

---

SENATE BILL 5567

---

State of Washington

62nd Legislature

2011 Regular Session

By Senators Regala, Hobbs, and White

Read first time 01/31/11. Referred to Committee on Government Operations, Tribal Relations & Elections.

1 AN ACT Relating to adjusting the property tax levy lid limits for  
2 certain local services; amending RCW 84.55.050, 84.55.0101, 71.20.110,  
3 73.08.080, 84.52.069, 84.52.043, and 84.52.010; and creating a new  
4 section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 **Sec. 1.** RCW 84.55.050 and 2009 c 551 s 3 are each amended to read  
7 as follows:

8 (1) Subject to any otherwise applicable statutory dollar rate  
9 limitations, regular property taxes may be levied by or for a taxing  
10 district in an amount exceeding the limitations provided for in this  
11 chapter if such levy is authorized by a proposition approved by a  
12 majority of the voters of the taxing district voting on the proposition  
13 at a general election held within the district or at a special election  
14 within the taxing district called by the district for the purpose of  
15 submitting such proposition to the voters. Any election held pursuant  
16 to this section (~~shall~~) may be held not more than twelve months prior  
17 to the date on which the proposed levy is to be made, except as  
18 provided in subsection (2) of this section. The ballot of the

1 proposition (~~shall~~) must state the dollar rate proposed and (~~shall~~)  
2 must clearly state the conditions, if any, which are applicable under  
3 subsection (4) of this section.

4 (2)(~~(a)~~) Subject to statutory dollar limitations, a proposition  
5 placed before the voters under this section may authorize annual  
6 increases in levies for multiple consecutive years, up to six  
7 consecutive years, during which period each year's authorized maximum  
8 legal levy shall be used as the base upon which an increased levy limit  
9 for the succeeding year is computed, but the ballot proposition must  
10 state the dollar rate proposed only for the first year of the  
11 consecutive years and must state the limit factor, or a specified index  
12 to be used for determining a limit factor, such as the consumer price  
13 index, which need not be the same for all years, by which the regular  
14 tax levy for the district may be increased in each of the subsequent  
15 consecutive years. Elections for this purpose must be held at a  
16 primary or general election. The title of each ballot measure must  
17 state the limited purposes for which the proposed annual increases  
18 during the specified period of up to six consecutive years shall be  
19 used.

20 (~~(b)(i) Except as otherwise provided in this subsection (2)(b),~~  
21 ~~funds raised by a levy under this subsection may not supplant existing~~  
22 ~~funds used for the limited purpose specified in the ballot title. For~~  
23 ~~purposes of this subsection, existing funds means the actual operating~~  
24 ~~expenditures for the calendar year in which the ballot measure is~~  
25 ~~approved by voters. Actual operating expenditures excludes lost~~  
26 ~~federal funds, lost or expired state grants or loans, extraordinary~~  
27 ~~events not likely to reoccur, changes in contract provisions beyond the~~  
28 ~~control of the taxing district receiving the services, and major~~  
29 ~~nonrecurring capital expenditures.~~

30 ~~(ii) The supplanting limitations in (b)(i) of this subsection do~~  
31 ~~not apply to levies approved by the voters in calendar years 2009,~~  
32 ~~2010, and 2011, in any county with a population of one million five~~  
33 ~~hundred thousand or more. This subsection (2)(b)(ii) only applies to~~  
34 ~~levies approved by the voters after July 26, 2009.~~

35 ~~(iii) The supplanting limitations in (b)(i) of this subsection do~~  
36 ~~not apply to levies approved by the voters in calendar year 2009 and~~  
37 ~~thereafter in any county with a population less than one million five~~

1 hundred thousand. ~~This subsection (2)(b)(iii) only applies to levies~~  
2 ~~approved by the voters after July 26, 2009.)~~)

3 (3) After a levy authorized pursuant to this section is made, the  
4 dollar amount of such levy may not be used for the purpose of computing  
5 the limitations for subsequent levies provided for in this chapter,  
6 unless the ballot proposition expressly states that the levy made under  
7 this section will be used for this purpose.

