia, WA, (360) 570-5860.

October 13, 2005
 Alan R. Lynn
 Rules Coordinator

AMENDATORY SECTION (Amending WSR 02-24-015, filed 11/25/02, effective 12/26/02)

WAC 458-19-005 Definitions. (1) **Introduction.** This rule contains definitions of the terms used throughout chapters 84.52 and 84.55 RCW and chapter 458-19 WAC in the administration of the system used to levy property taxes on taxable property within the state of Washington.

(2) Unless the context clearly requires otherwise, the following definitions apply:

(a) "Annexation" means one taxing district is adding territory or another dissimilar taxing district from outside the annexing taxing district's boundary and includes a merger of a portion of a fire protection district under chapter 52.06 RCW with another fire protection district.

(b) "Assessed value" means the value of taxable property placed on the assessment rolls. The term is often abbreviated with the initials "A.V."

(c) (~~"Certified property tax levy" means the levy certified by a taxing district to the county assessor, either through the county legislative authority or directly to the assessor.~~)

(~~Ⓓ~~) "Certified property tax levy rate" means the tax rate calculated by the county assessor in accordance with law to produce the lawful amount of the certified property tax levy.

(~~(Ⓔ)~~) (~~Ⓓ~~) "Consolidated levy rate" means:

(i) For purposes of the statutory aggregate dollar rate levy limit, the sum of all regular levy rates set for collection exclusive of rates set for the state levy, port and public utility districts, (~~(emergency medical services under RCW 84.52.069, conservation futures under RCW 84.34.230, levies to finance affordable housing under RCW 84.52.105, and the portion of metropolitan park district levies protected under RCW 84.52.120)~~) financing affordable housing for very low-income households under RCW 84.52.105, acquiring conservation futures under RCW 84.34.230, criminal justice purposes under RCW 84.52.135, emergency medical care or emergency medical services under RCW 84.52.069, county ferry districts under RCW 36.54.130, the portion of the fire protection levies protected under RCW 84.52.125, and the portion of metropolitan park district levies protected under RCW 84.52.120; and

(ii) For purposes of the constitutional one percent limit, the sum of all regular levy rates set for collection exclusive of rates set for port and public utility districts.

(~~(Ⓕ)~~) (~~Ⓔ~~) "Consolidation" means the act of combining two or more similar taxing districts into one taxing district; for example, the combination of two fire protection districts into one fire protection district.

(~~(Ⓖ)~~) (~~Ⓕ~~) "Constitutional one percent limit" means the levy limit established by Article VII, section 2 of the state Constitution, which prohibits the aggregate of all tax levies on real and personal property from exceeding one percent (\$10 per \$1,000) of the true and fair value of property. This limit does not apply to excess levies, levies by port districts, and levies by public utility districts. This limit is also set forth in RCW 84.52.050.

(~~(Ⓗ)~~) (~~Ⓖ~~) "Department" means the department of revenue of the state of Washington.

(~~(Ⓘ)~~) (~~Ⓗ~~) "Excess property tax levy" or "excess levy" means a voter-approved property tax levy by or for a taxing district, other than a port or public utility district, that is sub-

ject to neither the statutory aggregate dollar rate limit set forth in RCW 84.52.043 nor the constitutional one percent limit set forth in Article VII, section 2 of the state Constitution and in RCW 84.52.050. It does not include regular levies allowed to exceed ~~((a statutory))~~ the levy limit with voter approval.

~~((j))~~ (i) "Improvement" means any valuable change in or addition to real property, including the subdivision or segregation of parcels of real property or the merger of parcels of real property.

~~((k))~~ (j) "Inflation" means the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the Bureau of Economic Analysis of the Federal Department of Commerce in September of the year before the taxes are payable; see RCW 84.55.005.

~~((l))~~ (k) "Joint taxing district" means a taxing district that exists in two or more counties; the term does not include the state nor does it include an intercounty rural library district.

~~((m))~~ (l) "Junior taxing district" means a taxing district other than the state, a county, a county road district, a city, a town, a port district, or a public utility district.

