CERTIFICATION OF ENROLLMENT

HOUSE BILL 2496

Chapter 180, Laws of 2002

57th Legislature 2002 Regular Session

FIRE PROTECTION DISTRICTS--TAXES

EFFECTIVE DATE: 1/1/03

Passed by the House March 11, 2002 Yeas 94 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

CERTIFICATE

I, Cynthia Zehnder, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2496** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Passed by the Senate March 8, 2002 Yeas 48 Nays 0 CYNTHIA ZEHNDER

Chief Clerk

BRAD OWEN

President of the Senate

Approved March 27, 2002

FILED

March 27, 2002 - 9:00 a.m.

GARY LOCKE

Governor of the State of Washington

Secretary of State State of Washington

HOUSE BILL 2496

AS AMENDED BY THE SENATE

Passed Legislature - 2002 Regular Session

State of Washington 57th Legislature 2002 Regular Session

By Representatives Dunshee and Mulliken

Read first time 01/18/2002. Referred to Committee on Local Government & Housing.

- 1 AN ACT Relating to fire protection district property taxes;
- 2 amending RCW 84.52.052 and 52.16.130; adding a new section to chapter
- 3 84.52 RCW; and providing a contingent effective date.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 84.52.052 and 1996 c 230 s 1615 are each amended to 6 read as follows:
- 7 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
- 8 84.52.043 shall not prevent the levy of additional taxes by any taxing
- 9 district, except school districts and fire protection districts, in
- 10 which a larger levy is necessary in order to prevent the impairment of
- 11 the obligation of contracts. As used in this section, the term "taxing
- 12 district means any county, metropolitan park district, park and
- 13 recreation service area, park and recreation district, water-sewer
- 14 district, solid waste disposal district, public facilities district,
- 15 flood control zone district, county rail district, service district,
- 16 public hospital district, road district, rural county library district,
- 17 island library district, rural partial-county library district,
- 18 intercounty rural library district, ((fire protection district,))
- 19 cemetery district, city, town, transportation benefit district,

emergency medical service district with a population density of less than one thousand per square mile, or cultural arts, stadium, and convention district.

Any such taxing district may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or 84.55.010 through 84.55.050, when authorized so to do by the voters of such taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state at a special or general election to be held in the year in which the levy is made.

10 A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or 11 other governing body of any such taxing district, by giving notice 12 13 thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition 14 15 authorizing such excess levy shall be submitted in such form as to 16 enable the voters favoring the proposition to vote "yes" and those 17 opposed thereto to vote "no."

NEW SECTION. Sec. 2. A new section is added to chapter 84.52 RCW to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and 20 84.52.043 shall not prevent the levy of taxes by a fire protection 21 district, when authorized so to do by the voters of a fire protection 22 23 district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this 24 state. Elections for taxes shall be held in the year in which the levy 25 is made, or in the case of propositions authorizing two-year through 26 four-year levies for maintenance and operation support of a fire 27 district, or authorizing two-year through six-year levies to support 28 29 the construction, modernization, or remodeling of fire district facilities, in the year in which the first annual levy is made. Once 30 additional tax levies have been authorized for maintenance and 31 operation support of a fire protection district for a two-year through 32 33 four-year period, no further additional tax levies for maintenance and 34 operation support of the district for that period may be authorized.

A special election may be called and the time fixed by the fire protection district commissioners, by giving notice by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing the excess levy

35

36

37

38

shall be submitted in a form as to enable the voters favoring the proposition to vote "yes" and those opposed to vote "no."

3 **Sec. 3.** RCW 52.16.130 and 1989 c 63 s 27 are each amended to read 4 as follows:

5 To carry out the purposes for which fire protection districts are created, the board of fire commissioners of a district may levy each 6 7 year, in addition to the levy or levies provided in RCW 52.16.080 for the payment of the principal and interest of any outstanding general 8 9 obligation bonds, an ad valorem tax on all taxable property located in the district not to exceed fifty cents per thousand dollars of assessed 10 11 value: PROVIDED, That in no case may the total general levy for all 12 purposes, except the levy for the retirement of general obligation bonds, exceed one dollar per thousand dollars of assessed value. 13 14 Levies in excess of one dollar per thousand dollars of assessed value 15 or in excess of the aggregate dollar rate limitations or both may be made for any district purpose when so authorized at a special election 16 under ((RCW 84.52.052)) <u>section 2 of this act</u>. Any such tax when 17 18 levied shall be certified to the proper county officials for the collection of the tax as for other general taxes. 19 The taxes when collected shall be placed in the appropriate district fund or funds as 20 provided by law, and shall be paid out on warrants of the auditor of 21 22 the county in which all, or the largest portion of, the district is 23 located, upon authorization of the board of fire commissioners of the 24 district.

NEW SECTION. Sec. 4. This act takes effect January 1, 2003, if the proposed amendment to Article VII, section 2 of the state Constitution authorizing multiyear excess property tax levies is validly submitted to and approved by the voters at the next general election. If the proposed amendment is not approved, this act is void in its entirety.

> Passed the House March 11, 2002. Passed the Senate March 8, 2002. Approved by the Governor March 27, 2002. Filed in Office of Secretary of State March 27, 2002.

> > p. 3 HB 2496.SL