
HOUSE BILL 2058

State of Washington 53rd Legislature 1993 Regular Session

By Representatives G. Fisher, Holm, Finkbeiner and Appelwick

Read first time 02/24/93. Referred to Committee on Revenue.

1 AN ACT Relating to property tax relief for owner-occupied single-
2 family residences; amending RCW 84.36.387, 84.36.389, 14.08.290,
3 17.28.100, 17.28.252, 27.12.050, 27.12.150, 27.12.390, 27.12.420,
4 35.07.180, 35.23.470, 35.24.350, 35.30.020, 35.31.060, 35.32A.060,
5 35.33.145, 35.34.250, 35.56.190, 35.58.090, 35.61.210, 35A.31.070,
6 35A.33.145, 35A.34.250, 36.33.140, 36.40.090, 36.54.080, 36.62.090,
7 36.68.525, 36.69.145, 36.82.040, 41.16.060, 45.72.050, 52.04.011,
8 52.04.081, 52.12.031, 52.16.130, 52.16.140, 52.16.160, 53.36.020,
9 53.36.070, 53.36.100, 53.47.040, 54.16.080, 56.04.030, 56.04.050,
10 56.08.110, 57.04.030, 57.04.050, 57.08.110, 57.20.100, 67.38.130,
11 68.52.310, 70.44.060, 70.94.091, 71.20.110, 73.08.080, 84.34.230,
12 84.52.010, 84.52.043, 84.52.063, 84.52.065, 84.52.069, 86.12.010,
13 86.13.010, 86.15.160, and 87.84.070; adding new sections to chapter
14 84.36 RCW; creating new sections; prescribing penalties; and providing
15 a contingent effective date.

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

17 NEW SECTION. **Sec. 1.** The intent of this act is to provide a
18 homestead exemption for all owner-occupied single family residences,
19 equal to the median value of homes in each county. The costs of these

1 exemptions will be recovered by raising the maximum property tax rate
2 for each taxing district by ten percent.

3 NEW SECTION. **Sec. 2.** (1) As used in this section and section 3 of
4 this act:

5 (a) "Claimant" means a person claiming an exemption under this
6 section.

7 (b) "Homestead exemption" means an exemption under this section.

8 (c) "Residence," "real property," and "cotentant" have the meanings
9 given in RCW 84.36.383.

10 (2) Subject to the conditions in this section, section 3 of this
11 act, RCW 84.36.387, and 84.36.389, a person shall be exempt from any
12 legal obligation to pay all or a portion of the amount of excess and
13 regular real property taxes imposed upon a residence that was occupied
14 by the claimant as a principal place of residence as of January 1st of
15 the year for which the exemption is claimed. A person who sells,
16 transfers, or is displaced from his or her residence may transfer his
17 or her exemption status to a replacement residence, but no claimant
18 shall receive an exemption on more than one residence in any year.
19 Confinement of the person to a hospital or nursing home shall not
20 disqualify the claim of exemption if the residence is temporarily
21 unoccupied or if the residence is occupied by a spouse and a person
22 financially dependent on the claimant for support or by a person
23 financially dependent on the claimant for support.

24 (3) To be eligible for a homestead exemption, the claimant must
25 have owned, at the time of filing, in fee, as a life estate, or by
26 contract purchase, the residence on which the property taxes have been
27 imposed or if the claimant lives in a cooperative housing association,
28 corporation, or partnership, such person must own a share therein
29 representing the unit or portion of the structure in which he or she
30 resides. For purposes of this subsection, a residence owned by a
31 marital community or owned by cotenants is deemed to be owned by each
32 spouse or cotenant, and any lease for life is deemed a life estate.

33 (4) A claimant who qualifies for a homestead exemption shall be
34 exempt from all excess and regular property taxes on the portion of the
35 valuation of the residence that is equal to twenty-five percent of the
36 median value of all property for which a homestead exemption has been
37 granted in the county, as determined each assessment year by the county
38 assessor.

1 (5) Homestead exemptions are in addition to other exemptions
2 allowed under this chapter.

3 NEW SECTION. **Sec. 3.** (1) A claim for homestead exemption shall be
4 made and filed on or before June 30 of the year for exemption from
5 taxes payable the following year and thereafter until the claimant is
6 no longer eligible for a homestead exemption. A person granted a
7 homestead exemption shall inform the county assessor of any change in
8 status affecting the person's entitlement to the exemption. A person
9 acquiring property to which a homestead exemption applies may continue
10 the exemption, if the person is eligible for a homestead exemption, by
11 filing a claim on or before the date real estate excise tax is due on
12 the transfer under chapter 82.45 RCW, or if the transfer is exempt
13 under chapter 82.45 RCW, on or before thirty days after the transfer.

14 (2) If the assessor finds that the claimant does not meet the
15 qualifications for a homestead exemption, the exemption shall be denied
16 but the denial shall be subject to appeal under the provisions of RCW
17 84.48.010, fifth rule. If the applicant had received exemption in
18 prior years based on erroneous information, the taxes shall be
19 collected subject to penalties as provided in RCW 84.40.130 for a
20 period of not to exceed three years.

21 (3) The department and each local assessor shall publicize the
22 qualifications and manner of making claims for homestead exemption
23 through communications media, including such paid advertisements or
24 notices as the department or assessor deems appropriate. Notice of the
25 qualifications, method of making applications, the penalties for not
26 reporting a change in status, and availability of further information
27 shall be included on or with property tax statements and revaluation
28 notices for all residential property including mobile homes, except
29 rental properties.

30 (4) All claims and notices of change in status shall be made on
31 forms prescribed and furnished by the department.

32 **Sec. 4.** RCW 84.36.387 and 1992 c 206 s 14 are each amended to read
33 as follows:

34 (1) All claims for exemption under RCW 84.36.381 and section 2 of
35 this act shall be made and signed by the person entitled to the
36 exemption, by his or her attorney in fact or in the event the residence
37 of such person is under mortgage or purchase contract requiring

1 accumulation of reserves out of which the holder of the mortgage or
2 contract is required to pay real estate taxes, by such holder or by the
3 owner, either before two witnesses or the county assessor or his or her
4 deputy in the county where the real property is located: PROVIDED,
5 That if a claim for exemption is made by a person living in a
6 cooperative housing association, corporation, or partnership, such
7 claim shall be made and signed by the person entitled to the exemption
8 and by the authorized agent of such cooperative.

9 (2) If the taxpayer is unable to submit his or her own claim, the
10 claim shall be submitted by a duly authorized agent or by a guardian or
11 other person charged with the care of the person or property of such
12 taxpayer.

13 (3) All claims for exemption and renewal applications under RCW
14 84.36.381 shall be accompanied by such documented verification of
15 income as shall be prescribed by rule adopted by the department of
16 revenue.

17 (4) Any person signing a false claim with the intent to defraud or
18 evade the payment of any tax shall be guilty of the offense of perjury.

19 (5) The tax liability of a cooperative housing association,
20 corporation, or partnership shall be reduced by the amount of tax
21 exemption to which a claimant residing therein is entitled and such
22 cooperative shall reduce any amount owed by the claimant to the
23 cooperative by such exact amount of tax exemption or, if no amount be
24 owed, the cooperative shall make payment to the claimant of such exact
25 amount of exemption.

26 (6) A remainderman or other person who would have otherwise paid
27 the tax on real property that is the subject of an exemption granted
28 under RCW 84.36.381 or section 2 of this act for an estate for life
29 shall reduce the amount which would have been payable by the life
30 tenant to the remainderman or other person to the extent of the
31 exemption. If no amount is owed or separately stated as an obligation
32 between these persons, the remainderman or other person shall make
33 payment to the life tenant in the exact amount of the exemption.

34 **Sec. 5.** RCW 84.36.389 and 1979 ex.s. c 214 s 4 are each amended to
35 read as follows:

36 (1) The director of the department of revenue shall adopt such
37 rules (~~(and regulations)~~) and prescribe such forms as may be necessary

1 and appropriate for implementation and administration of this chapter
2 subject to chapter 34.05 RCW, the administrative procedure act.

3 (2) The department may conduct such audits of the administration of
4 RCW 84.36.381 through 84.36.389, section 2 of this act, section 3 of
5 this act and the claims for exemption filed thereunder as it considers
6 necessary. The powers of the department under chapter 84.08 RCW apply
7 to these audits.

8 (3) Any information or facts concerning confidential income data
9 obtained by the assessor or the department, or their agents or
10 employees, under subsection (2) of this section shall be used only to
11 administer RCW 84.36.381 through 84.36.389. Notwithstanding any
12 provision of law to the contrary, absent written consent by the person
13 about whom the information or facts have been obtained, the
14 confidential income data shall not be disclosed by the assessor or the
15 assessor's agents or employees to anyone other than the department or
16 the department's agents or employees nor by the department or the
17 department's agents or employees to anyone other than the assessor or
18 the assessor's agents or employees except in a judicial proceeding
19 pertaining to the taxpayer's entitlement to the tax exemption under RCW
20 84.36.381 through 84.36.389. Any violation of this subsection is a
21 misdemeanor.

22 **Sec. 6.** RCW 14.08.290 and 1973 1st ex.s. c 195 s 1 are each
23 amended to read as follows:

24 The establishment of county airport districts is hereby authorized.
25 Written application for the formation of such a district signed by at
26 least one hundred registered voters, who reside and own real estate in
27 the proposed districts, shall be filed with the board of county
28 commissioners. The board shall immediately transmit the application to
29 the proper registrar of voters for the proposed district who shall
30 check the names, residence and registration of the signers with the
31 records of his or her office and shall, as soon as possible, certify to
32 said board the number of qualified signers. If the requisite number of
33 signers is so certified, the board shall thereupon place the
34 proposition: "Shall a county airport district be established in the
35 following area: (describing the proposed district)?," upon the ballot
36 for vote of the people of the proposed district at the next election,
37 general or special. If a majority of the voters on such proposition
38 shall vote in favor of the proposition, the board, shall, by

1 resolution, declare the district established. If the requisite number
2 of qualified persons have not signed the application, further
3 signatures may be added and certified until the requisite number have
4 signed and the above procedure shall be thereafter followed.

5 The area of such district may be the area of the county including
6 incorporated cities and towns, or such portion or portions thereof as
7 the board may determine to be the most feasible for establishing an
8 airport. When established, an airport district shall be a municipality
9 as defined in this chapter and entitled to all the powers conferred by
10 this chapter and exercised by municipal corporations in this state.
11 The airport district is hereby empowered to levy not more than
12 (~~seventy-five~~) eighty-three cents per thousand dollars of assessed
13 value of the property lying within the said airport district:
14 PROVIDED, HOWEVER, Such levy shall not be made unless first approved at
15 any election called for the purpose of voting on such levy.

16 **Sec. 7.** RCW 17.28.100 and 1982 c 217 s 1 are each amended to read
17 as follows:

18 At the same election there shall be submitted to the voters
19 residing within the district, for their approval or rejection, a
20 proposition authorizing the mosquito control district, if formed, to
21 levy at the earliest time permitted by law on all taxable property
22 located within the mosquito control district a general tax, for one
23 year, of up to twenty-~~(five)~~ eight cents per thousand dollars of
24 assessed value in excess of any constitutional or statutory limitation
25 for authorized purposes of the mosquito control district. The
26 proposition shall be expressed on the ballots in substantially the
27 following form:

28 "ONE YEAR CENTS PER
29 THOUSAND DOLLARS OF ASSESSED VALUE LEVY

30 "Shall the mosquito control district, if formed, levy a general tax
31 of cents per thousand dollars of assessed value for one
32 year upon all the taxable property within said district in excess of
33 the constitutional and/or statutory tax limits for authorized purposes
34 of the district?

35 YES 1
36 NO 1 "

1 Such proposition to be effective must be approved by a majority of
2 at least three-fifths of the persons voting on the proposition to levy
3 such tax in the manner set forth in Article VII, section 2(a) of the
4 Constitution of this state, as amended by Amendment 59 and as
5 thereafter amended.

6 **Sec. 8.** RCW 17.28.252 and 1973 1st ex.s. c 195 s 3 are each
7 amended to read as follows:

8 A mosquito control district shall have the power to levy additional
9 taxes in excess of the constitutional and/or statutory limitations for
10 any of the authorized purposes of such district, not in excess of
11 fifty-five cents per thousand dollars of assessed value per year when
12 authorized so to do by the electors of such district by a three-fifths
13 majority of those voting on the proposition in the manner set forth in
14 Article VII, section 2(a) of the Constitution of this state, as amended
15 by Amendment 59 and as thereafter amended at such time as may be fixed
16 by the board of trustees for the district, which special election may
17 be called by the board of trustees of the district, at which special
18 election the proposition of authorizing such excess levy shall be
19 submitted in such form as to enable the voters favoring the proposition
20 to vote "Yes" and those opposing thereto to vote "No". Nothing herein
21 shall be construed to prevent holding the foregoing special election at
22 the same time as that fixed for a general election.

