**5628-S AMS TAKK S1890.2 - NOT FOR FLOOR USE**

**SSB 5628** - S AMD **27**

By Senator Takko

**ADOPTED 03/02/2017**

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

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

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

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

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

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

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

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

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

(b) The boundaries for a newly incorporated port district or regional fire protection service authority shall be established on the first day of October if the boundaries of the newly incorporated port district or regional fire protection service authority are coterminous with the boundaries of another taxing district or districts, as they existed on the first day of August of that year.

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

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

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

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