
HOUSE BILL 1786

State of Washington

62nd Legislature

2011 Regular Session

By Representatives Seaquist, Finn, Rolfes, Haigh, Appleton, Kenney,
and Santos

Read first time 02/02/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to providing additional property tax levy
2 flexibility in order to preserve and enhance the veterans and human
3 services safety net; amending RCW 84.55.050, 84.55.0101, 71.20.110,
4 73.08.080, 84.52.069, 84.52.043, and 84.52.010; and creating new
5 sections.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that veterans, the
8 mentally ill, and the disabled's social services needs are critical and
9 that those services are typically provided by counties as the number
10 and health care needs of recent veterans increase, these needs often
11 exceed the current resources available and will become even scarcer as
12 additional state budget reductions are made. Typical veterans' needs
13 include homelessness prevention; housing, mental health, and substance
14 abuse services; and employment assistance. Therefore, it is the intent
15 of the legislature to protect and promote veterans' assistance and
16 associated human services by moving certain human service property tax
17 levies from county regular levy status to stand-alone levies.

1 **Sec. 2.** RCW 84.55.050 and 2009 c 551 s 3 are each amended to read
2 as follows:

3 (1) Subject to any otherwise applicable statutory dollar rate
4 limitations, regular property taxes may be levied by or for a taxing
5 district in an amount exceeding the limitations provided for in this
6 chapter if such levy is authorized by a proposition approved by a
7 majority of the voters of the taxing district voting on the proposition
8 at a general election held within the district or at a special election
9 within the taxing district called by the district for the purpose of
10 submitting such proposition to the voters. Any election held pursuant
11 to this section (~~shall~~) may be held not more than twelve months prior
12 to the date on which the proposed levy is to be made, except as
13 provided in subsection (2) of this section. The ballot of the
14 proposition (~~shall~~) must state the dollar rate proposed and (~~shall~~)
15 must clearly state the conditions, if any, which are applicable under
16 subsection (4) of this section.

17 (2)(~~a~~) Subject to statutory dollar limitations, a proposition
18 placed before the voters under this section may authorize annual
19 increases in levies for multiple consecutive years, up to six
20 consecutive years, during which period each year's authorized maximum
21 legal levy shall be used as the base upon which an increased levy limit
22 for the succeeding year is computed, but the ballot proposition must
23 state the dollar rate proposed only for the first year of the
24 consecutive years and must state the limit factor, or a specified index
25 to be used for determining a limit factor, such as the consumer price
26 index, which need not be the same for all years, by which the regular
27 tax levy for the district may be increased in each of the subsequent
28 consecutive years. Elections for this purpose must be held at a
29 primary or general election. The title of each ballot measure must
30 state the limited purposes for which the proposed annual increases
31 during the specified period of up to six consecutive years shall be
32 used.

33 (~~b~~)(i) ~~Except as otherwise provided in this subsection (2)(b),~~
34 ~~funds raised by a levy under this subsection may not supplant existing~~
35 ~~funds used for the limited purpose specified in the ballot title. For~~
36 ~~purposes of this subsection, existing funds means the actual operating~~
37 ~~expenditures for the calendar year in which the ballot measure is~~
38 ~~approved by voters. Actual operating expenditures excludes lost~~

1 federal funds, lost or expired state grants or loans, extraordinary
2 events not likely to reoccur, changes in contract provisions beyond the
3 control of the taxing district receiving the services, and major
4 nonrecurring capital expenditures.

