
HOUSE BILL 1729

State of Washington

53rd Legislature

1993 Regular Session

By Representatives Springer, Orr, Chappell, Morris, H. Myers, Sheldon, Romero, Campbell and Hansen

Read first time 02/05/93. Referred to Committee on Local Government.

1 AN ACT Relating to fire protection districts; amending RCW
2 52.16.130, 52.16.160, 84.52.010, and 52.04.081; adding a new section to
3 chapter 84.55 RCW; repealing RCW 52.16.140; and providing a contingent
4 effective date.

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

6 **Sec. 1.** RCW 52.16.130 and 1989 c 63 s 27 are each amended to read
7 as follows:

8 To carry out the purposes for which fire protection districts are
9 created, the board of fire commissioners of a district may levy each
10 year, in addition to the levy or levies provided in RCW 52.16.080 for
11 the payment of the principal and interest of any outstanding general
12 obligation bonds and RCW 84.52.053 for single-year voter-approved
13 excess levies, an ad valorem tax on all taxable property located in the
14 district not to exceed ~~((fifty cents))~~ one dollar per thousand dollars
15 of assessed value(~~(: PROVIDED, That in no case may the total general~~
16 ~~levy for all purposes, except the levy for the retirement of general~~
17 ~~obligation bonds, exceed one dollar per thousand dollars of assessed~~
18 ~~value. Levies in excess of one dollar per thousand dollars of assessed~~
19 ~~value or in excess of the aggregate dollar rate limitations or both may~~

1 ~~be made for any district purpose when so authorized at a special~~
2 ~~election under RCW 84.52.052)) in excess of the cumulative limitations~~
3 ~~on property tax levies established under RCW 84.52.043 and Article VII,~~
4 ~~section 2 of the state Constitution.~~

5 Any such tax when levied shall be certified to the proper county
6 officials for the collection of the tax as for other general taxes.
7 The taxes when collected shall be placed in the appropriate district
8 fund or funds as provided by law, and shall be paid out on warrants of
9 the auditor of the county in which all, or the largest portion of, the
10 district is located, upon authorization of the board of fire
11 commissioners of the district.

12 **Sec. 2.** RCW 52.16.160 and 1985 c 112 s 1 are each amended to read
13 as follows:

14 ~~((Notwithstanding the limitation of dollar rates contained in RCW~~
15 ~~52.16.130, and)) In addition to any levy for the payment of the~~
16 ~~principal and interest of any outstanding general obligation bonds,~~
17 ~~single-year excess levies authorized under RCW 84.52.053, and ((in~~
18 ~~addition to)) any levy authorized by RCW 52.16.130((, 52.16.140 or any~~
19 ~~other statute, if in any county where a township has never been formed~~
20 ~~or where there are one or more townships in existence making annual tax~~
21 ~~levies and such township or townships are disorganized as a result of~~
22 ~~a county wide disorganization procedure prescribed by statute and is no~~
23 ~~longer making any tax levy, or any township or townships for any other~~
24 ~~reason no longer makes any tax levy,)) the board of fire commissioners~~
25 ~~of any fire protection district ((within such county, which fire~~
26 ~~protection district has)) with at least one full time, paid employee,~~
27 ~~is hereby authorized to levy each year an ad valorem tax on all taxable~~
28 ~~property within such district of not to exceed fifty cents per thousand~~
29 ~~dollars of assessed value((, which levy may be made only if it will not~~
30 ~~affect dollar rates which other taxing districts may lawfully claim nor~~
31 ~~cause the combined levies to exceed the constitutional and/or statutory~~
32 ~~limitations)).~~

33 **Sec. 3.** RCW 84.52.010 and 1990 c 234 s 4 are each amended to read
34 as follows:

35 Except as is permitted under RCW 84.55.050, all taxes shall be
36 levied or voted in specific amounts.

1 The rate percent of all taxes for state and county purposes, and
2 purposes of taxing districts coextensive with the county, shall be
3 determined, calculated and fixed by the county assessors of the
4 respective counties, within the limitations provided by law, upon the
5 assessed valuation of the property of the county, as shown by the
6 completed tax rolls of the county, and the rate percent of all taxes
7 levied for purposes of taxing districts within any county shall be
8 determined, calculated and fixed by the county assessors of the
9 respective counties, within the limitations provided by law, upon the
10 assessed valuation of the property of the taxing districts
11 respectively.

