
HOUSE BILL 1106

State of Washington 59th Legislature 2005 Regular Session

By Representatives Haigh, Schindler, Simpson, Morris, Green, Miloscia, Hunt, P. Sullivan, Takko and Chase

Read first time 01/14/2005. Referred to Committee on Local Government.

1 AN ACT Relating to fire protection district property tax levies;
2 amending RCW 84.52.043; reenacting and amending RCW 84.52.010; adding
3 a new section to chapter 84.52 RCW; and creating a new section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
6 to read as follows:

7 A fire protection district may protect the district's tax levy from
8 prorationing under RCW 84.52.010(2) by imposing up to a total of
9 twenty-five cents per thousand dollars of assessed value of the tax
10 levies authorized under RCW 52.16.140 and 52.16.160 outside of the five
11 dollars and ninety cents per thousand dollars of assessed valuation
12 limitation established under RCW 84.52.043(2), if those taxes otherwise
13 would be prorated under RCW 84.52.010(2)(e).

14 **Sec. 2.** RCW 84.52.010 and 2004 c 129 s 21 and 2004 c 80 s 3 are
15 each reenacted and amended to read as follows:

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

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

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

17 (1) The full certified rates of tax levy for state, county, county
18 road district, and city or town purposes shall be extended on the tax
19 rolls in amounts not exceeding the limitations established by law;
20 however any state levy shall take precedence over all other levies and
21 shall not be reduced for any purpose other than that required by RCW
22 84.55.010. If, as a result of the levies imposed under section 1 of
23 this act, RCW 84.52.135, 36.54.130, 84.52.069, 84.34.230, the portion
24 of the levy by a metropolitan park district that was protected under
25 RCW 84.52.120, and 84.52.105, the combined rate of regular property tax
26 levies that are subject to the one percent limitation exceeds one
27 percent of the true and fair value of any property, then these levies
28 shall be reduced as follows:

29 (a) The portion of the levy by a fire protection district that is
30 protected under section 1 of this act shall be reduced until the
31 combined rate no longer exceeds one percent of the true and fair value
32 of any property or shall be eliminated;

33 (b) If the combined rate of regular property tax levies that are
34 subject to the one percent limitation still exceeds one percent of the
35 true and fair value of any property, the levy imposed by a county under
36 RCW 84.52.135 must be reduced until the combined rate no longer exceeds
37 one percent of the true and fair value of any property or must be
38 eliminated;

1 ~~((b))~~ (c) If the combined rate of regular property tax levies
2 that are subject to the one percent limitation still exceeds one
3 percent of the true and fair value of any property, the levy imposed by
4 a ferry district under RCW 36.54.130 must be reduced until the combined
5 rate no longer exceeds one percent of the true and fair value of any
6 property or must be eliminated;

7 ~~((e))~~ (d) If the combined rate of regular property tax levies
8 that are subject to the one percent limitation still exceeds one
9 percent of the true and fair value of any property, the portion of the
10 levy by a metropolitan park district that is protected under RCW
11 84.52.120 shall be reduced until the combined rate no longer exceeds
12 one percent of the true and fair value of any property or shall be
13 eliminated;

14 ~~((d))~~ (e) If the combined rate of regular property tax levies
15 that are subject to the one percent limitation still exceeds one
16 percent of the true and fair value of any property, then the levies
17 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
18 imposed under RCW 84.52.069 that is in excess of thirty cents per
19 thousand dollars of assessed value, shall be reduced on a pro rata
20 basis until the combined rate no longer exceeds one percent of the true
21 and fair value of any property or shall be eliminated; and

22 ~~((e))~~ (f) If the combined rate of regular property tax levies
23 that are subject to the one percent limitation still exceeds one
24 percent of the true and fair value of any property, then the thirty
25 cents per thousand dollars of assessed value of tax levy imposed under
26 RCW 84.52.069 shall be reduced until the combined rate no longer
27 exceeds one percent of the true and fair value of any property or
28 eliminated.