23 **Sec. 9.** RCW 27.12.050 and 1973 1st ex.s. c 195 s 5 are each
24 amended to read as follows:

25 After the board of county commissioners has declared a rural county
26 library district established, it shall appoint a board of library
27 trustees and provide funds for the establishment and maintenance of
28 library service for the district by making a tax levy on the property
29 in the district of not more than fifty-five cents per thousand dollars
30 of assessed value per year sufficient for the library service as shown
31 to be required by the budget submitted to the board of county
32 commissioners by the board of library trustees, and by making a tax
33 levy in such further amount as shall be authorized pursuant to RCW
34 27.12.222 or RCW 84.52.052 or 84.52.056. Such levies shall be a part
35 of the general tax roll and shall be collected as a part of the general
36 taxes against the property in the district.

1 **Sec. 10.** RCW 27.12.150 and 1973 1st ex.s. c 195 s 7 are each
2 amended to read as follows:

3 Funds for the establishment and maintenance of the library service
4 of the district shall be provided by the boards of county commissioners
5 of the respective counties by means of an annual tax levy on the
6 property in the district of not more than fifty-five cents per thousand
7 dollars of assessed value per year. The tax levy in the several
8 counties shall be at a uniform rate and shall be based on a budget to
9 be compiled by the board of trustees of the intercounty rural library
10 district who shall determine the uniform tax rate necessary and certify
11 their determination to the respective boards of county commissioners.

12 Excess levies authorized pursuant to RCW 27.12.222 and RCW
13 84.52.052 or 84.52.056 shall be at a uniform rate which uniform rate
14 shall be determined by the board of trustees of the intercounty rural
15 library district and certified to the respective boards of county
16 commissioners.

17 **Sec. 11.** RCW 27.12.390 and 1982 c 123 s 16 are each amended to
18 read as follows:

19 The annual tax levy authorized by RCW 27.12.050, 27.12.150, and
20 27.12.420 shall be imposed throughout the library district, including
21 any city or town annexed thereto. Any city or town annexed to a rural
22 library district, island library district, or intercounty rural library
23 district shall be entitled to levy up to three dollars and (~~sixty~~)
24 ninety-six cents per thousand dollars of assessed valuation less any
25 regular levy made by such library district in the incorporated area,
26 notwithstanding any other provision of law: PROVIDED, That the
27 limitations upon regular property taxes imposed by chapter 84.55 RCW
28 shall apply.

29 **Sec. 12.** RCW 27.12.420 and 1982 c 123 s 4 are each amended to read
30 as follows:

31 Immediately following the establishment of an island library
32 district, the board of county commissioners shall appoint a board of
33 library trustees for the district in accordance with RCW 27.12.190.
34 The board of trustees shall appoint a librarian for the district.

35 Funds for the establishment and maintenance of the library service
36 of the district shall be provided by the board of county commissioners
37 by means of an annual tax levy on the property in the district of not

1 more than fifty-five cents per thousand dollars of assessed value per
2 year. The tax levy shall be based on a budget to be compiled by the
3 board of trustees of the island library district who shall determine
4 the tax rate necessary and certify their determination to the board of
5 county commissioners.

6 Excess levies authorized pursuant to RCW 27.12.222, 84.52.052, or
7 84.52.056 shall be at a rate determined by the board of trustees of the
8 island library district and certified to the board of county
9 commissioners.

10 **Sec. 13.** RCW 35.07.180 and 1973 1st ex.s. c 195 s 11 are each
11 amended to read as follows:

12 In the same manner and to the same extent as the proper authorities
13 of the former city or town could have done had it not been
14 disincorporated, the receiver shall be authorized to levy taxes on all
15 taxable property, to receive the taxes when collected and to apply them
16 together with the proceeds arising from sales to the extinguishment of
17 the obligations of the former city or town.

18 After all the lawful claims against the former city or town have
19 been paid excepting bonds not yet due, no levy greater than fifty-five
20 cents per thousand dollars of assessed value shall be made; nor shall
21 the levy be greater than sufficient to meet the accruing interest until
22 the bonds mature.

23 **Sec. 14.** RCW 35.23.470 and 1973 1st ex.s. c 195 s 16 are each
24 amended to read as follows:

25 Every city of the second class having less than eighteen thousand
26 inhabitants may create a publicity fund to be used exclusively for
27 exploiting and advertising the general advantages and opportunities of
28 the city and its vicinity. After providing by ordinance for a
29 publicity fund the city council may use therefor an annual amount not
30 exceeding sixty-~~((two and one-half))~~ nine cents per thousand dollars of
31 assessed valuation of the taxable property in the city.

32 **Sec. 15.** RCW 35.24.350 and 1973 1st ex.s. c 195 s 17 are each
33 amended to read as follows:

34 If by unanimous vote the city council so decides, every city of the
35 third class may use fifty-five cents per thousand dollars of assessed
36 value of its regular levy for the purpose of creating a fund for any

1 special improvement or purpose authorized by law. The resolution
2 creating the fund must specifically designate its purpose, and the fund
3 so created shall not be used for any purpose other than that designated
4 in the resolution creating it except by unanimous vote of the city
5 council.

6 **Sec. 16.** RCW 35.30.020 and 1973 1st ex.s. c 195 s 18 are each
7 amended to read as follows:

8 The city council of all unclassified cities in this state are
9 authorized to construct a sewer or system of sewers and to keep the
10 same in repair; the cost of such sewer or sewers shall be paid from a
11 special fund to be known as the "sewer fund" to be provided by the city
12 council, which fund shall be created by a tax on all the property
13 within the limits of such city: PROVIDED, That such tax shall not
14 exceed one dollar and (~~twenty-five~~) thirty-eight cents per thousand
15 dollars of the assessed value of all real and personal property within
16 such city for any one year. Whenever it shall become necessary for the
17 city to take or damage private property for the purpose of making or
18 repairing sewers, and the city council cannot agree with the owner as
19 to the price to be paid, the city council may direct proceedings to be
20 taken by law for the condemnation of such property for such purpose.

21 **Sec. 17.** RCW 35.31.060 and 1973 1st ex.s. c 195 s 19 are each
22 amended to read as follows:

23 The city or town council after the drawing of warrants against the
24 accident fund shall estimate the amount necessary to pay the warrants
25 with accrued interest thereon, and shall levy a tax sufficient to pay
26 that amount not exceeding (~~seventy-five~~) eighty-three cents per
27 thousand dollars of assessed value. If a single levy of (~~seventy-~~
28 ~~five~~) eighty-three cents per thousand dollars of assessed value is not
29 sufficient, an annual levy of (~~seventy-five~~) eighty-three cents per
30 thousand dollars of assessed value shall be made until the warrants and
31 interest are fully paid.

32 **Sec. 18.** RCW 35.32A.060 and 1985 c 175 s 64 are each amended to
33 read as follows:

34 Every city having a population of over three hundred thousand may
35 maintain an emergency fund, which fund balance shall not exceed
36 (~~thirty-seven and one-half~~) forty-one cents per thousand dollars of

1 assessed value. Such fund shall be maintained by an annual budget
2 allowance. When the necessity therefor arises transfers may be made to
3 the emergency fund from any tax-supported fund except bond interest and
4 redemption funds.

5 The city council by an ordinance approved by two-thirds of all of
6 its members may authorize the expenditure of sufficient money from the
7 emergency fund, or other designated funds, to meet the expenses or
8 obligations:

9 (1) Caused by fire, flood, explosion, storm, earthquake, epidemic,
10 riot, insurrection, act of God, act of the public enemy or any other
11 such happening that could not have been anticipated; or

12 (2) For the immediate preservation of order or public health or for
13 the restoration to a condition of usefulness of public property the
14 usefulness of which has been destroyed by accident; or

15 (3) In settlement of approved claims for personal injuries or
16 property damages, exclusive of claims arising from the operation of a
17 public utility owned by the city; or

18 (4) To meet mandatory expenditures required by laws enacted since
19 the last budget was adopted.

20 The city council by an ordinance approved by three-fourths of all
21 its members may appropriate from the emergency fund, or other
22 designated funds, an amount sufficient to meet the actual necessary
23 expenditures of the city for which insufficient or no appropriations
24 have been made due to causes which could not reasonably have been
25 foreseen at the time of the making of the budget.

26 An ordinance authorizing an emergency expenditure shall become
27 effective immediately upon being approved by the mayor or upon being
28 passed over his or her veto as provided by the city charter.

29 **Sec. 19.** RCW 35.33.145 and 1973 1st ex.s. c 195 s 21 are each
30 amended to read as follows:

31 Every city or town may create and maintain a contingency fund to
32 provide moneys with which to meet any municipal expense, the necessity
33 or extent of which could not have been foreseen or reasonably evaluated
34 at the time of adopting the annual budget, or from which to provide
35 moneys for those emergencies described in RCW 35.33.081 and 35.33.091.
36 Such fund may be supported by a budget appropriation from any tax or
37 other revenue source not restricted in use by law, or also may be
38 supported by a transfer from other unexpended or decreased funds made

1 available by ordinance as set forth in RCW 35.33.121: PROVIDED, That
2 the total amount accumulated in such fund at any time shall not exceed
3 the equivalent of (~~thirty-seven and one-half~~) forty-one cents per
4 thousand dollars of assessed valuation of property within the city or
5 town at such time. Any moneys in the contingency fund at the end of
6 the fiscal year shall not lapse except upon reappropriation by the
7 council to another fund in the adoption of a subsequent budget.

8 **Sec. 20.** RCW 35.34.250 and 1985 c 175 s 28 are each amended to
9 read as follows:

10 Every city or town may create and maintain a contingency fund to
11 provide moneys with which to meet any municipal expense, the necessity
12 or extent of which could not have been foreseen or reasonably evaluated
13 at the time of adopting the annual budget, or from which to provide
14 moneys for those emergencies described in RCW 35.34.140 and 35.34.150.
15 Such fund may be supported by a budget appropriation from any tax or
16 other revenue source not restricted in use by law, or also may be
17 supported by a transfer from other unexpended or decreased funds made
18 available by ordinance as set forth in RCW 35.34.200. However, the
19 total amount accumulated in such fund at any time shall not exceed the
20 equivalent of (~~thirty-seven and one-half~~) forty-one cents per
21 thousand dollars of assessed valuation of property within the city or
22 town at such time. Any moneys in the emergency fund at the end of the
23 fiscal biennium shall not lapse except upon reappropriation by the
24 council to another fund in the adoption of a subsequent budget.

25 **Sec. 21.** RCW 35.56.190 and 1973 1st ex.s. c 195 s 22 are each
26 amended to read as follows:

27 For the purpose of raising revenues to carry on any project under
28 this chapter including funds for the payment for the lands taken,
29 purchased, acquired or condemned and the expenses incident to the
30 acquiring thereof, or any other cost or expenses incurred by the city
31 under the provisions of this chapter but not including the cost of
32 actually filling the lands for which the local improvement district was
33 created, a city may levy an annual tax of not exceeding (~~seventy-~~
34 eighty-three) cents per thousand dollars of assessed valuation of
35 all property within the city. The city council or commission may
36 create a fund into which all moneys so derived from taxation and moneys
37 derived from rents and issues of the lands shall be paid and against

1 which special fund warrants may be drawn or negotiable bonds issued to
2 meet expenditures under this chapter.

3 **Sec. 22.** RCW 35.58.090 and 1973 1st ex.s. c 195 s 23 are each
4 amended to read as follows:

5 The election on the formation of the metropolitan municipal
6 corporation shall be conducted by the auditor of the central county in
7 accordance with the general election laws of the state and the results
8 thereof shall be canvassed by the county canvassing board of the
9 central county, which shall certify the result of the election to the
10 board of county commissioners of the central county, and shall cause a
11 certified copy of such canvass to be filed in the office of the
12 secretary of state. Notice of the election shall be published in one
13 or more newspapers of general circulation in each component county in
14 the manner provided in the general election laws. No person shall be
15 entitled to vote at such election unless he or she is a qualified voter
16 under the laws of the state in effect at the time of such election and
17 has resided within the metropolitan area for at least thirty days
18 preceding the date of the election. The ballot proposition shall be in
19 substantially the following form:

20 "FORMATION OF METROPOLITAN
21 MUNICIPAL CORPORATION

22 Shall a metropolitan municipal corporation be established for
23 the area described in a resolution of the board of
24 commissioners of county adopted on the day
25 of, 19. . ., to perform the metropolitan functions
26 of (here insert the title of each of the functions
27 to be authorized as set forth in the petition or initial
28 resolution).

29 YES 1
30 NO 1 "

31 If a majority of the persons voting on the proposition residing
32 within the central city shall vote in favor thereof and a majority of
33 the persons voting on the proposition residing in the metropolitan area
34 outside of the central city shall vote in favor thereof, the
35 metropolitan municipal corporation shall thereupon be established and
36 the board of commissioners of the central county shall adopt a

1 resolution setting a time and place for the first meeting of the
2 metropolitan council which shall be held not later than thirty days
3 after the date of such election. A copy of such resolution shall be
4 transmitted to the legislative body of each component city and county
5 and of each special district which shall be affected by the particular
6 metropolitan functions authorized.