8 (4) If expressly stated, a proposition placed before the voters  
9 under subsection (1) or (2) of this section may:

10 (a) Use the dollar amount of a levy under subsection (1) of this  
11 section, or the dollar amount of the final levy under subsection (2) of  
12 this section, for the purpose of computing the limitations for  
13 subsequent levies provided for in this chapter;

14 (b) Limit the period for which the increased levy is to be made  
15 under (a) of this subsection;

16 (c) Limit the purpose for which the increased levy is to be made  
17 under (a) of this subsection, but if the limited purpose includes  
18 making redemption payments on bonds, the period for which the increased  
19 levies are made (~~shall~~) must not exceed nine years;

20 (d) Set the levy or levies at a rate less than the maximum rate  
21 allowed for the district; or

22 (e) Include any combination of the conditions in this subsection.

23 (5) Except as otherwise expressly stated in an approved ballot  
24 measure under this section, subsequent levies (~~shall~~) must be  
25 computed as if:

26 (a) The proposition under this section had not been approved; and

27 (b) The taxing district had made levies at the maximum rates which  
28 would otherwise have been allowed under this chapter during the years  
29 levies were made under the proposition.

30 **Sec. 2.** RCW 84.55.0101 and 2007 sp.s. c 1 s 2 are each amended to  
31 read as follows:

32 (1) Upon a finding of substantial need, the legislative authority  
33 of a taxing district other than the state may provide for the use of a  
34 limit factor under this chapter of one hundred one percent or less,  
35 unless provided otherwise in subsection (2) of this section. In  
36 districts with legislative authorities of four members or less, two-  
37 thirds of the members must approve an ordinance or resolution under

1 this section. In districts with more than four members, a majority  
2 plus one vote must approve an ordinance or resolution under this  
3 section. The new limit factor (~~((shall be))~~) is effective for taxes  
4 collected in the following year only.

5 (2) A taxing district imposing a levy under RCW 71.20.110,  
6 73.08.080, and 84.34.230, or a permanent levy under RCW 84.52.069, as  
7 of or after the effective date of this section, may provide for the use  
8 of a limit factor under this chapter of the greater of one hundred one  
9 percent or inflation.

10 **Sec. 3.** RCW 71.20.110 and 1988 c 176 s 910 are each amended to  
11 read as follows:

12 In order to provide additional funds for the coordination and  
13 provision of community services for persons with developmental  
14 disabilities or mental health services, the county governing authority  
15 of each county in the state (~~((shall))~~) must budget and levy, in addition  
16 to the county general levy, annually a tax in a sum equal to the amount  
17 which would be raised by a levy of two and one-half cents per thousand  
18 dollars of assessed value against the taxable property in the county to  
19 be used for (~~((such))~~) these purposes(~~((÷—PROVIDED, That))~~). All or part  
20 of the funds collected from the tax levied for the purposes of this  
21 section may be transferred to the state of Washington, department of  
22 social and health services, for the purpose of obtaining federal  
23 matching funds to provide and coordinate community services for persons  
24 with developmental disabilities and mental health services. In the  
25 event a county elects to transfer (~~((such))~~) the tax funds to the state  
26 for this purpose, the state (~~((shall))~~) must grant these moneys and the  
27 additional funds received as matching funds to service-providing  
28 community agencies or community boards in the county which has made  
29 (~~((such))~~) the transfer, (~~((pursuant to))~~) under the plan approved by the  
30 county, as provided by chapters 71.24 and 71.28 RCW and by chapter  
31 71A.14 RCW, all as now or hereafter amended.

32 The (~~((amount of a))~~) levy allocated to the purposes specified in  
33 this section may be reduced in the same proportion as the regular  
34 property tax levy of the county is reduced by chapter (~~((84.55))~~) 84.52  
35 RCW.

1           **Sec. 4.** RCW 73.08.080 and 2005 c 250 s 6 are each amended to read  
2 as follows:

3           (1) The legislative authority in each county shall budget and levy,  
4 in addition to the county general levy and the taxes now levied by law,  
5 a tax in a sum equal to the amount which would be raised by not less  
6 than one and one-eighth cents per thousand dollars of assessed value,  
7 and not greater than twenty-seven cents per thousand dollars of  
8 assessed value against the taxable property of their respective  
9 counties, to be levied and collected as now prescribed by law for the  
10 assessment and collection of taxes, for the purpose of creating a  
11 veterans' assistance fund. Expenditures from the veterans' assistance  
12 fund, and interest earned on balances from the fund, may be used only  
13 for:

14           (a) The veterans' assistance programs authorized by RCW 73.08.010;

15           (b) The burial or cremation of a deceased indigent veteran or  
16 deceased family member of an indigent veteran as authorized by RCW  
17 73.08.070; and

18           (c) The direct and indirect costs incurred in the administration of  
19 the fund as authorized by subsection (2) of this section.