5 ~~(ii) The supplanting limitations in (b)(i) of this subsection do
6 not apply to levies approved by the voters in calendar years 2009,
7 2010, and 2011, in any county with a population of one million five
8 hundred thousand or more. This subsection (2)(b)(ii) only applies to
9 levies approved by the voters after July 26, 2009.~~

10 ~~(iii) The supplanting limitations in (b)(i) of this subsection do
11 not apply to levies approved by the voters in calendar year 2009 and
12 thereafter in any county with a population less than one million five
13 hundred thousand. This subsection (2)(b)(iii) only applies to levies
14 approved by the voters after July 26, 2009.)~~

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

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

22 (a) Use the dollar amount of a levy under subsection (1) of this
23 section, or the dollar amount of the final levy under subsection (2) of
24 this section, for the purpose of computing the limitations for
25 subsequent levies provided for in this chapter;

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

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

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

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

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

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

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

4 **Sec. 3.** RCW 84.55.0101 and 2007 sp.s. c 1 s 2 are each amended to
5 read as follows:

6 (1) Upon a finding of substantial need, the legislative authority
7 of a taxing district other than the state may provide for the use of a
8 limit factor under this chapter of one hundred one percent or less,
9 unless provided otherwise in subsection (2) of this section. In
10 districts with legislative authorities of four members or less, two-
11 thirds of the members must approve an ordinance or resolution under
12 this section. In districts with more than four members, a majority
13 plus one vote must approve an ordinance or resolution under this
14 section. The new limit factor (~~(shall be)~~) is effective for taxes
15 collected in the following year only.

16 (2) A taxing district imposing a levy under RCW 71.20.110,
17 73.08.080, and 84.34.230, or a permanent levy under RCW 84.52.069, as
18 of or after the effective date of this section, may provide for the use
19 of a limit factor under this chapter of the greater of one hundred one
20 percent or inflation.

21 **Sec. 4.** RCW 71.20.110 and 1988 c 176 s 910 are each amended to
22 read as follows:

23 In order to provide additional funds for the coordination and
24 provision of community services for persons with developmental
25 disabilities or mental health services, the county governing authority
26 of each county in the state (~~(shall)~~) must budget and levy, in addition
27 to the county general levy, annually a tax in a sum equal to the amount
28 which would be raised by a levy of two and one-half cents per thousand
29 dollars of assessed value against the taxable property in the county to
30 be used for (~~(such)~~) these purposes(~~(÷ PROVIDED, That)~~). All or part
31 of the funds collected from the tax levied for the purposes of this
32 section may be transferred to the state of Washington, department of
33 social and health services, for the purpose of obtaining federal
34 matching funds to provide and coordinate community services for persons
35 with developmental disabilities and mental health services. In the
36 event a county elects to transfer (~~(such)~~) the tax funds to the state

1 for this purpose, the state (~~shall~~) must grant these moneys and the
2 additional funds received as matching funds to service-providing
3 community agencies or community boards in the county which has made
4 (~~such~~) the transfer, (~~pursuant to~~) under the plan approved by the
5 county, as provided by chapters 71.24 and 71.28 RCW and by chapter
6 71A.14 RCW, all as now or hereafter amended.

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

11 **Sec. 5.** RCW 73.08.080 and 2005 c 250 s 6 are each amended to read
12 as follows:

13 (1) The legislative authority in each county shall budget and levy,
14 in addition to the county general levy and the taxes now levied by law,
15 a tax in a sum equal to the amount which would be raised by not less
16 than one and one-eighth cents per thousand dollars of assessed value,
17 and not greater than twenty-seven cents per thousand dollars of
18 assessed value against the taxable property of their respective
19 counties, to be levied and collected as now prescribed by law for the
20 assessment and collection of taxes, for the purpose of creating a
21 veterans' assistance fund. Expenditures from the veterans' assistance
22 fund, and interest earned on balances from the fund, may be used only
23 for:

- 24 (a) The veterans' assistance programs authorized by RCW 73.08.010;
- 25 (b) The burial or cremation of a deceased indigent veteran or
26 deceased family member of an indigent veteran as authorized by RCW
27 73.08.070; and
- 28 (c) The direct and indirect costs incurred in the administration of
29 the fund as authorized by subsection (2) of this section.