7 At the same election there shall be submitted to the voters
8 residing within the metropolitan area, for their approval or rejection,
9 a proposition authorizing the metropolitan municipal corporation, if
10 formed, to levy at the earliest time permitted by law on all taxable
11 property located within the metropolitan municipal corporation a
12 general tax, for one year, of twenty-((five)) eight cents per thousand
13 dollars of assessed value in excess of any constitutional or statutory
14 limitation for authorized purposes of the metropolitan municipal
15 corporation. The proposition shall be expressed on the ballots in
16 substantially the following form:

17 "ONE YEAR TWENTY-((FIVE)) EIGHT CENTS
18 PER THOUSAND DOLLARS OF
19 ASSESSED VALUE LEVY

20 Shall the metropolitan municipal corporation, if formed, levy
21 a general tax of twenty-((five)) eight cents per thousand
22 dollars of assessed value for one year upon all the taxable
23 property within said corporation in excess of the
24 constitutional and/or statutory tax limits for authorized
25 purposes of the corporation?

26 YES 1
27 NO 1 "

28 Such proposition to be effective must be approved by a majority of at
29 least three-fifths of the persons voting on the proposition to levy
30 such tax in the manner set forth in Article VII, section 2(a) of the
31 Constitution of this state, as amended by Amendment 59 and as
32 thereafter amended.

33 **Sec. 23.** RCW 35.61.210 and 1990 c 234 s 3 are each amended to read
34 as follows:

35 The board of park commissioners may levy or cause to be levied a
36 general tax on all the property located in said park district each year

1 not to exceed fifty-five cents per thousand dollars of assessed value
2 of the property in such park district. In addition, the board of park
3 commissioners may levy or cause to be levied a general tax on all
4 property located in said park district each year not to exceed twenty-
5 (~~five~~) eight cents per thousand dollars of assessed valuation.
6 Although park districts are authorized to impose two separate regular
7 property tax levies, the levies shall be considered to be a single levy
8 for purposes of the one hundred six percent limitation provided for in
9 chapter 84.55 RCW.

10 The board is hereby authorized to levy a general tax in excess of
11 its regular property tax levy or levies when authorized so to do at a
12 special election conducted in accordance with and subject to all the
13 requirements of the Constitution and laws of the state now in force or
14 hereafter enacted governing the limitation of tax levies. The board is
15 hereby authorized to call a special election for the purpose of
16 submitting to the qualified voters of the park district a proposition
17 to levy a tax in excess of the (~~seventy-five~~) eighty-three cents per
18 thousand dollars of assessed value herein specifically authorized. The
19 manner of submitting any such proposition, of certifying the same, and
20 of giving or publishing notice thereof, shall be as provided by law for
21 the submission of propositions by cities or towns.

22 The board shall include in its general tax levy for each year a
23 sufficient sum to pay the interest on all outstanding bonds and may
24 include a sufficient amount to create a sinking fund for the redemption
25 of all outstanding bonds. The levy shall be certified to the proper
26 county officials for collection the same as other general taxes and
27 when collected, the general tax shall be placed in a separate fund in
28 the office of the county treasurer to be known as the "metropolitan
29 park district fund" and paid out on warrants.

30 **Sec. 24.** RCW 35A.31.070 and 1973 1st ex.s. c 195 s 27 are each
31 amended to read as follows:

32 The legislative body of the code city, after the drawing of
33 warrants against the accident fund, shall estimate the amount necessary
34 to pay the warrant with accrued interest thereon and may appropriate
35 and transfer money from the contingency fund sufficient therefor, or if
36 there is not sufficient money in the contingency fund the legislative
37 body shall levy a tax sufficient to pay all or such unpaid portion of
38 any judgment not exceeding (~~seventy-five~~) eighty-three cents per

1 thousand dollars of assessed value. If a single levy of (~~seventy-~~
2 ~~five~~) eighty-three cents per thousand dollars of assessed value is not
3 sufficient, and if other moneys are not available therefor, an annual
4 levy of (~~seventy-five~~) eighty-three cents per thousand dollars of
5 assessed value shall be made until the warrants and interest are fully
6 paid.

7 **Sec. 25.** RCW 35A.33.145 and 1973 1st ex.s. c 195 s 28 are each
8 amended to read as follows:

9 Every code city may create and maintain a contingency fund to
10 provide moneys with which to meet any municipal expense, the necessity
11 or extent of which could not have been foreseen or reasonably evaluated
12 at the time of adopting the annual budget, or from which to provide
13 moneys for those emergencies described in RCW 35A.33.080 and
14 35A.33.090. Such fund may be supported by a budget appropriation from
15 any tax or other revenue source not restricted in use by law, or also
16 may be supported by a transfer from other unexpended or decreased funds
17 made available by ordinance as set forth in RCW 35A.33.120: PROVIDED,
18 That the total amount accumulated in such fund at any time shall not
19 exceed the equivalent of (~~thirty-seven and one-half~~) forty-one cents
20 per thousand dollars of assessed valuation of property within the city
21 at such time. Any moneys in the contingency fund at the end of the
22 fiscal year shall not lapse except upon reappropriation by the council
23 to another fund in the adoption of a subsequent budget.

24 **Sec. 26.** RCW 35A.34.250 and 1985 c 175 s 57 are each amended to
25 read as follows:

26 Every city may create and maintain a contingency fund to provide
27 moneys with which to meet any municipal expense, the necessity or
28 extent of which could not have been foreseen or reasonably evaluated at
29 the time of adopting the annual budget, or from which to provide moneys
30 for those emergencies described in RCW 35A.34.140 and 35A.34.150. Such
31 fund may be supported by a budget appropriation from any tax or other
32 revenue source not restricted in use by law, or also may be supported
33 by a transfer from other unexpended or decreased funds made available
34 by ordinance as set forth in RCW 35A.34.200. However, the total amount
35 accumulated in such fund at any time shall not exceed the equivalent of
36 (~~thirty-seven and one-half~~) forty-one cents per thousand dollars of
37 assessed valuation of property within the city at such time. Any

1 moneys in the emergency fund at the end of the fiscal biennium shall
2 not lapse except upon reappropriation by the council to another fund in
3 the adoption of a subsequent budget.

4 **Sec. 27.** RCW 36.33.140 and 1973 1st ex.s. c 195 s 31 are each
5 amended to read as follows:

6 The amount of the levy in any year for the county lands assessment
7 fund shall not exceed the estimated amount needed over and above all
8 moneys on hand in the fund, to pay the aggregate amount of such
9 assessments falling due against the lands in the ensuing year; and in
10 no event shall the levy exceed (~~twelve and one-half~~) fourteen cents
11 per thousand dollars of assessed value upon all taxable property in the
12 county.

13 **Sec. 28.** RCW 36.40.090 and 1973 1st ex.s. c 195 s 33 are each
14 amended to read as follows:

15 The board of county commissioners shall then fix the amount of the
16 levies necessary to raise the amount of the estimated expenditures as
17 finally determined, less the total of the estimated revenues from
18 sources other than taxation, including such portion of any available
19 surplus as in the discretion of the board it shall be advisable to so
20 use, and such expenditures as are to be met from bond or warrant
21 issues: PROVIDED, That no county shall retain an unbudgeted cash
22 balance in the current expense fund in excess of a sum equal to the
23 proceeds of a one dollar and (~~twenty-five~~) thirty-eight cents per
24 thousand dollars of assessed value levy against the assessed valuation
25 of the county. All taxes shall be levied in specific sums and shall
26 not exceed the amount specified in the preliminary budget.

27 **Sec. 29.** RCW 36.54.080 and 1973 1st ex.s. c 195 s 36 are each
28 amended to read as follows:

29 The establishment of a ferry district is hereby authorized.
30 Written application for the formation of such a district signed by at
31 least twenty-five percent of the registered voters, who reside and own
32 real estate in the proposed district, shall be filed with the board of
33 county commissioners. The board shall immediately transmit the
34 application to the proper registrar of voters for the proposed district
35 who shall check the names, residence, and registration of the signers
36 with the records of his office and shall, as soon as possible, certify

1 to said board the number of qualified signers. If the requisite number
2 of signers is so certified, the board shall thereupon place the
3 proposition, "Shall a ferry district be established in the following
4 area to operate ferries between the following termini: (describing the
5 proposed district and ferry routes)?" upon the ballot for vote of the
6 people of the proposed district at the next election, general or
7 special. If sixty percent of the voters on such proposition vote in
8 favor of the proposition, the board shall, by resolution, declare the
9 district established. If the requisite number of qualified persons
10 have not signed the application, further signatures may be added and
11 certified until the requisite number have signed and the above
12 procedure shall be thereafter followed.

13 The area of such district shall be the area within any island or
14 group of islands outside incorporated cities and towns, or such portion
15 or portions thereof as specifically defined in the application.

16 When established, a ferry district shall be a municipality as
17 defined by the statutes of the state and entitled to all the powers
18 conferred by law and exercised by municipal corporations in this state.
19 A ferry district is hereby empowered to levy not more than one dollar
20 and (~~twenty-five~~) thirty-eight cents per thousand dollars of assessed
21 value against the assessed valuation of the property lying within the
22 district.

23 A ferry district shall have the right of eminent domain according
24 to the laws of the state.

25 A ferry district is exempt and excepted from the provisions of the
26 public service laws and is not subject to the control, rules and
27 regulations of the Washington utilities and transportation commission;
28 and it shall not be necessary for a ferry district to apply for or
29 obtain a certificate of public convenience and necessity.

30 A ferry district may operate any vessel over its authorized routes
31 upon any of the waters of the state that touch any of the area of the
32 district.

33 **Sec. 30.** RCW 36.62.090 and 1984 c 26 s 6 are each amended to read
34 as follows:

35 If the hospital is established, the county legislative authority,
36 at the time of levying general taxes, may levy a tax, not to exceed
37 fifty-five cents per thousand dollars of assessed value in any one
38 year, for the maintenance of the hospital.

1 **Sec. 31.** RCW 36.68.525 and 1984 c 131 s 9 are each amended to read
2 as follows:

3 A park and recreation service area may impose regular property tax
4 levies in an amount equal to (~~(fifteen)~~) seventeen cents or less per
5 thousand dollars of assessed value of property in the service area in
6 each year for six consecutive years when specifically authorized so to
7 do by a majority of at least three-fifths of the voters thereof
8 approving a proposition authorizing the levies submitted not more than
9 twelve months prior to the date on which the proposed initial levy is
10 to be made and not oftener than twice in such twelve month period,
11 either at a special election or at the regular election of the service
12 area, 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 votes cast in the service area at the last
15 preceding general election when the number of electors voting on the
16 proposition does not exceed forty percent of the total votes cast in
17 such taxing district in the last preceding general election; or by a
18 majority of at least three-fifths of the electors thereof voting on the
19 proposition if the number of electors voting on the proposition exceeds
20 forty per centum of the total votes cast in such taxing district in the
21 last preceding general election. A proposition authorizing such tax
22 levies shall not be submitted by a park and recreation district more
23 than twice in any twelve-month period. Ballot propositions shall
24 conform with RCW 29.30.111. If a park and recreation service area is
25 levying property taxes, which in combination with property taxes levied
26 by other taxing districts result in taxes in excess of the (~~(nine)~~)
27 ten-dollar and (~~(fifteen)~~) seven cents per thousand dollars of assessed
28 valuation limitation provided for in RCW 84.52.043, the park and
29 recreation service area property tax levy shall be reduced or
30 eliminated before the property tax levies of other taxing districts are
31 reduced.

32 **Sec. 32.** RCW 36.69.145 and 1984 c 131 s 6 are each amended to read
33 as follows:

34 (1) A park and recreation district may impose regular property tax
35 levies in an amount equal to (~~(fifteen)~~) seventeen cents or less per
36 thousand dollars of assessed value of property in the district in each
37 year for five consecutive years when specifically authorized so to do
38 by a majority of at least three-fifths of the voters thereof approving

1 a proposition authorizing the levies submitted at a special election or
2 at the regular election of the district, at which election the number
3 of persons voting "yes" on the proposition shall constitute three-
4 fifths of a number equal to forty per centum of the total votes cast in
5 such district at the last preceding general election when the number of
6 electors voting on the proposition does not exceed forty per centum of
7 the total votes cast in such taxing district in the last preceding
8 general election; or by a majority of at least three-fifths of the
9 electors thereof voting on the proposition if the number of electors
10 voting on the proposition exceeds forty per centum of the total votes
11 cast in such taxing district in the last preceding general election.
12 A proposition authorizing the tax levies shall not be submitted by a
13 park and recreation district more than twice in any twelve-month
14 period. Ballot propositions shall conform with RCW 29.30.111. In the
15 event a park and recreation district is levying property taxes, which
16 in combination with property taxes levied by other taxing districts
17 subject to the one percent limitation provided for in Article 7,
18 section 2, of our state Constitution result in taxes in excess of the
19 limitation provided for in RCW 84.52.043, the park and recreation
20 district property tax levy shall be reduced or eliminated before the
21 property tax levies of other taxing districts are reduced.

22 (2) The limitation in RCW 84.55.010 shall not apply to the first
23 levy imposed under this section following the approval of the levies by
24 the voters under subsection (1) of this section.