~~((n))~~ (m) "Levy limit" means the statutorily established limit that prohibits a taxing district, other than the state, from levying regular property taxes for a particular year that exceed the limit factor multiplied by the highest amount of regular property taxes that could have been lawfully levied in the taxing district in any year since 1985, plus an additional dollar amount calculated by multiplying the increase during the current year of the assessed value in the taxing district due to new construction, improvements to property, and the increase in the value of state assessed property by the levy rate of that district for the preceding year, or the last year the taxing district levied taxes.

(i) For purposes of the levy limit, the phrase "highest amount of regular property taxes that could have been lawfully levied" means the maximum amount that could have been levied by a taxing district under the limitation set forth in chapter 84.55 RCW unless the highest amount that could have been levied was actually restricted by the taxing district's statutory dollar rate limit. If the taxing district's levy was restricted by the statutory dollar rate limit, the highest amount that could have been lawfully levied is the amount produced by multiplying the assessed value of the taxing district by the statutory dollar rate.

(ii) The levy limit for the state is the limit factor multiplied by the highest amount of regular property taxes lawfully levied in the three most recent years, plus an additional dollar amount attributable to new construction, improvements to property, and any increase in the assessed value of state assessed property.

~~((o))~~ (n) "Levy rate" means the dollar amount per thousand dollars of assessed value applied to taxable property within a taxing district and is calculated by dividing the total amount of a statutorily authorized levy of a taxing district by the total assessed value of that district and is expressed in dollars and cents per thousand dollars of assessed value.

~~((p))~~ (o) "Limit factor" means:

(i) For taxing districts with a population of less than ten thousand in the calendar year immediately prior to the assessment, one hundred one percent;

(ii) For taxing districts having made a finding of substantial need in accordance with RCW 84.55.0101, the lesser of the substantial need factor or one hundred one percent; or

(iii) For all other taxing districts, including the state, the lesser of one hundred one percent or one hundred percent plus inflation.

~~((q))~~ (p) "New construction" means the construction or alteration of any property for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits, which results in an increase in the value of the property.

~~((r))~~ (q) "Regular property tax levy" or "regular levy" means a property tax levy by or for a taxing district that is subject to the statutory aggregate dollar rate limit set forth in RCW 84.52.043, the constitutional one percent limit set forth in RCW 84.52.050, or is a levy imposed by or for a port district or a public utility district.

~~((s))~~ (r) "Regular property taxes" means those taxes resulting from regular property tax levies.

~~((t))~~ (s) "Senior taxing district" means the state (for support of common schools), a county, a county road district, a city, or a town.

~~((u))~~ (t) "Statutory aggregate dollar rate limit" or "statutory aggregate limit" means the maximum aggregate regular property tax levy rate within a county established by law for senior and junior taxing districts, other than the state. See WAC 458-19-070 for the current limit.

~~((v))~~ (u) "Substantial need limit factor" means a limit factor approved by a taxing district's legislative authority that exceeds one hundred percent plus inflation. This limit cannot exceed one hundred one percent.

~~((w))~~ (v) "Statutory dollar rate limit" means the maximum regular property tax levy rate established by law for a particular class of taxing district.

~~((x))~~ (w) "Super majority" means a majority of at least three-fifths of the registered voters of a taxing district approving a proposition authorizing a levy, at which election the number of persons voting "yes" on the proposition constitutes three-fifths of a number equal to forty percent of the total votes cast in the taxing district in the last preceding general election; or by a majority of at least three-fifths of the registered voters of the taxing district voting on the proposition when the number of registered voters voting on the proposition exceeds forty percent of the total votes cast in the taxing district in the last preceding general election.

~~((y))~~ (x) "Tax code area" means a geographical area made up of a unique mix of one or more taxing districts, which is established for the purpose of properly calculating, collecting, and distributing taxes. Only one tax code area will have the same combination of taxing districts, with limited exceptions.

~~((z))~~ (y) "Taxing district" means the state and any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district, or other municipal corporation, now or hereafter existing, having the power or ~~((authorized by law))~~ legal authority to impose bur-

dens upon property within the district on an ad valorem basis, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed for public purposes, upon property in proportion to the benefits accruing thereto.