30 (2) If the funds on deposit in the veterans' assistance fund, less
31 outstanding warrants, on the first Tuesday in September exceed the
32 expected yield of one and one-eighth cents per thousand dollars of
33 assessed value against the taxable property of the county, the county
34 legislative authority may levy a lesser amount. The direct and
35 indirect costs incurred in the administration of the veterans'
36 assistance fund (~~shall~~) must be computed by the county auditor, or
37 the chief financial officer in a county operating under a charter, not

1 less than annually. Following the computation of these direct and
2 indirect costs, an amount equal to these costs may then be transferred
3 from the veterans' assistance fund to the county current expense fund.

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

8 **Sec. 6.** RCW 84.52.069 and 2004 c 129 s 23 are each amended to read
9 as follows:

10 (1) As used in this section, "taxing district" means a county,
11 emergency medical service district, city or town, public hospital
12 district, urban emergency medical service district, regional fire
13 protection service authority, or fire protection district.

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

36 (3) A taxing district imposing a permanent levy under this section
37 shall provide for separate accounting of expenditures of the revenues

1 generated by the levy. The taxing district shall maintain a statement
2 of the accounting which shall be updated at least every two years and
3 shall be available to the public upon request at no charge.

4 (4)(a) A taxing district imposing a permanent levy under this
5 section shall provide for a referendum procedure to apply to the
6 ordinance or resolution imposing the tax. This referendum procedure
7 shall specify that a referendum petition may be filed at any time with
8 a filing officer, as identified in the ordinance or resolution. Within
9 ten days, the filing officer shall confer with the petitioner
10 concerning form and style of the petition, issue the petition an
11 identification number, and secure an accurate, concise, and positive
12 ballot title from the designated local official. The petitioner
13 (~~shall have~~) has thirty days in which to secure the signatures of not
14 less than fifteen percent of the registered voters of the taxing
15 district, as of the last general election, upon petition forms which
16 contain the ballot title and the full text of the measure to be
17 referred. The filing officer shall verify the sufficiency of the
18 signatures on the petition and, if sufficient valid signatures are
19 properly submitted, shall certify the referendum measure to the next
20 election within the taxing district if one is to be held within one
21 hundred eighty days from the date of filing of the referendum petition,
22 or at a special election to be called for that purpose in accordance
23 with RCW 29A.04.330.

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

29 (5) Any tax imposed under this section shall be used only for the
30 provision of emergency medical care or emergency medical services,
31 including related personnel costs, training for such personnel, and
32 related equipment, supplies, vehicles and structures needed for the
33 provision of emergency medical care or emergency medical services.

34 (6)(a) If a county levies a tax under this section, no taxing
35 district within the county may levy a tax under this section. If a
36 regional fire protection service authority imposes a tax under this
37 section, no other taxing district that is a participating fire
38 protection jurisdiction in the regional fire protection service

1 authority may levy a tax under this section. No other taxing district
2 may levy a tax under this section if another taxing district has levied
3 a tax under this section within its boundaries(~~(:—PROVIDED, That)~~),
4 except as provided otherwise in (b) of this subsection (6).

5 (b)(i) If a county levies less than fifty cents per thousand
6 dollars of the assessed value of property, then any other taxing
7 district may levy a tax under this section equal to the difference
8 between the rate of the levy by the county and fifty cents(~~(:—PROVIDED~~
9 ~~FURTHER, That)~~). However, if a taxing district within a county levies
10 this tax, and the voters of the county subsequently approve a levying
11 of this tax, then the amount of the taxing district levy within the
12 county (~~shall~~) must be reduced, when the combined levies exceed fifty
13 cents. Whenever a tax is levied countywide, the service shall, insofar
14 as is feasible, be provided throughout the county(~~(:—PROVIDED FURTHER,~~
15 ~~That)~~).

16 (ii) No county wide levy proposal may be placed on the ballot
17 without the approval of the legislative authority of each city
18 exceeding fifty thousand population within the county(~~(:—AND PROVIDED~~
19 ~~FURTHER, That)~~).

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

23 (iv) If a county proposes to impose tax levies under this section,
24 no other ballot proposition authorizing tax levies under this section
25 by another taxing district in the county may be placed before the
26 voters at the same election at which the county ballot proposition is
27 placed(~~(:—AND PROVIDED FURTHER, That)~~).