25 **Sec. 33.** RCW 36.82.040 and 1973 1st ex.s. c 195 s 41 are each
26 amended to read as follows:

27 For the purpose of raising revenue for establishing, laying out,
28 constructing, altering, repairing, improving, and maintaining county
29 roads, bridges, and wharves necessary for vehicle ferriage and for
30 other proper county purposes, the board shall annually at the time of
31 making the levy for general purposes make a uniform tax levy throughout
32 the county, or any road district thereof, of not to exceed two dollars
33 and (~~twenty-five~~) forty-eight cents per thousand dollars of assessed
34 value of the last assessed valuation of the taxable property in the
35 county, or road district thereof, unless other law of the state
36 requires a lower maximum levy, in which event such lower maximum levy
37 shall control. All funds accruing from such levy shall be credited to
38 and deposited in the county road fund except that revenue diverted

1 under RCW 36.33.220 shall be placed in a separate and identifiable
2 account within the county current expense fund.

3 **Sec. 34.** RCW 41.16.060 and 1987 c 319 s 2 are each amended to read
4 as follows:

5 It shall be the duty of the legislative authority of each
6 municipality, each year as a part of its annual tax levy, to levy and
7 place in the fund a tax of twenty-~~((two and one-half))~~ five cents per
8 thousand dollars of assessed value against all the taxable property of
9 such municipality: PROVIDED, That if a report by a qualified actuary
10 on the condition of the fund establishes that the whole or any part of
11 said dollar rate is not necessary to maintain the actuarial soundness
12 of the fund, the levy of said twenty-~~((two and one-half))~~ five cents
13 per thousand dollars of assessed value may be omitted, or the whole or
14 any part of said dollar rate may be levied and used for any other
15 municipal purpose.

16 It shall be the duty of the legislative authority of each
17 municipality, each year as a part of its annual tax levy and in
18 addition to the city levy limit set forth in RCW 84.52.043, to levy and
19 place in the fund an additional tax of twenty-~~((two and one-half))~~ five
20 cents per thousand dollars of assessed value against all taxable
21 property of such municipality: PROVIDED, That if a report by a
22 qualified actuary establishes that all or any part of the additional
23 twenty-~~((two and one-half))~~ five cents per thousand dollars of assessed
24 value levy is unnecessary to meet the estimated demands on the fund
25 under this chapter for the ensuing budget year, the levy of said
26 additional twenty-~~((two and one-half))~~ five cents per thousand dollars
27 of assessed value may be omitted, or the whole or any part of such
28 dollar rate may be levied and used for any other municipal purpose:
29 PROVIDED FURTHER, That cities that have annexed to library districts
30 according to RCW 27.12.360 through 27.12.395 and/or fire protection
31 districts according to RCW 52.04.061 through 52.04.081 shall not levy
32 this additional tax to the extent that it causes the combined levies to
33 exceed the statutory or constitutional limits.

34 The amount of a levy under this section allocated to the pension
35 fund may be reduced in the same proportion as the regular property tax
36 levy of the municipality is reduced by chapter 84.55 RCW.

1 **Sec. 35.** RCW 45.72.050 and 1973 1st ex.s. c 195 s 45 are each
2 amended to read as follows:

3 There shall be levied annually at the same time the levy for
4 general county taxes is made, and by the officers levying the said
5 county tax, a tax of not more than one dollar and (~~twenty-five~~)
6 thirty-eight cents per thousand dollars of assessed value on all
7 taxable property within the territorial limits of every such road
8 district as the same existed at the time of the adoption of such
9 township organization for the payment of and until the full amount of
10 all indebtedness, together with all accrued and accruing interest
11 thereon, existing against any such road district, shall have been paid
12 in full.

13 **Sec. 36.** RCW 52.04.011 and 1989 c 63 s 8 are each amended to read
14 as follows:

15 (1) A territory contiguous to a fire protection district and not
16 within the boundaries of a city, town, or other fire protection
17 district may be annexed to the fire protection district by petition of
18 fifteen percent of the qualified registered electors residing within
19 the territory proposed to be annexed. Such contiguous territory may be
20 located in a county or counties other than the county or counties
21 within which the fire protection district is located. The petition
22 shall be filed with the fire commissioners of the fire protection
23 district and if the fire commissioners concur in the petition they
24 shall file the petition with the county auditor of the county within
25 which the territory is located. If this territory is located in more
26 than one county, the original petition shall be filed with the auditor
27 of the county within which the largest portion of the territory is
28 located, who shall be designated as the lead auditor, and a copy shall
29 be filed with the auditor of each other county within which such
30 territory is located. Within thirty days after the date of the filing
31 of the petition the auditor shall examine the signatures on the
32 petition and certify to the sufficiency or insufficiency of the
33 signatures. If this territory is located in more than one county, the
34 auditor of each other county who receives a copy of the petition shall
35 examine the signatures and certify to the lead auditor the number of
36 valid signatures and the number of registered voters residing in that
37 portion of the territory that is located within the county. The lead

1 auditor shall certify the sufficiency or insufficiency of the
2 signatures.

3 After the county auditor has certified the sufficiency of the
4 petition, the county legislative authority or authorities, or the
5 boundary review board or boards, of the county or counties in which
6 such territory is located shall consider the proposal under the same
7 basis that a proposed incorporation of a fire protection district is
8 considered, with the same authority to act on the proposal as in a
9 proposed incorporation, as provided under chapter 52.02 RCW. If the
10 proposed annexation is approved by the county legislative authority or
11 boundary review board, the board of fire commissioners shall adopt a
12 resolution requesting the county auditor to call a special election, as
13 specified under RCW 29.13.020, at which the ballot proposition is to be
14 submitted. No annexation shall occur when the territory proposed to be
15 annexed is located in more than one county unless the county
16 legislative authority or boundary review board of each county approves
17 the proposed annexation.

18 (2) The county legislative authority or authorities of the county
19 or counties within which such territory is located have the authority
20 and duty to determine on an equitable basis, the amount of any
21 obligation which the territory to be annexed to the district shall
22 assume to place the property owners of the existing district on a fair
23 and equitable relationship with the property owners of the territory to
24 be annexed as a result of the benefits of annexing to a district
25 previously supported by the property owners of the existing district.
26 If a boundary review board has had its jurisdiction invoked on the
27 proposal and approves the proposal, the county legislative authority of
28 the county within which such territory is located may exercise the
29 authority granted in this subsection and require such an assumption of
30 indebtedness. This obligation may be paid to the district in yearly
31 benefit charge installments to be fixed by the county legislative
32 authority. This benefit charge shall be collected with the annual tax
33 levies against the property in the annexed territory until fully paid.
34 The amount of the obligation and the plan of payment established by the
35 county legislative authority shall be described in general terms in the
36 notice of election for annexation and shall be described in the ballot
37 proposition on the proposed annexation that is presented to the voters
38 for their approval or rejection. Such benefit charge shall be limited
39 to an amount not to exceed a total of fifty-five cents per thousand

1 dollars of assessed valuation: PROVIDED, HOWEVER, That the special
2 election on the proposed annexation shall be held only within the
3 boundaries of the territory proposed to be annexed to the fire
4 protection district.

5 (3) On the entry of the order of the county legislative authority
6 incorporating the territory into the existing fire protection district,
7 the territory shall become subject to the indebtedness, bonded or
8 otherwise, of the existing district. If the petition is signed by
9 sixty percent of the qualified registered electors residing within the
10 territory proposed to be annexed, and if the board of fire
11 commissioners concur, an election in the territory and a hearing on the
12 petition shall be dispensed with and the county legislative authority
13 shall enter its order incorporating the territory into the existing
14 fire protection district.

15 **Sec. 37.** RCW 52.04.081 and 1984 c 230 s 17 are each amended to
16 read as follows:

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

26 **Sec. 38.** RCW 52.12.031 and 1986 c 311 s 1 are each amended to read
27 as follows:

28 Any fire protection district organized under this title may:

29 (1) Lease, acquire, own, maintain, operate, and provide fire and
30 emergency medical apparatus and all other necessary or proper
31 facilities, machinery, and equipment for the prevention and suppression
32 of fires, the providing of emergency medical services and the
33 protection of life and property;

34 (2) Lease, acquire, own, maintain, and operate real property,
35 improvements, and fixtures for housing, repairing, and maintaining the
36 apparatus, facilities, machinery, and equipment described in subsection
37 (1) of this section;

1 (3) Contract with any governmental entity or private person or
2 entity to consolidate, provide, or cooperate for fire prevention
3 protection, fire suppression, and emergency medical purposes. In so
4 contracting, the district or governmental entity is deemed for all
5 purposes to be acting within its governmental capacity. This
6 contracting authority includes the furnishing of fire prevention, fire
7 suppression, emergency medical services, facilities, and equipment to
8 or by the district, governmental entity, or private person or entity;

9 (4) Encourage uniformity and coordination of fire protection
10 district operations. The fire commissioners of fire protection
11 districts may form an association to secure information of value in
12 suppressing and preventing fires and other district purposes, to hold
13 and attend meetings, and to promote more economical and efficient
14 operation of the associated fire protection districts. The
15 commissioners of fire protection districts in the association shall
16 adopt articles of association or articles of incorporation for a
17 nonprofit corporation, select a chairman, secretary, and other officers
18 as they may determine, and may employ and discharge agents and
19 employees as the officers deem convenient to carry out the purposes of
20 the association. The expenses of the association may be paid from
21 funds paid into the association by fire protection districts:
22 PROVIDED, That the aggregate contributions made to the association by
23 a district in a calendar year shall not exceed (~~two and one-half~~)
24 three cents per thousand dollars of assessed valuation;

25 (5) Enter into contracts to provide group life insurance for the
26 benefit of the personnel of the fire districts;

27 (6) Perform building and property inspections that the district
28 deems necessary to provide fire prevention services and pre-fire
29 planning within the district and any area that the district serves by
30 contract in accordance with RCW 19.27.110: PROVIDED, That codes used
31 by the district for building and property inspections shall be limited
32 to the applicable codes adopted by the state, county, city, or town
33 that has jurisdiction over the area in which the property is located.
34 A copy of inspection reports prepared by the district shall be
35 furnished by the district to the appropriate state, county, city, or
36 town that has jurisdiction over the area in which the property is
37 located: PROVIDED, That nothing in this subsection shall be construed
38 to grant code enforcement authority to a district. This subsection

1 shall not be construed as imposing liability on any governmental
2 jurisdiction;

3 (7) Determine the origin and cause of fires occurring within the
4 district and any area the district serves by contract. In exercising
5 the authority conferred by this subsection, the fire protection
6 district and its authorized representatives shall comply with the
7 provisions of RCW 48.48.060;

8 (8) Perform acts consistent with this title and not otherwise
9 prohibited by law.

10 **Sec. 39.** RCW 52.16.130 and 1989 c 63 s 27 are each amended to read
11 as follows:

12 To carry out the purposes for which fire protection districts are
13 created, the board of fire commissioners of a district may levy each
14 year, in addition to the levy or levies provided in RCW 52.16.080 for
15 the payment of the principal and interest of any outstanding general
16 obligation bonds, an ad valorem tax on all taxable property located in
17 the district not to exceed fifty-five cents per thousand dollars of
18 assessed value: PROVIDED, That in no case may the total general levy
19 for all purposes, except the levy for the retirement of general
20 obligation bonds, exceed one dollar and ten cents per thousand dollars
21 of assessed value. Levies in excess of one dollar and ten cents per
22 thousand dollars of assessed value or in excess of the aggregate dollar
23 rate limitations or both may be made for any district purpose when so
24 authorized at a special election under RCW 84.52.052. Any such tax
25 when levied shall be certified to the proper county officials for the
26 collection of the tax as for other general taxes. The taxes when
27 collected shall be placed in the appropriate district fund or funds as
28 provided by law, and shall be paid out on warrants of the auditor of
29 the county in which all, or the largest portion of, the district is
30 located, upon authorization of the board of fire commissioners of the
31 district.

32 **Sec. 40.** RCW 52.16.140 and 1984 c 230 s 45 are each amended to
33 read as follows:

34 Notwithstanding the limitation of dollar rates contained in RCW
35 52.16.130, the board of fire commissioners of any district may levy, in
36 addition to any levy for the payment of the principal and interest of
37 outstanding general obligation bonds, an ad valorem tax on all property

1 located in the district of not to exceed fifty-five cents per thousand
2 dollars of assessed value and which will not cause the combined levies
3 to exceed the constitutional or statutory limitations, and the
4 additional levy, or any portion of the levy, may also be made when
5 dollar rates of other taxing units are released by agreement with the
6 other taxing units from their authorized levies.

7 **Sec. 41.** RCW 52.16.160 and 1985 c 112 s 1 are each amended to read
8 as follows:

9 Notwithstanding the limitation of dollar rates contained in RCW
10 52.16.130, and in addition to any levy for the payment of the principal
11 and interest of any outstanding general obligation bonds and in
12 addition to any levy authorized by RCW 52.16.130, 52.16.140 or any
13 other statute, if in any county where a township has never been formed
14 or where there are one or more townships in existence making annual tax
15 levies and such township or townships are disorganized as a result of
16 a county-wide disorganization procedure prescribed by statute and is no
17 longer making any tax levy, or any township or townships for any other
18 reason no longer makes any tax levy, the board of fire commissioners of
19 any fire protection district within such county, which fire protection
20 district has at least one full time, paid employee, is hereby
21 authorized to levy each year an ad valorem tax on all taxable property
22 within such district of not to exceed fifty-five cents per thousand
23 dollars of assessed value, which levy may be made only if it will not
24 affect dollar rates which other taxing districts may lawfully claim nor
25 cause the combined levies to exceed the constitutional and/or statutory
26 limitations.

