
SENATE BILL 5601

State of Washington

59th Legislature

2005 Regular Session

By Senator Eide

Read first time 01/31/2005. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to property taxes for fire protection services;
2 reenacting and amending RCW 84.52.010; and creating a new section.

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

4 **Sec. 1.** RCW 84.52.010 and 2004 c 129 s 21 and 2004 c 80 s 3 are
5 each reenacted and amended to read as follows:

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

8 The rate percent of all taxes for state and county purposes, and
9 purposes of taxing districts coextensive with the county, shall be
10 determined, calculated and fixed by the county assessors of the
11 respective counties, within the limitations provided by law, upon the
12 assessed valuation of the property of the county, as shown by the
13 completed tax rolls of the county, and the rate percent of all taxes
14 levied for purposes of taxing districts within any county shall be
15 determined, calculated and fixed by the county assessors of the
16 respective counties, within the limitations provided by law, upon the
17 assessed valuation of the property of the taxing districts
18 respectively.

1 When a county assessor finds that the aggregate rate of tax levy on
2 any property, that is subject to the limitations set forth in RCW
3 84.52.043 or 84.52.050, exceeds the limitations provided in either of
4 these sections, the assessor shall recompute and establish a
5 consolidated levy in the following manner:

6 (1) The full certified rates of tax levy for state, county, county
7 road district, and city or town purposes shall be extended on the tax
8 rolls in amounts not exceeding the limitations established by law;
9 however any state levy shall take precedence over all other levies and
10 shall not be reduced for any purpose other than that required by RCW
11 84.55.010. If, as a result of the levies imposed under RCW 84.52.135,
12 36.54.130, 84.52.069, 84.34.230, the portion of the levy by a
13 metropolitan park district that was protected under RCW 84.52.120, and
14 84.52.105, the combined rate of regular property tax levies that are
15 subject to the one percent limitation exceeds one percent of the true
16 and fair value of any property, then these levies shall be reduced as
17 follows:

18 (a) The levy imposed by a county under RCW 84.52.135 must be
19 reduced until the combined rate no longer exceeds one percent of the
20 true and fair value of any property or must be eliminated;

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

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

33 (d) 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, then the levies imposed under RCW
36 84.34.230, 84.52.105, and any portion of the levy imposed under RCW
37 84.52.069 that is in excess of thirty cents per thousand dollars of

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

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

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

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

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

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

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

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

37 (f) Sixth, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates authorized for

1 regional fire protection service authorities under RCW 52.26.140(1)(a)
2 except authorities that share a common area with a public hospital
3 district for the levy of taxes, fire protection districts under RCW
4 52.16.130 except districts that share a common area with a public
5 hospital district for the levy of taxes, library districts,
6 metropolitan park districts created before January 1, 2002, under their
7 first fifty cent per thousand dollars of assessed valuation levy, and
8 public hospital districts under their first fifty cent per thousand
9 dollars of assessed valuation levy, shall be reduced on a pro rata
10 basis or eliminated; and

11 (g) Seventh, if the consolidated tax levy rate still exceeds these
12 limitations, the certified property tax levy rate authorized for
13 regional fire protection service authorities under RCW 52.26.140(1)(a)
14 that share a common area with a public hospital district for the levy
15 of taxes and fire protection districts under RCW 52.16.130 that share
16 a common area with a public hospital district for the levy of taxes,
17 shall be reduced on a pro rata basis or eliminated.

18 NEW SECTION. Sec. 2. This act applies to taxes levied for
19 collection in 2006 and thereafter.

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