AMENDATORY SECTION (Amending WSR 02-24-015, filed 11/25/02, effective 12/26/02)

WAC 458-19-070 Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded. (1) **Introduction.** The aggregate of all regular levy rates of junior taxing districts and senior taxing districts, other than the state and other specifically identified districts, cannot exceed five dollars and ninety cents per thousand dollars of assessed value in accordance with RCW 84.52.043. When the county assessor finds that this limit has been exceeded, the assessor recomputes the levy rates and establishes a new consolidated levy rate in the manner set forth in RCW 84.52.010. This rule describes the prorationing process used to establish a consolidated levy rate when the assessor finds the statutory aggregate levy rate exceeds five dollars and ninety cents. If prorationing is required, the five dollar and ninety cents limit is reviewed before the constitutional one percent limit.

(2) **Levies not subject to statutory aggregate dollar rate limit.** The following levies are not subject to the statutory aggregate dollar rate limit of five dollars and ninety cents per thousand dollars of assessed value:

- (a) Levies by the state;
- (b) Levies by or for port or public utility districts;
- (c) Excess property tax levies authorized in Article VII, section 2 of the state Constitution;
- (d) Levies for ~~((acquiring conservation futures under RCW 84.34.230;~~
- ~~(e) Levies for emergency medical care or emergency medical services imposed under RCW 84.52.069;~~
- ~~(f) Levies to finance affordable housing for very low income households under RCW 84.52.105; and~~
- ~~(g)) financing affordable housing for very low-income households under RCW 84.52.105;~~
- (e) Levies for acquiring conservation futures under RCW 84.34.230;
- (f) Levies for criminal justice purposes under RCW 84.52.135;
- (g) Levies for emergency medical care or emergency medical services under RCW 84.52.069;
- (h) Levies by or for county ferry districts under RCW 36.54.130;
- (i) The portion of fire protection district levies protected under RCW 84.52.125; and
- (j) The portion of metropolitan park district levies protected under RCW 84.52.120.

(3) **Prorationing under consolidated levy rate limitation.** RCW 84.52.010 sets forth the prorationing order in which the regular levies of taxing districts will be reduced or eliminated by the assessor to comply with the statutory aggregate dollar rate limit of five dollars and ninety cents per thousand dollars of assessed value. The order contained in the

statute lists which taxing districts are the first to either reduce or eliminate their levy rate. Taxing districts that are at the same level within the prorationing order are grouped together in tiers. Reductions or eliminations in levy rates are made on a pro rata basis within each tier of taxing district levies until the consolidated levy rate no longer exceeds the statutory aggregate dollar rate limit of five dollars and ninety cents.

As opposed to the order contained in RCW 84.52.010, which lists the taxing districts that are the first to have their ~~((tax))~~ levy rates reduced or eliminated, this rule is written in reverse order; that is, it lists the taxing districts that must be first either fully or partially funded. If the statutory aggregate dollar rate is exceeded, then the levy rates for taxing districts within a particular tier must be reduced or eliminated on a pro rata basis. The proration factor, which is multiplied by each levy rate within the tier, is obtained by dividing the dollar rate remaining available to the taxing districts in that tier as a group by the sum of the levy rates originally certified by or for all of the taxing districts within the tier.

(a) Step one: Total the aggregate levy rates requested by all affected taxing districts in the tax code area. If this total is less than five dollars and ninety cents per thousand dollars of assessed value, no prorationing is necessary. If this total levy rate is more than five dollars and ninety cents, the assessor must proceed through the following steps until the aggregate dollar rate is brought within that limit.

(b) Step two: Subtract from \$5.90 the levy rates of the county and the county road district if the tax code area includes an unincorporated portion of the county, or the levy rates of the county and the city or town if the tax code area includes an incorporated area, as applicable.

