
ENGROSSED HOUSE BILL 1510

State of Washington 58th Legislature 2004 Regular Session

By Representatives Haigh, Eickmeyer, Morris and Simpson Read first time 01/29/2003. Referred to Committee on Finance.

- AN ACT Relating to fire protection district property tax levies;
- 2 amending RCW 84.52.043; adding a new section to chapter 84.52 RCW; and
- 3 creating a new section.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 <u>NEW SECTION.</u> **Sec. 1.** A new section is added to chapter 84.52 RCW to read as follows:
- 7 A fire protection district may protect the district's tax levy from
- 8 prorationing under RCW 84.52.010(2) by imposing up to a total of
- 9 twenty-five cents per thousand dollars of assessed value of the tax
- 10 levies authorized under RCW 52.16.140 and 52.16.160 outside of the five
- 11 dollar and ninety cent per thousand dollar of assessed valuation
- 12 limitation established under RCW 84.52.043(2), if those taxes otherwise
- would be prorated under RCW 84.52.010(2)(e).
- 14 **Sec. 2.** RCW 84.52.043 and 2003 c 83 s 311 are each amended to read 15 as follows:
- Within and subject to the limitations imposed by RCW 84.52.050 as
- 17 amended, the regular ad valorem tax levies upon real and personal
- 18 property by the taxing districts hereafter named shall be as follows:

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

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(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection shall not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; (e) levies to finance affordable housing for very low-income housing imposed under RCW 84.52.105; (f) the portions of levies by metropolitan park districts that are protected under RCW 84.52.120; ((and)) (g) levies imposed by ferry districts under RCW 36.54.130; and (h) the portions of levies by fire protection districts that are protected under section 1 of this act.

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- NEW SECTION. Sec. 3. This act applies to taxes levied for collection in 2005 and thereafter.
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