27 **Sec. 42.** RCW 53.36.020 and 1973 1st ex.s. c 195 s 56 are each
28 amended to read as follows:

29 A district may raise revenue by levy of an annual tax not to exceed
30 (~~forty-five~~) fifty cents per thousand dollars of assessed value
31 against the assessed valuation of the taxable property in such port
32 district for general port purposes, including the establishment of a
33 capital improvement fund for future capital improvements, except that
34 any levy for the payment of the principal and interest of the general
35 bonded indebtedness of the port district shall be in excess of any levy
36 made by the port district under the (~~forty-five~~) fifty cents per
37 thousand dollars of assessed value limitation. The levy shall be made

1 and taxes collected in the manner provided for the levy and collection
2 of taxes in school districts of the first class.

3 **Sec. 43.** RCW 53.36.070 and 1983 c 3 s 162 are each amended to read
4 as follows:

5 Any port district organized under the laws of this state shall, in
6 addition to the powers otherwise provided by law, have the power to
7 raise revenue by the levy and collection of an annual tax on all
8 taxable property within such port district of not to exceed (~~forty-~~
9 ~~five~~) fifty cents per thousand dollars of assessed value against the
10 assessed valuation of the taxable property in such port district, for
11 dredging, canal construction, or land leveling or filling purposes, the
12 proceeds of any such levy to be used exclusively for such dredging,
13 canal construction, or land leveling and filling purposes: PROVIDED,
14 That no such levy for dredging, canal construction, or land leveling or
15 filling purposes under the provisions of RCW 53.36.070 and 53.36.080
16 shall be made unless and until the question of authorizing the making
17 of such additional levy shall have been submitted to a vote of the
18 electors of the district in the manner provided by law for the
19 submission of the question of making additional levies in school
20 districts of the first class at an election held under the provisions
21 of RCW 29.13.020 and shall have been authorized by a majority of the
22 electors voting thereon.

23 **Sec. 44.** RCW 53.36.100 and 1982 1st ex.s. c 3 s 1 are each amended
24 to read as follows:

25 A port district having adopted a comprehensive scheme of harbor
26 improvements and industrial developments may thereafter raise revenue,
27 for twelve years only, in addition to all other revenues now authorized
28 by law, by an annual levy not to exceed (~~forty-five~~) fifty cents per
29 thousand dollars of assessed value against the assessed valuation of
30 the taxable property in such port district. Said levy shall be used
31 exclusively for the exercise of the powers granted to port districts
32 under chapter 53.25 RCW except as provided in RCW 53.36.110. The levy
33 of such taxes is herein authorized notwithstanding the provisions of
34 RCW 84.52.050 and 84.52.043. The revenues derived from levies made
35 under RCW 53.36.100 and 53.36.110 not expended in the year in which the
36 levies are made may be paid into a fund for future use in carrying out
37 the powers granted under chapter 53.25 RCW, which fund may be

1 accumulated and carried over from year to year, with the right to
2 continue to levy the taxes provided for in RCW 53.36.100 and 53.36.110
3 for the purposes herein authorized.

4 If a port district intends to levy a tax under this section for one
5 or more years after the first six years authorized in this section, the
6 port commission shall publish notice of this intention, in one or more
7 newspapers of general circulation within the district, by June 1 of the
8 year in which the first levy of the seventh through twelfth year period
9 is to be made. If within ninety days of the date of publication a
10 petition is filed with the county auditor containing the signatures of
11 eight percent of the number of voters registered and voting in the port
12 district for the office of the governor at the last preceding
13 gubernatorial election, the county auditor shall canvass the signatures
14 in the same manner as prescribed in RCW 29.79.200 and certify their
15 sufficiency to the port commission within two weeks. The proposition
16 to make these levies in the seventh through twelfth year period shall
17 be submitted to the voters of the port district at a special election,
18 called for this purpose, no later than the date on which a primary
19 election would be held under RCW 29.13.070. The levies may be made in
20 the seventh through twelfth year period only if approved by a majority
21 of the voters of the port district voting on the proposition.

22 **Sec. 45.** RCW 53.47.040 and 1973 1st ex.s. c 195 s 59 are each
23 amended to read as follows:

24 The superior court, upon the filing of such petition, shall set
25 such petition for hearing not less than one hundred twenty days and not
26 more than one hundred eighty days after the date of filing said
27 petition. Further, the court shall order the clerk of said court to
28 give notice of the time and place fixed for the hearing by publication
29 of notice in a newspaper of general circulation within such district,
30 such publication to be once each week for three consecutive weeks, the
31 date of first publication to be not less than thirty nor more than
32 seventy days prior to the date fixed for the hearing upon such
33 petition. Said notice shall further provide that all creditors of said
34 district, including holders of revenue or general obligation bonds
35 issued by said district, if any, shall present their claims to the
36 clerk of said court within ninety days from the date of first
37 publication of said notice, and that upon failure to do so all such
38 claims will be forever barred. The clerk shall also mail a copy by

1 ordinary mail of such notice to all creditors of said district,
2 including holders of revenue or general obligation bonds issued by said
3 district, if any, such mailing to be mailed not later than thirty days
4 after the hearing date has been set. No other or further notices shall
5 be required at any stage of the proceedings for dissolution of an
6 inactive port district pursuant to this chapter.

7 The clerk, ten days prior to the date set for the hearing, shall
8 deliver to the court the following:

9 (1) A list of the liabilities of the port district in detail with
10 the names and addresses of creditors as then known; and

11 (2) A list of the assets of the port district in detail as then
12 known.

13 The court upon hearing the petition shall fix and determine all
14 such claims subject to proof being properly filed as provided in this
15 section; shall fix and determine the financial condition of the
16 district as to its assets and liabilities, and if it finds the port
17 district to be inactive in respect of any standard of inactivity set
18 forth by this chapter, shall order the port district to be dissolved
19 upon the following terms and conditions:

20 (1) If there be no outstanding debts, or if the debts be less than
21 the existing assets, the court shall appoint the auditor of the county
22 in which the port district is located to be trustee of the port's
23 assets and shall empower such person to wind up and liquidate the
24 affairs of such district in such manner as the court shall provide and
25 to file his accounting with the court within ninety days from the date
26 of his appointment. Upon the filing of such account, the court shall
27 fix a date for hearing upon the same and upon approval thereof, if such
28 accounting be the final accounting, shall enter its order approving the
29 same and declaring the port district dissolved.

30 At the request of the trustee the county sheriff may sell, at
31 public auction, all real and personal property of the port district.
32 The county sheriff shall cause a notice of such sale fixing the time
33 and place thereof which shall be at a suitable place, which will be
34 noted in the advertisement for sale. Such notice shall contain a
35 description of the property to be sold and shall be signed by the
36 sheriff or his deputy. Such notice shall be published at least once in
37 an official newspaper in said county at least ten days prior to the
38 date fixed for said sale. The sheriff or his deputy shall conduct said
39 sale and sell the property described in the notice at public auction to

1 the highest and best bidder for cash, and upon payment of the amount of
2 such bid shall deliver the said property to such bidder. The moneys
3 arising from such sale shall be turned over to the county auditor
4 acting as trustee: PROVIDED, HOWEVER, That the sheriff shall first
5 deduct the costs and expenses of the sale from the moneys and shall
6 apply such moneys to pay said costs and expenses.

7 The court order shall provide that the assets remaining in the
8 hands of the trustee shall be transferred to any school district,
9 districts, or portions of districts, lying within the dissolved port
10 district boundaries. The transfer of assets shall be prorated to the
11 districts based on the assessed valuation of said districts.

12 (2) If the debts exceed the assets of the port district, then the
13 court shall appoint the auditor of the county in which a port district
14 is located to be trustee of the port's assets for the purpose of
15 conserving the same and of paying liability of the port district as
16 funds become available therefor. The trustee shall be empowered to
17 generally manage, wind up, and liquidate the affairs of such district
18 in such manner as the court shall provide and to file his accounting
19 with the court within ninety days from the date of his appointment and
20 as often thereafter as the court shall provide. The board of county
21 commissioners, acting as pro tempore port district commissioners under
22 the authority of RCW 53.36.020 shall levy an annual tax not exceeding
23 (~~forty-five~~) fifty cents per thousand dollars of assessed value or
24 such lesser amount as may previously have been voted by the taxpayers
25 within said district, together with an amount deemed necessary for
26 payment of the costs and expenses attendant upon the dissolution of
27 said district, upon all the taxable property within said district, the
28 amount of such levy to be determined from time to time by the court.
29 When, as shown by the final accounting of the trustee, all of the
30 indebtedness of the district shall have been satisfied, the cost and
31 expense of the proceeding paid or provided for, and the affairs of the
32 district wound up, the court shall declare the district dissolved:
33 PROVIDED, That if the indebtedness be composed in whole or in part of
34 bonded debt for which a regular program of retirement has been
35 provided, then the board of county commissioners shall be directed by
36 the court to continue to make such annual levies as are required for
37 the purpose of debt service upon said bonded debt.

1 **Sec. 46.** RCW 54.16.080 and 1981 c 156 s 18 are each amended to
2 read as follows:

3 A district may raise revenue by the levy of an annual tax on all
4 taxable property within the district, not exceeding (~~forty-five~~)
5 fifty cents per thousand dollars of assessed value in any one year,
6 exclusive of interest and redemption for general obligation bonds. The
7 commission shall prepare a proposed budget of the contemplated
8 financial transactions for the ensuing year and file it in its records,
9 on or before the first Monday in September. Notice of the filing of
10 the proposed budget and the date and place of hearing thereon shall be
11 published for at least two consecutive weeks in a newspaper printed and
12 of general circulation in the county. On the first Monday in October,
13 the commission shall hold a public hearing on the proposed budget at
14 which any taxpayer may appear and be heard against the whole or any
15 part thereof. Upon the conclusion of the hearing, the commission
16 shall, by resolution, adopt the budget as finally determined, and fix
17 the final amount of expenditures for the ensuing year. Taxes levied by
18 the commission shall be certified to and collected by the proper
19 officer of the county in which the district is located in the same
20 manner as provided for the certification and collection of port
21 district taxes. The commission may, prior to the receipt of taxes
22 raised by levy, borrow money or issue warrants of the district in
23 anticipation of the revenue to be derived from the levy or taxes for
24 district purposes, and the warrants shall be redeemed from the first
25 money available from such taxes. The warrants shall not exceed the
26 anticipated revenue of one year, and shall bear interest at a rate
27 determined by the commission.

28 **Sec. 47.** RCW 56.04.030 and 1990 c 259 s 21 are each amended to
29 read as follows:

30 For the purpose of formation or reorganization of sewer districts,
31 a petition shall be presented to the county legislative authority of
32 the county in which the proposed sewer district is located, which
33 petition shall set forth the object for the creation or reorganization
34 of the district, shall designate the boundaries thereof and set forth
35 the further fact that the establishment or reorganization of the
36 district will be conducive to the public health, convenience and
37 welfare and will be of benefit to the property included therein. The
38 petition shall specify the proposed property tax levy assessment, if

1 any, which shall not exceed one dollar and (~~twenty-five~~) thirty-eight
2 cents per thousand dollars of assessed value, for general preliminary
3 expenses of the district. The petition shall be signed by at least ten
4 percent of the registered voters residing within the district described
5 in the petition who voted in the last general municipal election:
6 PROVIDED, If in the opinion of the county health officer the existing
7 sewerage disposal facilities are inadequate in the district to be
8 created only, and it is for the public welfare, then the county
9 legislative authority of the county may declare a sewerage disposal
10 district a necessity, and the district shall be organized under the
11 provisions of this title, and all amendments thereto. The petition or
12 resolution shall be filed with the county auditor, who shall, within
13 ten days examine the signatures thereof and certify to the sufficiency
14 or insufficiency. For such purpose the county auditor shall have
15 access to all registration books in the possession of the officers of
16 any political subdivision in such proposed district. No person having
17 signed such a petition shall be allowed to withdraw his or her name
18 therefrom after the filing of the same with the county auditor. If the
19 petition shall be found to contain a sufficient number of signatures,
20 the county auditor shall transmit the same, together with his
21 certificate of sufficiency attached thereto to the county legislative
22 authority. If the petition or resolution is certified to contain a
23 sufficient number of signatures, or if in the opinion of the county
24 health officer the existing sewerage disposal facilities are a menace
25 to the health and convenience of the public, the county legislative
26 authority may, by resolution, and not otherwise, declare a sewerage
27 district a necessity, then at a regular or special meeting of the
28 county legislative authority of such county, the county legislative
29 authority shall cause to be published for at least once a week for two
30 successive weeks in some newspaper of general circulation in the
31 county, giving notice that such a petition has been presented, stating
32 the time of the meeting at which the same shall be presented, and
33 setting forth the boundaries of the proposed district.