20           (2) If the funds on deposit in the veterans' assistance fund, less  
21 outstanding warrants, on the first Tuesday in September exceed the  
22 expected yield of one and one-eighth cents per thousand dollars of  
23 assessed value against the taxable property of the county, the county  
24 legislative authority may levy a lesser amount. The direct and  
25 indirect costs incurred in the administration of the veterans'  
26 assistance fund (~~(shall)~~) must be computed by the county auditor, or  
27 the chief financial officer in a county operating under a charter, not  
28 less than annually. Following the computation of these direct and  
29 indirect costs, an amount equal to these costs may then be transferred  
30 from the veterans' assistance fund to the county current expense fund.

31           (3) The (~~amount of a~~) levy allocated to the purposes specified in  
32 this section may be reduced in the same proportion as the regular  
33 property tax levy of the county is reduced by chapter (~~84.55~~) 84.52  
34 RCW.

35           **Sec. 5.** RCW 84.52.069 and 2004 c 129 s 23 are each amended to read  
36 as follows:

37           (1) As used in this section, "taxing district" means a county,

1 emergency medical service district, city or town, public hospital  
2 district, urban emergency medical service district, regional fire  
3 protection service authority, or fire protection district.

4 (2) A taxing district may impose additional regular property tax  
5 levies in an amount equal to fifty cents or less per thousand dollars  
6 of the assessed value of property in the taxing district. The tax  
7 (~~shall be~~) is imposed (a) each year for six consecutive years, (b)  
8 each year for ten consecutive years, or (c) permanently. A tax levy  
9 under this section must be specifically authorized by a majority of  
10 (~~at least three fifths of the~~) registered voters thereof approving a  
11 proposition authorizing the levies submitted at a general or special  
12 election(~~(, at which election the number of persons voting "yes" on the~~  
13 ~~proposition shall constitute three fifths of a number equal to forty~~  
14 ~~percent of the total number of voters voting in such taxing district at~~  
15 ~~the last preceding general election when the number of registered~~  
16 ~~voters voting on the proposition does not exceed forty percent of the~~  
17 ~~total number of voters voting in such taxing district in the last~~  
18 ~~preceding general election; or by a majority of at least three fifths~~  
19 ~~of the registered voters thereof voting on the proposition when the~~  
20 ~~number of registered voters voting on the proposition exceeds forty~~  
21 ~~percent of the total number of voters voting in such taxing district in~~  
22 ~~the last preceding general election)). Ballot propositions (~~shall~~)  
23 must conform with RCW 29A.36.210. A taxing district (~~shall~~) may not  
24 submit to the voters at the same election multiple propositions to  
25 impose a levy under this section.~~

26 (3) A taxing district imposing a permanent levy under this section  
27 shall provide for separate accounting of expenditures of the revenues  
28 generated by the levy. The taxing district shall maintain a statement  
29 of the accounting which shall be updated at least every two years and  
30 shall be available to the public upon request at no charge.

31 (4)(a) A taxing district imposing a permanent levy under this  
32 section shall provide for a referendum procedure to apply to the  
33 ordinance or resolution imposing the tax. This referendum procedure  
34 shall specify that a referendum petition may be filed at any time with  
35 a filing officer, as identified in the ordinance or resolution. Within  
36 ten days, the filing officer shall confer with the petitioner  
37 concerning form and style of the petition, issue the petition an  
38 identification number, and secure an accurate, concise, and positive

1 ballot title from the designated local official. The petitioner  
2 (~~shall have~~) has thirty days in which to secure the signatures of not  
3 less than fifteen percent of the registered voters of the taxing  
4 district, as of the last general election, upon petition forms which  
5 contain the ballot title and the full text of the measure to be  
6 referred. The filing officer shall verify the sufficiency of the  
7 signatures on the petition and, if sufficient valid signatures are  
8 properly submitted, shall certify the referendum measure to the next  
9 election within the taxing district if one is to be held within one  
10 hundred eighty days from the date of filing of the referendum petition,  
11 or at a special election to be called for that purpose in accordance  
12 with RCW 29A.04.330.