12 When a county assessor finds that the aggregate rate of tax levy on
13 any property, that is subject to the limitations set forth in RCW
14 84.52.043 or 84.52.050, as now or hereafter amended, exceeds the
15 limitations provided in either of these sections, the assessor shall
16 recompute and establish a consolidated levy in the following manner:

17 (1) The full certified rates of tax levy for state, county, county
18 road district, and city or town purposes shall be extended on the tax
19 rolls in amounts not exceeding the limitations established by law,
20 subject to subsection (2)(e) of this section; however any state levy
21 shall take precedence over all other levies and shall not be reduced
22 for any purpose other than that required by RCW 84.55.010; and

23 (2) The certified rates of tax levy subject to these limitations by
24 all junior taxing districts imposing taxes on such property shall be
25 reduced or eliminated as follows to bring the consolidated levy of
26 taxes on such property within the provisions of these limitations:

27 (a) First, the certified property tax levy rates of those junior
28 taxing districts authorized under RCW 36.68.525, 36.69.145, and
29 67.38.130 shall be reduced on a pro rata basis or eliminated;

30 (b) Second, if the consolidated tax levy rate still exceeds these
31 limitations, the certified property tax levy rates of flood control
32 zone districts shall be reduced on a pro rata basis or eliminated;

33 (c) Third, if the consolidated tax levy rate still exceeds these
34 limitations, the certified property tax levy rates of all other junior
35 taxing districts, other than fire protection districts, library
36 districts, the first fifty cent per thousand dollars of assessed
37 valuation levies for metropolitan park districts, and the first fifty
38 cent per thousand dollars of assessed valuation levies for public
39 hospital districts, shall be reduced on a pro rata basis or eliminated;

1 (d) Fourth, if the consolidated tax levy rate still exceeds these
2 limitations, the certified property tax levy rates authorized to fire
3 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
4 on a pro rata basis or eliminated; and

5 (e) Fifth, if the consolidated tax levy rate still exceeds these
6 limitations, the certified property tax levy rates authorized for
7 (~~fire protection districts under RCW 52.16.130,~~) library districts,
8 metropolitan park districts under their first fifty cent per thousand
9 dollars of assessed valuation levy, and public hospital districts under
10 their first fifty cent per thousand dollars of assessed valuation levy,
11 shall be reduced on a pro rata basis or eliminated.

12 **Sec. 4.** RCW 52.04.081 and 1984 c 230 s 17 are each amended to read
13 as follows:

14 The annual tax levies authorized by chapter 52.16 RCW shall be
15 imposed throughout the fire protection district, including any city or
16 town annexed thereto. Any city or town annexed to a fire protection
17 district is entitled to levy up to three dollars and sixty cents per
18 thousand dollars of assessed valuation less any regular levy made by
19 the fire protection district under RCW 52.16.160 or by a library
20 district under RCW 27.12.390 in the incorporated area: PROVIDED, That
21 the limitations upon regular property taxes imposed by chapter 84.55
22 RCW apply.

23 NEW SECTION. **Sec. 5.** A new section is added to chapter 84.55 RCW
24 to read as follows:

25 (1) For taxes imposed in the first year after the effective date of
26 this act, the regular property tax levy of a city or town that has been
27 annexed by a fire protection district shall be increased to include the
28 amount of regular property taxes other than the taxes authorized under
29 RCW 52.16.160 that the fire protection district could have imposed if
30 chapter ..., Laws of 1993 (this act) were not enacted.

31 (2) Notwithstanding the changes in chapter ..., Laws of 1993 (this
32 act) placing a levy of up to one dollar per thousand dollars of
33 assessed valuation above the one percent constitutional limitation on
34 cumulative regular property taxes that may be imposed by a fire
35 protection district on any property, but retaining a separate levy
36 below the one percent limitation, the limitation under RCW 84.55.010

1 shall be calculated on all the nonvoter-approved property tax levies of
2 a fire protection district as if this change had not been made.

3 NEW SECTION. **Sec. 6.** RCW 52.16.140 and 1984 c 230 s 45, 1983 c
4 167 s 127, 1973 1st ex.s. c 195 s 53, & 1951 2nd ex.s. c 24 s 9 are
5 each repealed.

6 NEW SECTION. **Sec. 7.** This act shall take effect immediately upon
7 certification of the election results if the proposed amendment to
8 Article VII, section 2 of the state Constitution authorizing property
9 taxes of up to one dollar per thousand dollars of assessed valuation to
10 be imposed by fire protection districts in excess of the one percent
11 limitation is validly submitted to and is approved and ratified by the
12 voters at the next general election held. If the proposed amendment is
13 not so approved and ratified, this act is void in its entirety.

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