34 **Sec. 48.** RCW 56.04.050 and 1990 c 259 s 22 are each amended to
35 read as follows:

36 Upon entry of the findings of the final hearing on the petition, if
37 the commissioners find the proposed sewer system will be conducive to
38 the public health, welfare, and convenience and be of special benefit

1 to the land within the boundaries of the proposed or reorganized
2 district, they shall call a special election by presenting a resolution
3 to the county auditor at least forty-five days prior to the proposed
4 election date. A special election will be held on a date decided by
5 the commissioners in accordance with RCW 29.13.010 and 29.13.020. The
6 commissioners shall cause to be published a notice of such election at
7 least once a week for four successive weeks in a newspaper of general
8 circulation in the county, setting forth the hours during which the
9 polls will be open, the boundaries of the proposed or reorganized
10 district as finally adopted, and the object of the election, and the
11 notice shall also be posted for ten days in ten public places in the
12 proposed or reorganized district. The proposition shall be expressed
13 on the ballots in the following terms:

14 Sewer District YES 1
15 Sewer District NO 1

16 or in the reorganization of a district, the proposition shall be
17 expressed on the ballot in the following terms:

18 Sewer District Reorganization YES 1
19 Sewer District Reorganization NO 1

20 giving in each instance the name of the district as decided by the
21 board.

22 At the same election the county legislative authority shall submit
23 a proposition to the voters, for their approval or rejection,
24 authorizing the sewer district, if formed, to levy at the earliest time
25 permitted by law on all property located in the district a general tax
26 for one year, in excess of the tax limitations provided by law, in the
27 amount specified in the petition to create the district, not to exceed
28 one dollar and (~~twenty-five~~) thirty-eight cents per thousand dollars
29 of assessed value, for general preliminary expenses of the district,
30 the proposition to be expressed on the ballots in the following terms:

31 One year dollars and cents per
32 thousand dollars of assessed value tax YES 1
33 One year dollars and cents per
34 thousand dollars of assessed value tax NO 1

35 Such proposition to be effective must be approved by a majority of at
36 least three-fifths of the registered voters thereof voting on the

1 proposition in the manner set forth in Article VII, section 2(a) of the
2 Constitution of this state, as amended by Amendment 59 and as
3 thereafter amended.

4 **Sec. 49.** RCW 56.08.110 and 1973 1st ex.s. c 195 s 62 are each
5 amended to read as follows:

6 To improve the organization and operation of sewer districts, the
7 commissioners of two or more such districts may form an association
8 thereof, for the purpose of securing and disseminating information of
9 value to the members of the association and for the purpose of
10 promoting the more economical and efficient operation of the
11 comprehensive plans of sewer systems in their respective districts.
12 The commissioners of sewer districts so associated shall adopt articles
13 of association, select such officers as they may determine, and employ
14 and discharge such agents and employees as shall be deemed convenient
15 to carry out the purposes of the association. Sewer district
16 commissioners and their employees are authorized to attend meetings of
17 the association. The expense of the association may be paid from the
18 maintenance or general funds of the associated districts in such manner
19 as shall be provided in the articles of association: PROVIDED, That
20 the aggregate contributions made to the association by the district in
21 any calendar year shall not exceed the amount which would be raised by
22 a levy of (~~two and one-half~~) three cents per thousand dollars of
23 assessed value against the taxable property of the district. The
24 financial records of such association shall be subject to audit by the
25 Washington state division of municipal corporations of the state
26 auditor.

27 **Sec. 50.** RCW 57.04.030 and 1990 c 259 s 27 are each amended to
28 read as follows:

29 For the purpose of formation of water districts, a petition shall
30 be presented to the county legislative authority of each county in
31 which the proposed water district is located, which petition shall set
32 forth the object for the creation of the district, shall designate the
33 boundaries thereof and set forth the further fact that establishment of
34 the district will be conducive to the public health, convenience and
35 welfare and will be of benefit to the property included in the
36 district. The petition shall specify the proposed property tax levy
37 assessment, if any, which shall not exceed one dollar and (~~twenty-~~

1 five)) thirty-eight cents per thousand dollars of assessed value, for
2 general preliminary expenses of the district. The petition shall be
3 signed by at least ten percent of the registered voters who voted in
4 the last general municipal election, who shall be qualified electors on
5 the date of filing the petition, residing within the district described
6 in the petition. The petition shall be filed with the county auditor
7 of each county in which the proposed district is located, who shall,
8 within ten days examine and verify the signatures of the signers
9 residing in the county; and for such purpose the county election
10 official shall have access to all registration books in the possession
11 of the officers of any incorporated city or town in such proposed
12 district. No person having signed such a petition shall be allowed to
13 withdraw his name from the petition after the filing of the petition
14 with the county election officer. The petition shall be transmitted to
15 the election officer of the county in which the largest land area of
16 the district is located who shall certify to the sufficiency or
17 insufficiency of the number of signatures. If the petition shall be
18 found to contain a sufficient number of signatures, the county election
19 officer shall then transmit the same, together with a certificate of
20 sufficiency attached thereto to the county legislative authority of
21 each county in which the proposed district is located. Following
22 receipt of a petition certified to contain a sufficient number of
23 signatures, at a regular or special meeting the county legislative
24 authority shall cause to be published once a week for at least two
25 weeks in one or more newspapers of general circulation in the proposed
26 district, a notice that such a petition has been presented, stating the
27 time of the meeting at which the petition shall be considered, and
28 setting forth the boundaries of the proposed district. When such a
29 petition is presented for hearing, each county legislative authority
30 shall hear the petition or may adjourn the hearing from time to time
31 not exceeding one month in all. Any person, firm, or corporation may
32 appear before the county legislative authority and make objections to
33 the establishment of the district or the proposed boundary lines
34 thereof. Upon a final hearing each county legislative authority shall
35 make such changes in the proposed boundary lines within the county as
36 it deems to be proper and shall establish and define the boundaries and
37 shall find whether the proposed water district will be conducive to the
38 public health, welfare and convenience and be of special benefit to the
39 land included within the boundaries of the proposed district. No lands

1 which will not, in the judgment of the county legislative authority, be
2 benefited by inclusion therein, shall be included within the boundaries
3 of the district. No change shall be made by the county legislative
4 authority in the boundary lines to include any territory outside of the
5 boundaries described in the petition, except that the boundaries of any
6 proposed district may be extended by the county legislative authority
7 to include other lands in the county upon a petition signed by the
8 owners of all of the land within the proposed extension.

9 **Sec. 51.** RCW 57.04.050 and 1990 c 259 s 28 are each amended to
10 read as follows:

11 Upon entry of the findings of the final hearing on the petition if
12 one or more county legislative authorities find that the proposed
13 district will be conducive to the public health, welfare, and
14 convenience and be of special benefit to the land therein, they shall
15 call a special election by presenting a resolution to the county
16 auditor at least forty-five days prior to the proposed election date.
17 A special election will be held on a date decided by the commissioners
18 in accordance with RCW 29.13.010 and 29.13.020. The commissioners
19 shall cause to be published a notice of the election for four
20 successive weeks in a newspaper of general circulation in the proposed
21 district, which notice shall state the hours during which the polls
22 will be open, the boundaries of the district as finally adopted and the
23 object of the election, and the notice shall also be posted for ten
24 days in ten public places in the proposed district. In submitting the
25 proposition to the voters, it shall be expressed on the ballots in the
26 following terms:

27	Water District	YES	1
28	Water District	NO	1

29 giving the name of the district as provided in the petition.

30 At the same election a proposition shall be submitted to the
31 voters, for their approval or rejection, authorizing the water
32 district, if formed, to levy at the earliest time permitted by law on
33 all property located in the district a general tax for one year, in
34 excess of the limitations provided by law, in the amount specified in
35 the petition to create the district, not to exceed one dollar and
36 (~~twenty-five~~) thirty-eight cents per thousand dollars of assessed

1 value, for general preliminary expenses of the district, the
2 proposition to be expressed on the ballots in the following terms:

- 3 One year dollars and cents per
4 thousand dollars of assessed value tax YES 1
- 5 One year dollars and cents per
6 thousand dollars of assessed value tax NO 1

7 Such proposition to be effective must be approved by a majority of at
8 least three-fifths of the registered voters thereof voting on the
9 proposition in the manner set forth in Article VII, section 2(a) of the
10 Constitution of this state, as amended by Amendment 59 and as
11 thereafter amended.

12 **Sec. 52.** RCW 57.08.110 and 1973 1st ex.s. c 195 s 68 are each
13 amended to read as follows:

14 To improve the organization and operation of water districts, the
15 commissioners of two or more such districts may form an association
16 thereof, for the purpose of securing and disseminating information of
17 value to the members of the association and for the purpose of
18 promoting the more economical and efficient operation of the
19 comprehensive plans of water supply in their respective districts. The
20 commissioners of water districts so associated shall adopt articles of
21 association, select such officers as they may determine, and employ and
22 discharge such agents and employees as shall be deemed convenient to
23 carry out the purposes of the association. Water district
24 commissioners and employees are authorized to attend meetings of the
25 association. The expense of the association may be paid from the
26 maintenance or general funds of the associated districts in such manner
27 as shall be provided in the articles of association: PROVIDED, That
28 the aggregate contributions made to the association by the district in
29 any calendar year shall not exceed the amount which would be raised by
30 a levy of (~~two and one-half~~) three cents per thousand dollars of
31 assessed value against the taxable property of the district. The
32 financial records of such association shall be subject to audit by the
33 Washington state division of municipal corporations of the state
34 auditor.

35 **Sec. 53.** RCW 57.20.100 and 1984 c 230 s 84 are each amended to
36 read as follows:

1 A district may, in addition to the levies mentioned in RCW
2 57.16.020, 57.16.040 and 57.20.010, levy a general tax on all property
3 located in the district each year not to exceed fifty-five cents per
4 thousand dollars of assessed value against the assessed valuation of
5 the property where such water district maintains a fire department as
6 authorized by RCW 57.16.010 to 57.16.040, inclusive, but such levy
7 shall not be made where any property within such water district lies
8 within the boundaries of any fire protection district created under
9 Title 52 RCW. The taxes so levied shall be certified for collection as
10 other general taxes, and the proceeds, when collected, shall be placed
11 in such water district funds as the commissioners may direct and paid
12 out on warrants issued for water district purposes.

13 **Sec. 54.** RCW 67.38.130 and 1984 c 131 s 4 are each amended to read
14 as follows:

15 The governing body of a cultural arts, stadium and convention
16 district may levy or cause to levy the following ad valorem taxes:

17 (1) Regular ad valorem property tax levies in an amount equal to
18 twenty-~~((five))~~ eight cents or less per thousand dollars of the
19 assessed value of property in the district in each year for six
20 consecutive years when specifically authorized so to do by a majority
21 of at least three-fifths of the electors thereof approving a
22 proposition authorizing the levies submitted at a general or special
23 election, at which election the number of persons voting "yes" on the
24 proposition shall constitute three-fifths of a number equal to forty
25 percentum of the total votes cast in such taxing district at the last
26 preceding general election; or by a majority of at least three-fifths
27 of the electors thereof voting on the proposition when the number of
28 electors voting yes on the proposition exceeds forty percentum of the
29 total votes cast in such taxing district in the last preceding general
30 election. Ballot propositions shall conform with RCW 29.30.111.

31 In the event a cultural arts, stadium and convention district is
32 levying property taxes, which in combination with property taxes levied
33 by other taxing districts subject to the one percent limitation
34 provided for in Article VII, section 2, of our state Constitution
35 result in taxes in excess of the limitation provided for in RCW
36 84.52.043, the cultural arts, stadium and convention district property
37 tax levy shall be reduced or eliminated before the property tax levies
38 of other taxing districts are reduced: PROVIDED, That no cultural

1 arts, stadium, and convention district may pledge anticipated revenues
2 derived from the property tax herein authorized as security for
3 payments of bonds issued pursuant to subsection (1) of this section:
4 PROVIDED, FURTHER, That such limitation shall not apply to property
5 taxes approved pursuant to subsections (2) and (3) of this section.

6 The limitation in RCW 84.55.010 shall apply to levies after the
7 first levy authorized under this section following the approval of such
8 levy by voters pursuant to this section.

9 (2) An annual excess ad valorem property tax for general district
10 purposes when authorized by the district voters in the manner
11 prescribed by section 2, Article VII of the Constitution and by RCW
12 84.52.052.

13 (3) Multi-year excess ad valorem property tax levies used to retire
14 general obligation bond issues when authorized by the district voters
15 in the manner prescribed by section 2, Article VII of the Constitution
16 and by RCW 84.52.056.

17 The district shall include in its regular property tax levy for
18 each year a sum sufficient to pay the interest and principal on all
19 outstanding general obligation bonds issued without voter approval
20 pursuant to RCW 67.38.110 and may include a sum sufficient to create a
21 sinking fund for the redemption of all outstanding bonds.

22 **Sec. 55.** RCW 68.52.310 and 1973 1st ex.s. c 195 s 77 are each
23 amended to read as follows:

24 The board of cemetery commissioners shall have no authority to
25 contract indebtedness in any year in excess of the aggregate amount of
26 the currently levied taxes, which annual tax levy for cemetery district
27 purposes shall not exceed (~~eleven and one quarter~~) twelve cents per
28 thousand dollars of assessed valuation.

29 **Sec. 56.** RCW 70.44.060 and 1990 c 234 s 2 are each amended to read
30 as follows:

31 All public hospital districts organized under the provisions of
32 this chapter shall have power:

33 (1) To make a survey of existing hospital and other health care
34 facilities within and without such district.