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

33 (a) First, the certified property tax levy rates of those junior
34 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,
35 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

1 (c) Third, if the consolidated tax levy rate still exceeds these
2 limitations, the certified property tax levy rates of all other junior
3 taxing districts, other than fire protection districts, regional fire
4 protection service authorities, library districts, the first fifty cent
5 per thousand dollars of assessed valuation levies for metropolitan park
6 districts, and the first fifty cent per thousand dollars of assessed
7 valuation levies for public hospital districts, shall be reduced on a
8 pro rata basis or eliminated;

9 (d) Fourth, if the consolidated tax levy rate still exceeds these
10 limitations, the first fifty cent per thousand dollars of assessed
11 valuation levies for metropolitan park districts created on or after
12 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

13 (e) Fifth, if the consolidated tax levy rate still exceeds these
14 limitations, the certified property tax levy rates authorized to
15 regional fire protection service authorities under RCW 52.26.140(1) (b)
16 and (c) and fire protection districts under RCW 52.16.140 and 52.16.160
17 shall be reduced on a pro rata basis or eliminated; and

18 (f) Sixth, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates authorized for
20 regional fire protection service authorities under RCW 52.26.140(1)(a),
21 fire protection districts under RCW 52.16.130, library districts,
22 metropolitan park districts created before January 1, 2002, under their
23 first fifty cent per thousand dollars of assessed valuation levy, and
24 public hospital districts under their first fifty cent per thousand
25 dollars of assessed valuation levy, shall be reduced on a pro rata
26 basis or eliminated.

27 **Sec. 3.** RCW 84.52.043 and 2004 c 80 s 4 are each amended to read
28 as follows:

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

32 (1) Levies of the senior taxing districts shall be as follows: (a)
33 The levy by the state shall not exceed three dollars and sixty cents
34 per thousand dollars of assessed value adjusted to the state equalized
35 value in accordance with the indicated ratio fixed by the state
36 department of revenue to be used exclusively for the support of the
37 common schools; (b) the levy by any county shall not exceed one dollar

1 and eighty cents per thousand dollars of assessed value; (c) the levy
2 by any road district shall not exceed two dollars and twenty-five cents
3 per thousand dollars of assessed value; and (d) the levy by any city or
4 town shall not exceed three dollars and thirty-seven and one-half cents
5 per thousand dollars of assessed value. However any county is hereby
6 authorized to increase its levy from one dollar and eighty cents to a
7 rate not to exceed two dollars and forty-seven and one-half cents per
8 thousand dollars of assessed value for general county purposes if the
9 total levies for both the county and any road district within the
10 county do not exceed four dollars and five cents per thousand dollars
11 of assessed value, and no other taxing district has its levy reduced as
12 a result of the increased county levy.

13 (2) The aggregate levies of junior taxing districts and senior
14 taxing districts, other than the state, shall not exceed five dollars
15 and ninety cents per thousand dollars of assessed valuation. The term
16 "junior taxing districts" includes all taxing districts other than the
17 state, counties, road districts, cities, towns, port districts, and
18 public utility districts. The limitations provided in this subsection
19 shall not apply to: (a) Levies at the rates provided by existing law
20 by or for any port or public utility district; (b) excess property tax
21 levies authorized in Article VII, section 2 of the state Constitution;
22 (c) levies for acquiring conservation futures as authorized under RCW
23 84.34.230; (d) levies for emergency medical care or emergency medical
24 services imposed under RCW 84.52.069; (e) levies to finance affordable
25 housing for very low-income housing imposed under RCW 84.52.105; (f)
26 the portions of levies by metropolitan park districts that are
27 protected under RCW 84.52.120; (g) levies imposed by ferry districts
28 under RCW 36.54.130; ~~((and))~~ (h) levies for criminal justice purposes
29 under RCW 84.52.135; and (i) the portions of levies by fire protection
30 districts that are protected under section 1 of this act.

31 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
32 collection in 2006 and thereafter.

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