13 (b) The referendum procedure provided in this subsection (~~shall~~  
14 ~~be~~) is exclusive in all instances for any taxing district imposing the  
15 tax under this section and (~~shall~~) supersedes the procedures provided  
16 under all other statutory or charter provisions for initiative or  
17 referendum which might otherwise apply.

18 (5) Any tax imposed under this section shall be used only for the  
19 provision of emergency medical care or emergency medical services,  
20 including related personnel costs, training for such personnel, and  
21 related equipment, supplies, vehicles and structures needed for the  
22 provision of emergency medical care or emergency medical services.

23 (6)(a) If a county levies a tax under this section, no taxing  
24 district within the county may levy a tax under this section. If a  
25 regional fire protection service authority imposes a tax under this  
26 section, no other taxing district that is a participating fire  
27 protection jurisdiction in the regional fire protection service  
28 authority may levy a tax under this section. No other taxing district  
29 may levy a tax under this section if another taxing district has levied  
30 a tax under this section within its boundaries(~~PROVIDED, That~~),  
31 except as provided otherwise in (b) of this subsection (6).

32 (b)(i) If a county levies less than fifty cents per thousand  
33 dollars of the assessed value of property, then any other taxing  
34 district may levy a tax under this section equal to the difference  
35 between the rate of the levy by the county and fifty cents(~~PROVIDED~~  
36 ~~FURTHER, That~~). However, if a taxing district within a county levies  
37 this tax, and the voters of the county subsequently approve a levying  
38 of this tax, then the amount of the taxing district levy within the

1 county (~~shall~~) must be reduced, when the combined levies exceed fifty  
2 cents. Whenever a tax is levied countywide, the service shall, insofar  
3 as is feasible, be provided throughout the county(~~PROVIDED FURTHER,~~  
4 ~~That~~)).

5 (ii) No county wide levy proposal may be placed on the ballot  
6 without the approval of the legislative authority of each city  
7 exceeding fifty thousand population within the county(~~AND PROVIDED~~  
8 ~~FURTHER, That~~)).

9 (iii) This section and RCW 36.32.480 (~~shall~~) do not prohibit any  
10 city or town from levying an annual excess levy to fund emergency  
11 medical services(~~AND PROVIDED, FURTHER, That~~)).

12 (iv) If a county proposes to impose tax levies under this section,  
13 no other ballot proposition authorizing tax levies under this section  
14 by another taxing district in the county may be placed before the  
15 voters at the same election at which the county ballot proposition is  
16 placed(~~AND PROVIDED FURTHER, That~~)).

17 (v) Any taxing district emergency medical service levy that is  
18 limited in duration and that is authorized subsequent to a county  
19 emergency medical service levy that is limited in duration(~~shall~~)  
20 expires concurrently with the county emergency medical service levy.

21 (7) The limitations in RCW 84.52.043 (~~shall~~) do not apply to the  
22 tax levy authorized in this section.

23 (8) If a ballot proposition approved under subsection (2) of this  
24 section did not impose the maximum allowable levy amount authorized for  
25 the taxing district under this section, any future increase up to the  
26 maximum allowable levy amount must be specifically authorized by the  
27 voters in accordance with subsection (2) of this section at a general  
28 or special election.

29 (9) The limitation in RCW 84.55.010 (~~shall~~) does not apply to the  
30 first levy imposed pursuant to this section following the approval of  
31 such levy by the voters pursuant to subsection (2) of this section.

32 (10) For purposes of this section, the following definitions apply:

33 (a) "Fire protection jurisdiction" means a fire protection  
34 district, city, town, Indian tribe, or port district; and

35 (b) "Participating fire protection jurisdiction" means a fire  
36 protection district, city, town, Indian tribe, or port district that is  
37 represented on the governing board of a regional fire protection  
38 service authority.