(c) Step three: Subtract from the remaining levy capacity the levy rates, if any, ~~((by))~~ for fire protection districts under RCW 52.16.130, ~~((library districts, the first fifty cents per thousand dollars of assessed valuation for public hospital districts, and the first fifty cents per thousand dollars of assessed valuation for metropolitan park districts created before January 1, 2002))~~ regional fire protection service authorities under RCW 52.26.140 (1)(a), library districts under RCW 27.12.050 and 27.12.150, the first fifty cents per thousand dollars of assessed value for metropolitan park districts created before January 1, 2002, under RCW 35.61.210, and the first fifty cents per thousand dollars of assessed value for public hospital districts under RCW 70.44.060(6).

(i) If the balance is zero, there is no remaining levy capacity for any other junior taxing district at a lower tier and their levies, if any, must be eliminated.

(ii) If the balance is less than zero, then the levies within this tier must be reduced on a pro rata basis until the balance is zero. After prorationing, there is no remaining levy capacity for any other junior taxing districts at a lower tier and their levies, if any, must be eliminated.

(iii) If the remaining balance is greater than zero, this amount is available to the remaining junior taxing districts at a lower tier and the assessor should proceed on to step four.

(d) Step four: Subtract from the remaining levy capacity the levy rates, if any, ~~((by))~~ for fire protection districts under RCW 52.16.140 and 52.16.160, and regional fire protection service authorities under RCW 52.26.140 (1)(b) and (c). However, under RCW 84.52.125 fire protection districts may

protect up to twenty-five cents per thousand dollars of assessed value of the total levies made under RCW 52.16.140 and 52.16.160 from prorationing.

(i) If the balance is zero, there is no remaining levy capacity for any other junior taxing districts at a lower tier and their levies, if any, must be eliminated.

(ii) If the balance is less than zero, then the levies within this tier must be reduced on a pro rata basis until the balance is zero. It is at this point that the provisions of RCW 84.52.125 come into play; that is, a fire protection district may protect up to twenty-five cents per thousand dollars of assessed value of the total levies made under RCW 52.16.140 and 52.16.160 from prorationing under RCW 84.52.043(2), if the total levies would otherwise be prorated under RCW 84.52.010 (2)(e) with respect to the five-dollar and ninety cent per thousand dollars of assessed value limit. After prorationing, there is no remaining levy capacity for any other junior taxing district at a lower tier and their levies, if any, must be eliminated.

(iii) If the remaining balance is greater than zero, this amount is available to the remaining junior taxing districts at a lower tier and the assessor should proceed on to step five.

(e) Step five: Subtract from the remaining levy capacity the levy rate, if any, ~~(($\text{\textcircled{f}}$))~~ for the first fifty cents per thousand dollars of assessed ((valuation for)) value of metropolitan park districts created on or after January 1, 2002, under RCW 35.61.210.

(i) If the balance is zero, there is no remaining levy capacity for any other junior taxing districts at a lower tier and their levies, if any, must be eliminated.

(ii) If the balance is less than zero, then the levies within this tier must be reduced on a pro rata basis until the balance is zero. After prorationing, there is no remaining levy capacity for any other junior taxing district at a lower tier and their levies, if any, must be eliminated.

(iii) If the remaining balance is greater than zero, this amount is available to the remaining junior taxing districts at a lower tier and the assessor should proceed on to step six.

(f) Step six: Subtract from the remaining levy capacity the twenty-five cent per thousand dollars of assessed value levy rate for metropolitan park districts if it is not protected

(4) Example.

DISTRICT	ORIGINAL LEVY RATE	PRORATION FACTOR	FINAL LEVY RATE	REMAINING LEVY CAPACITY
County Road	1.8000 2.2500	NONE NONE	1.8000 2.2500	1.850
Library	.5000	NONE	.5000	.350
Fire	.5000	NONE	.5000	
Hospital	.5000	NONE	.5000	
Fire	.2000	NONE	.2000	.150
Cemetery	.1125	.4138	.0466	
Hospital	.2500	.4138	.1034	
Totals	6.1125		5.90	

1. Beginning with the limit of \$5.90, subtract the original certified levy rates for the county and county road taxing districts leaving \$1.85 available for the remaining districts.

under RCW 84.52.120, the twenty-five cent per thousand dollars of assessed value levy rate for public hospital districts under RCW 70.44.060(6), and the levy rates, if any, for cemetery districts under RCW 68.52.310 and all other junior taxing districts if those levies are not listed in steps three through five or seven or eight of this subsection ((3) of this rule).