35 (2) To construct, condemn and purchase, purchase, acquire, lease,
36 add to, maintain, operate, develop and regulate, sell and convey all
37 lands, property, property rights, equipment, hospital and other health

1 care facilities and systems for the maintenance of hospitals,
2 buildings, structures, and any and all other facilities, and to
3 exercise the right of eminent domain to effectuate the foregoing
4 purposes or for the acquisition and damaging of the same or property of
5 any kind appurtenant thereto, and such right of eminent domain shall be
6 exercised and instituted pursuant to a resolution of the commission and
7 conducted in the same manner and by the same procedure as in or may be
8 provided by law for the exercise of the power of eminent domain by
9 incorporated cities and towns of the state of Washington in the
10 acquisition of property rights: PROVIDED, That no public hospital
11 district shall have the right of eminent domain and the power of
12 condemnation against any health care facility.

13 (3) To lease existing hospital and other health care facilities and
14 equipment and/or other property used in connection therewith, including
15 ambulances, and to pay such rental therefor as the commissioners shall
16 deem proper; to provide hospital and other health care services for
17 residents of said district by facilities located outside the boundaries
18 of said district, by contract or in any other manner said commissioners
19 may deem expedient or necessary under the existing conditions; and said
20 hospital district shall have the power to contract with other
21 communities, corporations, or individuals for the services provided by
22 said hospital district; and they may further receive in said hospitals
23 and other health care facilities and furnish proper and adequate
24 services to all persons not residents of said district at such
25 reasonable and fair compensation as may be considered proper:
26 PROVIDED, That it must at all times make adequate provision for the
27 needs of the district and residents of said district shall have prior
28 rights to the available hospital and other health care facilities of
29 said district, at rates set by the district commissioners.

30 (4) For the purpose aforesaid, it shall be lawful for any district
31 so organized to take, condemn and purchase, lease, or acquire, any and
32 all property, and property rights, including state and county lands,
33 for any of the purposes aforesaid, and any and all other facilities
34 necessary or convenient, and in connection with the construction,
35 maintenance, and operation of any such hospitals and other health care
36 facilities, subject, however, to the applicable limitations provided in
37 subsection (2) of this section.

38 (5) To contract indebtedness or borrow money for corporate purposes
39 on the credit of the corporation or the revenues of the hospitals

1 thereof, and the revenues of any other facilities or services that the
2 district is or hereafter may be authorized by law to provide, and to
3 issue and sell: (a) Revenue bonds, revenue warrants, or other revenue
4 obligations therefor payable solely out of a special fund or funds into
5 which the district may pledge such amount of the revenues of the
6 hospitals thereof, and the revenues of any other facilities or services
7 that the district is or hereafter may be authorized by law to provide,
8 to pay the same as the commissioners of the district may determine,
9 such revenue bonds, warrants, or other obligations to be issued and
10 sold in the same manner and subject to the same provisions as provided
11 for the issuance of revenue bonds, warrants, or other obligations by
12 cities or towns under the Municipal Revenue Bond Act, chapter 35.41
13 RCW, as may hereafter be amended; (b) general obligation bonds therefor
14 in the manner and form as provided in RCW 70.44.110 and 70.44.130, as
15 may hereafter be amended; or (c) interest-bearing warrants to be drawn
16 on a fund pending deposit in such fund of money sufficient to redeem
17 such warrants and to be issued and paid in such manner and upon such
18 terms and conditions as the board of commissioners may deem to be in
19 the best interest of the district; and to assign or sell hospital
20 accounts receivable, and accounts receivable for the use of other
21 facilities or services that the district is or hereafter may be
22 authorized by law to provide, for collection with or without recourse.
23 General obligation bonds shall be issued and sold in accordance with
24 chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue
25 obligations may be issued and sold in accordance with chapter 39.46
26 RCW.

27 (6) To raise revenue by the levy of an annual tax on all taxable
28 property within such public hospital district not to exceed fifty-five
29 cents per thousand dollars of assessed value, and an additional annual
30 tax on all taxable property within such public hospital district not to
31 exceed twenty-~~((five))~~ eight cents per thousand dollars of assessed
32 value, or such further amount as has been or shall be authorized by a
33 vote of the people. Although public hospital districts are authorized
34 to impose two separate regular property tax levies, the levies shall be
35 considered to be a single levy for purposes of the one hundred six
36 percent limitation provided for in chapter 84.55 RCW. Public hospital
37 districts are authorized to levy such a general tax in excess of their
38 regular property taxes when authorized so to do at a special election
39 conducted in accordance with and subject to all of the requirements of

1 the Constitution and the laws of the state of Washington now in force
2 or hereafter enacted governing the limitation of tax levies. The said
3 board of district commissioners is authorized and empowered to call a
4 special election for the purpose of submitting to the qualified voters
5 of the hospital district a proposition or propositions to levy taxes in
6 excess of its regular property taxes. The superintendent shall prepare
7 a proposed budget of the contemplated financial transactions for the
8 ensuing year and file the same in the records of the commission on or
9 before the first Monday in September. Notice of the filing of said
10 proposed budget and the date and place of hearing on the same shall be
11 published for at least two consecutive weeks in a newspaper printed and
12 of general circulation in said county. On the first Monday in October
13 the commission shall hold a public hearing on said proposed budget at
14 which any taxpayer may appear and be heard against the whole or any
15 part of the proposed budget. Upon the conclusion of said hearing, the
16 commission shall, by resolution, adopt the budget as finally determined
17 and fix the final amount of expenditures for the ensuing year. Taxes
18 levied by the commission shall be certified to and collected by the
19 proper county officer of the county in which such public hospital
20 district is located in the same manner as is or may be provided by law
21 for the certification and collection of port district taxes. The
22 commission is authorized, prior to the receipt of taxes raised by levy,
23 to borrow money or issue warrants of the district in anticipation of
24 the revenue to be derived by such district from the levy of taxes for
25 the purpose of such district, and such warrants shall be redeemed from
26 the first money available from such taxes when collected, and such
27 warrants shall not exceed the anticipated revenues of one year, and
28 shall bear interest at a rate or rates as authorized by the commission.

29 (7) To enter into any contract with the United States government or
30 any state, municipality, or other hospital district, or any department
31 of those governing bodies, for carrying out any of the powers
32 authorized by this chapter.

33 (8) To sue and be sued in any court of competent jurisdiction:
34 PROVIDED, That all suits against the public hospital district shall be
35 brought in the county in which the public hospital district is located.

36 (9) To pay actual necessary travel expenses and living expenses
37 incurred while in travel status for (a) qualified physicians who are
38 candidates for medical staff positions, and (b) other qualified persons
39 who are candidates for superintendent or other managerial and technical

1 positions, when the district finds that hospitals or other health care
2 facilities owned and operated by it are not adequately staffed and
3 determines that personal interviews with said candidates to be held in
4 the district are necessary or desirable for the adequate staffing of
5 said facilities.

6 (10) To make contracts, employ superintendents, attorneys, and
7 other technical or professional assistants and all other employees; to
8 make contracts with private or public institutions for employee
9 retirement programs; to print and publish information or literature;
10 and to do all other things necessary to carry out the provisions of
11 this chapter.

12 **Sec. 57.** RCW 70.94.091 and 1973 1st ex.s. c 195 s 84 are each
13 amended to read as follows:

14 An activated authority shall have the power to levy additional
15 taxes in excess of the constitutional and/or statutory tax limitations
16 for any of the authorized purposes of such activated authority, not in
17 excess of twenty-~~((five))~~ eight cents per thousand dollars of assessed
18 value a year when authorized so to do by the electors of such authority
19 by a three-fifths majority of those voting on the proposition at a
20 special election, to be held in the year in which the levy is made, in
21 the manner set forth in Article VII, section 2 (a) of the Constitution
22 of this state, as amended by Amendment 59 and as thereafter amended.
23 Nothing herein shall be construed to prevent holding the foregoing
24 special election at the same time as that fixed for a general election.
25 The expense of all special elections held pursuant to this section
26 shall be paid by the authority.

27 **Sec. 58.** RCW 71.20.110 and 1988 c 176 s 910 are each amended to
28 read as follows:

29 In order to provide additional funds for the coordination and
30 provision of community services for persons with developmental
31 disabilities or mental health services, the county governing authority
32 of each county in the state shall budget and levy annually a tax in a
33 sum equal to the amount which would be raised by a levy of ~~((two-and~~
34 ~~one-half))~~ three cents per thousand dollars of assessed value against
35 the taxable property in the county to be used for such purposes:
36 PROVIDED, That all or part of the funds collected from the tax levied
37 for the purposes of this section may be transferred to the state of

1 Washington, department of social and health services, for the purpose
2 of obtaining federal matching funds to provide and coordinate community
3 services for persons with developmental disabilities and mental health
4 services. In the event a county elects to transfer such tax funds to
5 the state for this purpose, the state shall grant these moneys and the
6 additional funds received as matching funds to service-providing
7 community agencies or community boards in the county which has made
8 such transfer, pursuant to the plan approved by the county, as provided
9 by chapters 71.24 and 71.28 RCW and by chapter 71A.14 RCW, all as now
10 or hereafter amended.

11 The amount of a levy allocated to the purposes specified in this
12 section may be reduced in the same proportion as the regular property
13 tax levy of the county is reduced by chapter 84.55 RCW.

14 **Sec. 59.** RCW 73.08.080 and 1985 c 181 s 2 are each amended to read
15 as follows:

16 The legislative authorities of the several counties in this state
17 shall levy, in addition to the taxes now levied by law, a tax in a sum
18 equal to the amount which would be raised by not less than one and one-
19 (~~eight~~) quarter cents per thousand dollars of assessed value, and
20 not greater than (~~twenty-seven~~) thirty cents per thousand dollars of
21 assessed value against the taxable property of their respective
22 counties, to be levied and collected as now prescribed by law for the
23 assessment and collection of taxes, for the purpose of creating the
24 veteran's assistance fund for the relief of honorably discharged
25 veterans as defined in RCW 41.04.005 and the indigent wives, husbands,
26 widows, widowers and minor children of such indigent or deceased
27 veterans, to be disbursed for such relief by such county legislative
28 authority: PROVIDED, That if the funds on deposit, less outstanding
29 warrants, residing in the veteran's assistance fund on the first
30 Tuesday in September exceed the expected yield of one and one-
31 (~~eight~~) quarter cents per thousand dollars of assessed value against
32 the taxable property of the county, the county legislative authority
33 may levy a lesser amount: PROVIDED FURTHER, That the costs incurred in
34 the administration of said veteran's assistance fund shall be computed
35 by the county treasurer not less than annually and such amount may then
36 be transferred from the veteran's assistance fund as herein provided
37 for to the county current expense fund.

1 The amount of a levy allocated to the purposes specified in this
2 section may be reduced in the same proportion as the regular property
3 tax levy of the county is reduced by chapter 84.55 RCW.

4 **Sec. 60.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
5 amended to read as follows:

6 For the purpose of acquiring conservation futures as well as other
7 rights and interests in real property pursuant to RCW 84.34.210 and
8 84.34.220, a county may levy an amount not to exceed (~~six and one~~
9 ~~quarter~~) seven cents per thousand dollars of assessed valuation
10 against the assessed valuation of all taxable property within the
11 county, which levy shall be in addition to that authorized by RCW
12 84.52.050 and 84.52.043.

13 **Sec. 61.** RCW 84.52.010 and 1990 c 234 s 4 are each amended to read
14 as follows:

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

17 The rate percent of all taxes for state and county purposes, and
18 purposes of taxing districts coextensive with the county, shall be
19 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 county, as shown by the
22 completed tax rolls of the county, and the rate percent of all taxes
23 levied for purposes of taxing districts within any county shall be
24 determined, calculated and fixed by the county assessors of the
25 respective counties, within the limitations provided by law, upon the
26 assessed valuation of the property of the taxing districts
27 respectively.

28 When a county assessor finds that the aggregate rate of tax levy on
29 any property, that is subject to the limitations set forth in RCW
30 84.52.043 or 84.52.050, as now or hereafter amended, exceeds the
31 limitations provided in either of these sections, the assessor shall
32 recompute and establish a consolidated levy in the following manner:

33 (1) The full certified rates of tax levy for state, county, county
34 road district, and city or town purposes shall be extended on the tax
35 rolls in amounts not exceeding the limitations established by law,
36 subject to subsection (2)(e) of this section; however any state levy

1 shall take precedence over all other levies and shall not be reduced
2 for any purpose other than that required by RCW 84.55.010; and

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

7 (a) First, the certified property tax levy rates of those junior
8 taxing districts authorized under RCW 36.68.525, 36.69.145, and
9 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

13 (c) Third, if the consolidated tax levy rate still exceeds these
14 limitations, the certified property tax levy rates of all other junior
15 taxing districts, other than fire protection districts, library
16 districts, the first fifty-five cent per thousand dollars of assessed
17 valuation levies for metropolitan park districts, and the first fifty-
18 five cent per thousand dollars of assessed valuation levies for public
19 hospital districts, shall be reduced on a pro rata basis or eliminated;

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

24 (e) Fifth, if the consolidated tax levy rate still exceeds these
25 limitations, the certified property tax levy rates authorized for fire
26 protection districts under RCW 52.16.130, library districts,
27 metropolitan park districts under their first fifty-five cent per
28 thousand dollars of assessed valuation levy, and public hospital
29 districts under their first fifty-five cent per thousand dollars of
30 assessed valuation levy, shall be reduced on a pro rata basis or
31 eliminated.