1       **Sec. 6.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to read  
2 as follows:

3       Within and subject to the limitations imposed by RCW 84.52.050 as  
4 amended, the regular ad valorem tax levies upon real and personal  
5 property by the taxing districts hereafter named (~~shall be~~) are as  
6 follows:

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

25       (2) The aggregate levies of junior taxing districts and senior  
26 taxing districts, other than the state, shall not exceed five dollars  
27 and ninety cents per thousand dollars of assessed valuation. The term  
28 "junior taxing districts" includes all taxing districts other than the  
29 state, counties, road districts, cities, towns, port districts, and  
30 public utility districts. The limitations provided in this subsection  
31 shall not apply to: (a) Levies at the rates provided by existing law  
32 by or for any port or public utility district; (b) excess property tax  
33 levies authorized in Article VII, section 2 of the state Constitution;  
34 (c) levies for acquiring conservation futures as authorized under RCW  
35 84.34.230; (d) levies for emergency medical care or emergency medical  
36 services imposed under RCW 84.52.069; (e) levies to finance affordable  
37 housing for very low-income housing imposed under RCW 84.52.105; (f)  
38 the portions of levies by metropolitan park districts that are

1 protected under RCW 84.52.120; (g) levies imposed by ferry districts  
2 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW  
3 84.52.135; (i) the portions of levies by fire protection districts that  
4 are protected under RCW 84.52.125; (~~and~~) (j) levies by counties for  
5 transit-related purposes under RCW 84.52.140; (k) levies for  
6 developmental disabilities or mental health services under RCW  
7 71.20.110; and (l) levies for veterans' assistance under RCW 73.08.080.

8 **Sec. 7.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read  
9 as follows:

10 (1) Except as is permitted under RCW 84.55.050, all taxes (~~shall~~)  
11 must be levied or voted in specific amounts.

12 (2) The rate percent of all taxes for state and county purposes,  
13 and purposes of taxing districts coextensive with the county, (~~shall~~)  
14 must be determined, calculated and fixed by the county assessors of the  
15 respective counties, within the limitations provided by law, upon the  
16 assessed valuation of the property of the county, as shown by the  
17 completed tax rolls of the county, and the rate percent of all taxes  
18 levied for purposes of taxing districts within any county (~~shall~~)  
19 must be determined, calculated and fixed by the county assessors of the  
20 respective counties, within the limitations provided by law, upon the  
21 assessed valuation of the property of the taxing districts  
22 respectively.

23 (3) When a county assessor finds that the aggregate rate of tax  
24 levy on any property, that is subject to the limitations set forth in  
25 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either  
26 of these sections, the assessor (~~shall~~) must recompute and establish  
27 a consolidated levy in the following manner:

28 (~~(1)~~) (a) The full certified rates of tax levy for state, county,  
29 county road district, and city or town purposes (~~shall~~) must be  
30 extended on the tax rolls in amounts not exceeding the limitations  
31 established by law; however any state levy (~~shall~~) takes precedence  
32 over all other levies and (~~shall~~) may not be reduced for any purpose  
33 other than that required by RCW 84.55.010. If, as a result of the  
34 levies imposed under RCW 36.54.130, 71.20.110, 73.08.080, 84.34.230,  
35 84.52.069, 84.52.105, the portion of the levy by a metropolitan park  
36 district that was protected under RCW 84.52.120, 84.52.125, 84.52.135,  
37 and 84.52.140, the combined rate of regular property tax levies that

1 are subject to the one percent limitation exceeds one percent of the  
2 true and fair value of any property, then these levies (~~((shall))~~) must  
3 be reduced as follows:

4 ~~((+a))~~ (i) The levy imposed by a county under RCW 84.52.140  
5 (~~((shall))~~) must be reduced until the combined rate no longer exceeds one  
6 percent of the true and fair value of any property or shall be  
7 eliminated;

8 ~~((+b))~~ (ii) If the combined rate of regular property tax levies  
9 that are subject to the one percent limitation still exceeds one  
10 percent of the true and fair value of any property, the portion of the  
11 levy by a fire protection district that is protected under RCW  
12 84.52.125 (~~((shall))~~) must be reduced until the combined rate no longer  
13 exceeds one percent of the true and fair value of any property or  
14 (~~((shall-be))~~) eliminated;

15 ~~((+c))~~ (iii) If the combined rate of regular property tax levies  
16 that are subject to the one percent limitation still exceeds one  
17 percent of the true and fair value of any property, the levy imposed by  
18 a county under RCW 84.52.135 must be reduced until the combined rate no  
19 longer exceeds one percent of the true and fair value of any property  
20 or (~~((must-be))~~) eliminated;