(i) If the balance is zero, there is no remaining levy capacity for any other junior taxing districts at a lower tier and their levies, if any, must be eliminated.

(ii) If the balance is less than zero, then the levies within this tier must be reduced on a pro rata basis until the balance is zero. After prorationing, there is no remaining levy capacity for any other junior taxing district at a lower tier and their levies, if any, must be eliminated.

(iii) If the remaining balance is greater than zero, this amount is available to the remaining junior taxing districts at a lower tier and the assessor should proceed on to step seven.

(g) Step seven: Subtract from the remaining levy capacity the levy rate, if any, ~~(($\text{\textcircled{a}}$))~~ for flood control zone districts under RCW 86.15.160.

(i) If the balance is zero, there is no remaining levy capacity for any other junior taxing districts at a lower tier and their levies, if any, must be eliminated.

(ii) If the balance is less than zero, then the levies within this tier must be reduced on a pro rata basis until the balance is zero. After prorationing, there is no remaining levy capacity for any other junior taxing district at a lower tier and their levies, if any, must be eliminated.

(iii) If the remaining balance is greater than zero, this amount is available to the remaining junior taxing districts at a lower tier and the assessor should proceed on to step eight.

(h) Step eight: Subtract from the remaining levy capacity the levy rates, if any, ~~(($\text{\textcircled{a}}$))~~ for city transportation authorities under RCW 35.95A.100, cultural arts, stadium, and convention districts under RCW 67.38.130, park and recreation districts under RCW 36.69.145, (($\text{\textcircled{a}}$)) and park and recreation service areas under RCW 36.68.525(~~(- a cultural arts, stadium and convention district under RCW 67.38.130, and a city transportation authority under chapter 248, Laws of 2002)~~)) on a pro rata basis until the remaining levy capacity equals zero.

3. Subtract the fire district's additional \$.20 levy rate, which leaves \$.15 available for the remaining districts.

4. The remaining \$.15 must be shared by the cemetery and the hospital districts within the next tier of levies. The cemetery district originally sought to levy \$.1125 and the hospital district sought to levy \$.25. The proration factor is arrived at by dividing the amount available (\$.15) by the original levy rates (\$.3625) requested within that tier resulting in a proration factor of .4138. And finally, the original levy rates in this tier of \$.1125 and \$.25 for the cemetery and hospital respectively are multiplied by the proration factor.

AMENDATORY SECTION (Amending WSR 02-24-015, filed 11/25/02, effective 12/26/02)

WAC 458-19-075 Constitutional one percent limit calculation. (1) **Introduction.** The total amount of all regular property tax levies that can be applied against taxable property is limited to one percent of the true and fair value of the property in money. The one percent limit is stated in Article VII, section 2 of the state Constitution and the enabling statute, RCW 84.52.050. The constitutional one percent limit is based upon the amount of taxes actually levied on the true and fair value of the property, not the dollar rate used in computing property taxes. This rule explains how to determine if the constitutional one percent limit is being exceeded and the sequence in which levy rates will be reduced or eliminated in accordance with RCW 84.52.010 if the constitutional one percent limit is exceeded. The constitutional one percent calculation is made after the assessor ensures that the statutory aggregate dollar rate limit is not exceeded.

(2) **Preliminary calculations.** After prorationing under RCW 84.52.043 (the five dollar and ninety cent per thousand dollars of assessed value limit) has occurred, make the following calculations to determine if the constitutional one percent limit is being exceeded (the following calculations are made):

(a) First, add all the regular levy rates, except the rates for port and public utility districts, in the tax code area, ((including the state school levy at the local rate, any conservation futures levy imposed under RCW 84.34.230, any emergency medical service levy imposed under RCW 84.52.069, any metropolitan park district levy protected under RCW 84.52.120, and any affordable housing levy imposed under RCW 84.52.105)) to arrive at a combined levy rate for that tax code area. "Regular levy rates" in this context means the levy rates that remain after prorationing under RCW 84.52.043 has occurred. The levy rates for ((any) port ((or) and public utility districts ((is)) are not included in this computation ((as)) because they are not subject to the constitutional one percent limit. The following regular levy rates are used to calculate the combined levy rate of any particular tax code area:

(i) The local rate for the state levy;

(ii) The levy rate for financing affordable housing for very low-income households under RCW 84.52.105;

(iii) The levy rate for acquiring conservation futures under RCW 84.34.230;

(iv) The levy rate for criminal justice purposes under RCW 84.52.135;

(v) The levy rate for emergency medical care or emergency medical services under RCW 84.52.069;

(vi) The levy rate by or for county ferry districts under RCW 36.54.130;

(vii) The levy rate for the portion of fire protection district levies protected under RCW 84.52.125; and

(viii) The levy rate for the portion of metropolitan park district levies protected under RCW 84.52.120.

(b) Second, ((multiply the combined levy rate obtained in subsection (2)(a) of this rule)) divide ten dollars by the higher of the real or personal property ratio of the county for the assessment year in which the levy is made to determine the maximum effective levy rate. If the ((effective regular)) combined levy rate exceeds ((ten dollars per thousand dollars of assessed value)) the maximum effective levy rate, then the individual levy rates must be reduced or eliminated until the ((effective)) combined levy rate is equal to ((ten dollars per thousand dollars of assessed value)) the maximum effective levy rate.

(3) **Prorationing - constitutional one percent limit.** RCW 84.52.010 sets forth the prorationing order in which levy rates are to be reduced or eliminated when the constitutional one percent limit is exceeded. The order contained in this statute begins with the taxing districts that are the first to have their levy rates either reduced or eliminated. Taxing districts that are at the same level within the prorationing order are grouped together in tiers. Levy rates are reduced or eliminated on a pro rata basis within each tier of taxing district levies until the combined levy rate no longer exceeds one percent of the true and fair value of property.

If the constitutional one percent limit is exceeded, the following levies are to be reduced or eliminated in the following order until the ((effective)) combined levy rate no longer exceeds ((ten dollars per thousand dollars of assessed value)) the maximum effective levy rate:

(a) The levy rate for fire protection districts protected under RCW 84.52.125;

(b) The levy rate for criminal justice purposes imposed under RCW 84.52.135;

(c) The levy rate for county ferry districts under RCW 36.54.130;

(d) The twenty-five cents per thousand dollars of assessed value levy rate for metropolitan park districts protected under RCW 84.52.120((-);

((b)) (e) The levy rates for ((conservation futures under RCW 84.34.230, for)) levies for financing affordable housing for very low-income households under RCW 84.52.105, acquiring conservation futures under RCW 84.34.230, and any portion of a levy rate for emergency medical care or emergency medical services under RCW 84.52.069 in excess of thirty cents per thousand dollars of assessed value are reduced on a pro rata basis or eliminated((-);

((e)) (f) The levy rate for the first thirty cents per thousand dollars for emergency medical care or emergency medical services under RCW 84.52.069((-);

((d)) (g) The levy rates for ((a park and recreation district under RCW 36.69.145, a park and recreation service area under RCW 36.68.525, a cultural arts, stadium and convention district under RCW 67.38.130, and a city transportation authority under section 11, chapter 248, Laws of 2002;))

city transportation authorities under RCW 35.95A.100, cultural arts, stadium, and convention districts under RCW 67.38.130, park and recreation districts under RCW 36.69.-145, and park and recreation service areas under RCW 36.68.525 are reduced on a pro rata basis or eliminated((-);

((+)) (h) The levy rate for ((a)) flood control zone districts under RCW 86.15.160((-);

((+)) (i) The levy rates for all other junior taxing districts, except fire protection districts under RCW 52.16.140 and 52.16.160, regional fire protection service authorities under RCW 52.26.140, library districts under RCW 27.12.-050 and 27.12.150, and the first fifty cents per thousand dollars of assessed ((valuation)) value for metropolitan park districts((-, and the first fifty cents per thousand dollars of assessed valuation)) under RCW 84.52.120 and for public hospital districts under RCW 70.44.060(6) are reduced on a pro rata basis or eliminated((-);