32 **Sec. 62.** RCW 84.52.043 and 1990 c 234 s 1 are each amended to read
33 as follows:

34 Within and subject to the limitations imposed by RCW 84.52.050 as
35 amended, the regular ad valorem tax levies upon real and personal
36 property by the taxing districts hereafter named shall be as follows:

37 (1) Levies of the senior taxing districts shall be as follows: (a)
38 The levy by the state shall not exceed three dollars and (~~sixty~~)

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

19 (2) Except as provided in RCW 84.52.100, the aggregate levies of
20 junior taxing districts and senior taxing districts, other than the
21 state, shall not exceed (~~five~~) six dollars and (~~ninety~~) fifty cents
22 per thousand dollars of assessed valuation. The term "junior taxing
23 districts" includes all taxing districts other than the state,
24 counties, road districts, cities, towns, port districts, and public
25 utility districts. The limitations provided in this subsection shall
26 not apply to: (a) Levies at the rates provided by existing law by or
27 for any port or public utility district; (b) excess property tax levies
28 authorized in Article VII, section 2 of the state Constitution; (c)
29 levies for acquiring conservation futures as authorized under RCW
30 84.34.230; and (d) levies for emergency medical care or emergency
31 medical services imposed under RCW 84.52.069.

32 **Sec. 63.** RCW 84.52.063 and 1973 1st ex.s. c 195 s 105 are each
33 amended to read as follows:

34 A rural library district may impose a regular property tax levy in
35 an amount equal to that which would be produced by a levy of fifty-five
36 cents per thousand dollars of assessed value multiplied by an assessed
37 valuation equal to one hundred percent of the true and fair value of
38 the taxable property in the rural library district, as determined by

1 the department of revenue's indicated county ratio: PROVIDED, That
2 when any county assessor shall find that the aggregate rate of levy on
3 any property will exceed the limitation set forth in RCW 84.52.043 and
4 84.52.050, as now or hereafter amended, before recomputing and
5 establishing a consolidated levy in the manner set forth in RCW
6 84.52.010, the assessor shall first reduce the levy of any rural
7 library district, by such amount as may be necessary, but the levy of
8 any rural library district shall not be reduced to less than fifty-five
9 cents per thousand dollars against the value of the taxable property,
10 as determined by the county, prior to any further adjustments pursuant
11 to RCW 84.52.010. For purposes of this section "regular property tax
12 levy" shall mean a levy subject to the limitations provided for in
13 Article VII, section 2 of the state Constitution and/or by statute.

14 **Sec. 64.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended
15 to read as follows:

16 Subject to the limitations in RCW 84.55.010, in each year the state
17 shall levy for collection in the following year for the support of
18 common schools of the state a tax of three dollars and (~~sixty~~)
19 ninety-six cents per thousand dollars of assessed value upon the
20 assessed valuation of all taxable property within the state adjusted to
21 the state equalized value in accordance with the indicated ratio fixed
22 by the state department of revenue.

23 As used in this section, "the support of common schools" includes
24 the payment of the principal and interest on bonds issued for capital
25 construction projects for the common schools.

26 **Sec. 65.** RCW 84.52.069 and 1991 c 175 s 1 are each amended to read
27 as follows:

28 (1) As used in this section, "taxing district" means a county,
29 emergency medical service district, city or town, public hospital
30 district, or fire protection district.

31 (2) A taxing district may impose additional regular property tax
32 levies in an amount equal to fifty-five cents or less per thousand
33 dollars of the assessed value of property in the taxing district in
34 each year for six consecutive years when specifically authorized so to
35 do by a majority of at least three-fifths of the registered voters
36 thereof approving a proposition authorizing the levies submitted at a
37 general or special election, at which election the number of persons

1 voting "yes" on the proposition shall constitute three-fifths of a
2 number equal to forty per centum of the total votes cast in such taxing
3 district at the last preceding general election when the number of
4 registered voters voting on the proposition does not exceed forty per
5 centum of the total votes cast in such taxing district in the last
6 preceding general election; or by a majority of at least three-fifths
7 of the registered voters thereof voting on the proposition when the
8 number of registered voters voting on the proposition exceeds forty per
9 centum of the total votes cast in such taxing district in the last
10 preceding general election. Ballot propositions shall conform with RCW
11 29.30.111.

12 (3) Any tax imposed under this section shall be used only for the
13 provision of emergency medical care or emergency medical services,
14 including related personnel costs, training for such personnel, and
15 related equipment, supplies, vehicles and structures needed for the
16 provision of emergency medical care or emergency medical services.

17 (4) If a county levies a tax under this section, no taxing district
18 within the county may levy a tax under this section. No other taxing
19 district may levy a tax under this section if another taxing district
20 has levied a tax under this section within its boundaries: PROVIDED,
21 That if a county levies less than fifty-five cents per thousand dollars
22 of the assessed value of property, then any other taxing district may
23 levy a tax under this section equal to the difference between the rate
24 of the levy by the county and fifty-five cents: PROVIDED FURTHER, That
25 if a taxing district within a county levies this tax, and the voters of
26 the county subsequently approve a levying of this tax, then the amount
27 of the taxing district levy within the county shall be reduced, when
28 the combined levies exceed fifty-five cents. Whenever a tax is levied
29 county-wide, the service shall, insofar as is feasible, be provided
30 throughout the county: PROVIDED FURTHER, That no county-wide levy
31 proposal may be placed on the ballot without the approval of the
32 legislative authority of each city exceeding fifty thousand population
33 within the county: AND PROVIDED FURTHER, That this section and RCW
34 36.32.480 shall not prohibit any city or town from levying an annual
35 excess levy to fund emergency medical services: AND PROVIDED, FURTHER,
36 That if a county proposes to impose tax levies under this section, no
37 other ballot proposition authorizing tax levies under this section by
38 another taxing district in the county may be placed before the voters
39 at the same election at which the county ballot proposition is placed:

1 AND PROVIDED FURTHER, That any taxing district emergency medical
2 service levy that is authorized subsequent to a county emergency
3 medical service levy, shall expire concurrently with the county
4 emergency medical service levy.

5 (5) The tax levy authorized in this section is in addition to the
6 tax levy authorized in RCW 84.52.043.

7 (6) The limitation in RCW 84.55.010 shall not apply to the first
8 levy imposed pursuant to this section following the approval of such
9 levy by the voters pursuant to subsection (2) of this section.

10 (7) No taxing district may levy under this section more than
11 twenty-~~((five))~~ eight cents per thousand dollars of assessed value of
12 property if reductions under RCW 84.52.010(2) are made for the year
13 within the boundaries of the taxing district.

14 **Sec. 66.** RCW 86.12.010 and 1973 1st ex.s. c 195 s 129 are each
15 amended to read as follows:

16 The county commissioners of any county may annually levy a tax,
17 beginning with the year 1907, in such amount as, in their judgment they
18 may deem necessary or advisable, but not to exceed twenty-~~((five))~~
19 eight cents per thousand dollars of assessed value upon all taxable
20 property in such county, for the purpose of creating a fund to be known
21 as "river improvement fund." There is hereby created in each such
22 river improvement fund an account to be known as the "flood control
23 maintenance account."

24 **Sec. 67.** RCW 86.13.010 and 1973 1st ex.s. c 195 s 130 are each
25 amended to read as follows:

26 Wherever and whenever a river is or shall be the boundary line or
27 part of the boundary line between two counties, or it, or its
28 tributaries or outlet or part thereof, flows through parts of two
29 counties, and the waters thereof have in the past been the cause of
30 damage, by inundation or otherwise, to the roads, bridges or other
31 public property situate in or to other public interests of both such
32 counties, or the flow of such waters shall have alternated between the
33 said counties so at one time or times such waters shall have caused
34 damage to one county and at another time or times to the other county,
35 and it shall be deemed by the boards of county commissioners of both
36 counties to be for the public interests of their respective counties
37 that the flow of such waters be definitely confined to a particular

1 channel, situate in whole or in part in either county, in a manner
2 calculated to prevent such alternation or to prevent or lessen damage
3 in the future, it shall be lawful for the two counties, and their
4 boards of county commissioners are hereby empowered, pursuant to
5 resolution, to enter into a contract in writing in the names of the
6 respective counties for the purpose of settling all disputes in
7 relation to any such situation, and providing ways and means for the
8 control and disposition of such waters. Any such contract may provide:

9 (1) That it shall be operative in perpetuity, or only for a term of
10 years or other measure of time to be specified therein.

11 (2) The amount of money to be expended by each county during each
12 year of the life of said contract, or such other method of determining
13 the amount of expenditure or dividing the financial burden as may be
14 agreed upon.

15 (3) That an annual tax shall be levied, at the same time and in the
16 same manner as other county taxes are levied, each year during the life
17 of the contract, by the county commissioners of each county. The
18 annual tax herein provided for need not be levied at the same rate for
19 each county, but shall be at such rate in each county as will produce
20 annually the amount of money for each county as is required for the
21 fulfillment of the contract on its part: PROVIDED, HOWEVER, That in no
22 event shall any such tax levy by either county exceed twenty-~~((five))~~
23 eight cents per thousand dollars of assessed value for any one year.

24 (4) That the general scheme for the improvement of such river shall
25 be as stated in such contract, but by consent of the contracting
26 parties, pursuant to resolution of each board of county commissioners,
27 such scheme may be modified from time to time during the life of the
28 contract. The contract may but need not provide the details of such
29 scheme, but must designate the general purpose to be accomplished. So
30 far as details are not specified in the contract, same shall be for
31 future determination by joint action of the two boards of county
32 commissioners. Any such contract may be subsequently modified or
33 abrogated by mutual consent evidenced by separate resolution of both
34 boards of county commissioners.

35 **Sec. 68.** RCW 86.15.160 and 1986 c 278 s 60 are each amended to
36 read as follows:

37 For the purposes of this chapter the supervisors may authorize:

1 (1) An annual excess ad valorem tax levy within any zone or
2 participating zones when authorized by the voters of the zone or
3 participating zones under RCW 84.52.052 and 84.52.054;

4 (2) An assessment upon property, including state property,
5 specially benefited by flood control improvements or storm water
6 control improvements imposed under chapter 86.09 RCW;

7 (3) Within any zone or participating zones an annual ad valorem
8 property tax levy of not to exceed fifty-five cents per thousand
9 dollars of assessed value when the levy will not take dollar rates that
10 other taxing districts may lawfully claim and that will not cause the
11 combined levies to exceed the constitutional and/or statutory
12 limitations, and the additional levy, or any portion thereof, may also
13 be made when dollar rates of other taxing units is released therefor by
14 agreement with the other taxing units from their authorized levies;

15 (4) A charge, under RCW 36.89.080, for the furnishing of service to
16 those who are receiving or will receive benefits from storm water
17 control facilities and who are contributing to an increase in surface
18 water runoff. Except as otherwise provided in RCW 90.03.525, any
19 public entity and public property, including the state and state
20 property, shall be liable for the charges to the same extent a private
21 person and privately owned property is liable for the charges, and in
22 setting these rates and charges, consideration may be made of in-kind
23 services, such as stream improvements or donation of property;

24 (5) The creation of local improvement districts and utility local
25 improvement districts, the issuance of improvement district bonds and
26 warrants, and the imposition, collection, and enforcement of special
27 assessments on all property, including any state-owned or other
28 publicly-owned property, specially benefited from improvements in the
29 same manner as provided for counties by chapter 36.94 RCW.

30 **Sec. 69.** RCW 87.84.070 and 1973 1st ex.s. c 195 s 132 are each
31 amended to read as follows:

32 The directors shall be empowered to specially assess land located
33 in the district for benefits thereto taking as a basis the last
34 equalized assessment for county purposes: PROVIDED, That such
35 assessment shall not exceed twenty-~~((five))~~ eight cents per thousand
36 dollars of assessed value upon such assessed valuation without securing
37 authorization by vote of the electors of the district at an election
38 called for that purpose.

1 The board shall give notice of such an election, for the time and
2 in the manner and form provided for irrigation district elections. The
3 manner of conducting and voting at such an election, opening and
4 closing polls, canvassing the votes, certifying the returns, and
5 declaring the result shall be nearly as practicable the same as in
6 irrigation district elections.

7 The special assessment provided for herein shall be due and payable
8 at such times and in such amounts as designated by the district
9 directors, which designation shall be made to the county auditor in
10 writing, and the amount so designated shall be added to the general
11 taxes, and entered upon the assessment rolls in his office, and
12 collected therewith.

13 NEW SECTION. **Sec. 70.** Sections 2 and 3 of this act are each added
14 to chapter 84.36 RCW.

15 NEW SECTION. **Sec. 71.** This act shall be effective for taxes
16 levied for collection in 1995 and thereafter.

17 NEW SECTION. **Sec. 72.** This act shall take effect if the proposed
18 amendment to Article VII of the state Constitution, providing for a
19 homestead exemption, is validly submitted to and is approved and
20 ratified by the voters at the next general election. If the proposed
21 amendment is not so approved and ratified, this act is void in its
22 entirety.

--- END ---