WAC 458-19-080   City annexed by fire protection and/or library districts.   (1) **Introduction**. When a city or town is annexed to a fire protection and/or a library district, the city or town is entitled under RCW 52.04.081 and 27.12.390 to levy up to three dollars and sixty cents per thousand dollars of assessed value less the regular levy made by the fire protection and/or library district. However, the limitations upon regular property taxes imposed by chapter 84.55 RCW are still applicable. This rule explains how the first levy following annexation is calculated, how the levy limit is calculated, and the order of any prorationing that may be required.

(2) The assessor will calculate the first levy following annexation as follows:

(a) Calculate the levy and rate for the fire protection and/or library district, including the assessed value of the annexed city or town; and

(b) Subtract the fire protection and/or library district levy rate from the statutory rate ($3.60 per $1,000 A.V.) of the city or town. The resulting rate is the maximum levy rate for the city or town even if the fire and/or library district rate is later reduced as a result of prorationing under RCW 84.52.010 to prevent the consolidated levy rate from exceeding the statutory aggregate dollar rate limit or the constitutional one percent limit.

(3) **Levy limit calculation**. The levy limit for the city or town is calculated independently of the calculation performed in subsection (2) of this rule.

(4) **Subtraction of fire protection or library district levy rate.** The fire protection and/or library district levy rate is subtracted from the city or town statutory levy rate before any prorated reduction under RCW 84.52.010.