((+)) (j) The levy rate of fifty cents per thousand dollars of assessed ((valuation)) value for metropolitan park districts created on or after January 1, 2002((-);

((+)) (k) The levy rates for fire protection districts under RCW 52.16.140 and 52.16.160, and regional fire protection authorities under RCW 52.26.140 (1)(b) and (c) are reduced on a pro rata basis or eliminated((-);

((+)) (l) The levy rates for fire protection districts under RCW 52.16.130, regional fire protection districts under RCW 52.26.140 (1)(a), library districts under RCW 27.12.-050 and 27.12.150, and the levy rate for first fifty cents per thousand dollars of assessed ((valuation)) value for public hospital districts under RCW 70.44.060(6)((-); and ((the first fifty cents per thousand dollars of assessed valuation)) for metropolitan park districts under RCW 35.61.210 created before January 1, 2002, are reduced on a pro rata basis or eliminated((-);

((+)) (m) The levy rates for the county, county road, and a city or town are reduced on a pro rata basis or eliminated((-); and

((+)) (n) The levy rate for the state for the support of common schools.

WSR 05-21-104
EXPEDITED RULES
DEPARTMENT OF
SOCIAL AND HEALTH SERVICES
(Children's Administration)
[Filed October 18, 2005, 1:50 p.m.]

Title of Rule and Other Identifying Information: WAC 388-160-0195 When must the department deny, suspend or revoke a license?

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT

LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Rules Coordinator, Department of Social and Health Services, P.O. Box 45850, Olympia, WA 98504-5850, or deliver to Blake Office Park East, 4500 10th Avenue S.E., Lacey, WA 98503, e-mail fernaax@dshs.wa.gov, fax (360) 664-6185, AND RECEIVED BY December 19, 2005.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department is correcting a typographical error in subsection (2), changing "you" to "your" so that this subsection will read:

(2) The department must deny, suspend or revoke your license for any of the following..."

Correcting a typographical error in a rule is appropriate for expedited rule-making under RCW 34.05.353 (1)(c).

Reasons Supporting Proposal: The correction will clarify the intent of the rule.

Statutory Authority for Adoption: RCW 74.15.030.

Statute Being Implemented: Chapter 74.15 RCW.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Department of Social and Health Services, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation and Enforcement: Deborah Reed, DSHS Children's Placement and Permanency Services, 11th and Jefferson, Olympia, Washington 98504, (360) 902-7953.

September 27, 2005

Andy Fernando, Manager

Rules and Policies Assistance Unit

AMENDATORY SECTION (Amending WSR 05-14-013, filed 6/22/05, effective 7/23/05)

WAC 388-160-0195 When must the department deny, suspend or revoke a license? (1) A license must be denied, suspended or revoked if the department decides that you cannot provide care for youth in a way that ensures their safety, health and well-being.

(2) The department must deny, suspend, or revoke your license for any of the reasons that follow.

(a) You have failed your background check (see chapter 388-06 WAC).

(b) You have been found to have committed child abuse or neglect or you treat, permit or assist in treating children in your care with cruelty, indifference, abuse, neglect, or exploitation.

(c) You or anyone on the premises had a license denied or revoked from an agency that provided care to children or vulnerable adults.

(d) You attempt to get a license by deceitful means, such as making false statements or leaving out important information on the application.

(e) You commit, permit or assist in an illegal act on the premises of a home or facility providing care to children.

(f) You are using illegal drugs, or excessively using alcohol and/or prescription drugs.

(g) You knowingly allowed employees or volunteers who made false statements on their applications to work at your agency.

(h) You repeatedly lack qualified or an adequate number of staff to care for the number and types of children under your care.

(i) You have refused to allow our authorized staff and inspectors to have requested information or access to your facility, child and program files, and/or your staff and clients.

(j) You are unable to manage the property, fiscal responsibilities, or staff in your agency.