21 ~~((+d))~~ (iv) If the combined rate of regular property tax levies  
22 that are subject to the one percent limitation still exceeds one  
23 percent of the true and fair value of any property, the levy imposed by  
24 a ferry district under RCW 36.54.130 must be reduced until the combined  
25 rate no longer exceeds one percent of the true and fair value of any  
26 property or (~~((must-be))~~) eliminated;

27 ~~((+e))~~ (v) If the combined rate of regular property tax levies  
28 that are subject to the one percent limitation still exceeds one  
29 percent of the true and fair value of any property, the portion of the  
30 levy by a metropolitan park district that is protected under RCW  
31 84.52.120 (~~((shall))~~) must be reduced until the combined rate no longer  
32 exceeds one percent of the true and fair value of any property or  
33 (~~((shall-be))~~) eliminated;

34 ~~((+f))~~ (vi) If the combined rate of regular property tax levies  
35 that are subject to the one percent limitation still exceeds one  
36 percent of the true and fair value of any property, then the levies  
37 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
38 imposed under RCW 84.52.069 that is in excess of thirty cents per

1 thousand dollars of assessed value, (~~shall~~) must be reduced on a pro  
2 rata basis until the combined rate no longer exceeds one percent of the  
3 true and fair value of any property or (~~shall be~~) eliminated; and

4 (~~(g)~~) (vii) If the combined rate of regular property tax levies  
5 that are subject to the one percent limitation still exceeds one  
6 percent of the true and fair value of any property, then the thirty  
7 cents per thousand dollars of assessed value of tax levy imposed under  
8 RCW 84.52.069 (~~shall~~) must be reduced until the combined rate no  
9 longer exceeds one percent of the true and fair value of any property  
10 or eliminated.

11 (~~(2)~~) (b) The certified rates of tax levy subject to these  
12 limitations by all junior taxing districts imposing taxes on such  
13 property (~~shall~~) must be reduced or eliminated as follows to bring  
14 the consolidated levy of taxes on such property within the provisions  
15 of these limitations:

16 (~~(a)~~) (i) First, the certified property tax levy rates of those  
17 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
18 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata basis  
19 or eliminated;

20 (~~(b)~~) (ii) Second, if the consolidated tax levy rate still  
21 exceeds these limitations, the certified property tax levy rates of  
22 flood control zone districts (~~shall~~) must be reduced on a pro rata  
23 basis or eliminated;

24 (~~(c)~~) (iii) Third, if the consolidated tax levy rate still  
25 exceeds these limitations, the certified property tax levy rates of all  
26 other junior taxing districts, other than fire protection districts,  
27 regional fire protection service authorities, library districts, the  
28 first fifty cent per thousand dollars of assessed valuation levies for  
29 metropolitan park districts, and the first fifty cent per thousand  
30 dollars of assessed valuation levies for public hospital districts,  
31 (~~shall~~) must be reduced on a pro rata basis or eliminated;

32 (~~(d)~~) (iv) Fourth, if the consolidated tax levy rate still  
33 exceeds these limitations, the first fifty cent per thousand dollars of  
34 assessed valuation levies for metropolitan park districts created on or  
35 after January 1, 2002, (~~shall~~) must be reduced on a pro rata basis or  
36 eliminated;

37 (~~(e)~~) (v) Fifth, if the consolidated tax levy rate still exceeds  
38 these limitations, the certified property tax levy rates authorized to

1 fire protection districts under RCW 52.16.140 and 52.16.160 and  
2 regional fire protection service authorities under RCW 52.26.140(1) (b)  
3 and (c) (~~shall~~) must be reduced on a pro rata basis or eliminated;  
4 and

5 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still exceeds  
6 these limitations, the certified property tax levy rates authorized for  
7 fire protection districts under RCW 52.16.130, regional fire protection  
8 service authorities under RCW 52.26.140(1)(a), library districts,  
9 metropolitan park districts created before January 1, 2002, under their  
10 first fifty cent per thousand dollars of assessed valuation levy, and  
11 public hospital districts under their first fifty cent per thousand  
12 dollars of assessed valuation levy, (~~shall~~) must be reduced on a pro  
13 rata basis or eliminated.

14 NEW SECTION. **Sec. 8.** Sections 2 through 4, 6, and 7 of this act  
15 apply to taxes levied for collection in 2012 and thereafter.

--- END ---