28 (v) Any taxing district emergency medical service levy that is
29 limited in duration and that is authorized subsequent to a county
30 emergency medical service levy that is limited in duration(~~(, shall)~~)
31 expires concurrently with the county emergency medical service levy.

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

34 (8) If a ballot proposition approved under subsection (2) of this
35 section did not impose the maximum allowable levy amount authorized for
36 the taxing district under this section, any future increase up to the
37 maximum allowable levy amount must be specifically authorized by the

1 voters in accordance with subsection (2) of this section at a general
2 or special election.

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

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

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

9 (b) "Participating fire protection jurisdiction" means a fire
10 protection district, city, town, Indian tribe, or port district that is
11 represented on the governing board of a regional fire protection
12 service authority.

13 **Sec. 7.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to read
14 as follows:

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

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

1 (2) The aggregate levies of junior taxing districts and senior
2 taxing districts, other than the state, shall not exceed five dollars
3 and ninety cents per thousand dollars of assessed valuation. The term
4 "junior taxing districts" includes all taxing districts other than the
5 state, counties, road districts, cities, towns, port districts, and
6 public utility districts. The limitations provided in this subsection
7 shall not apply to: (a) Levies at the rates provided by existing law
8 by or for any port or public utility district; (b) excess property tax
9 levies authorized in Article VII, section 2 of the state Constitution;
10 (c) levies for acquiring conservation futures as authorized under RCW
11 84.34.230; (d) levies for emergency medical care or emergency medical
12 services imposed under RCW 84.52.069; (e) levies to finance affordable
13 housing for very low-income housing imposed under RCW 84.52.105; (f)
14 the portions of levies by metropolitan park districts that are
15 protected under RCW 84.52.120; (g) levies imposed by ferry districts
16 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW
17 84.52.135; (i) the portions of levies by fire protection districts that
18 are protected under RCW 84.52.125; ~~((and))~~ (j) levies by counties for
19 transit-related purposes under RCW 84.52.140; (k) levies for
20 developmental disabilities or mental health services under RCW
21 71.20.110; and (l) levies for veterans' assistance under RCW 73.08.080.

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

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

26 (2) The rate percent of all taxes for state and county purposes,
27 and purposes of taxing districts coextensive with the county, ~~((shall))~~
28 must be determined, calculated and fixed by the county assessors of the
29 respective counties, within the limitations provided by law, upon the
30 assessed valuation of the property of the county, as shown by the
31 completed tax rolls of the county, and the rate percent of all taxes
32 levied for purposes of taxing districts within any county ~~((shall))~~
33 must be determined, calculated and fixed by the county assessors of the
34 respective counties, within the limitations provided by law, upon the
35 assessed valuation of the property of the taxing districts
36 respectively.

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

6 (~~(1)~~) (a) The full certified rates of tax levy for state, county,
7 county road district, and city or town purposes (~~shall~~) must be
8 extended on the tax rolls in amounts not exceeding the limitations
9 established by law; however any state levy (~~shall~~) takes precedence
10 over all other levies and (~~shall~~) may not be reduced for any purpose
11 other than that required by RCW 84.55.010. If, as a result of the
12 levies imposed under RCW 36.54.130, 71.20.110, 73.08.080, 84.34.230,
13 84.52.069, 84.52.105, the portion of the levy by a metropolitan park
14 district that was protected under RCW 84.52.120, 84.52.125, 84.52.135,
15 and 84.52.140, the combined rate of regular property tax levies that
16 are subject to the one percent limitation exceeds one percent of the
17 true and fair value of any property, then these levies (~~shall~~) must
18 be reduced as follows:

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

23 (~~(b)~~) (ii) If the combined rate of regular property tax levies
24 that are subject to the one percent limitation still exceeds one
25 percent of the true and fair value of any property, the portion of the
26 levy by a fire protection district that is protected under RCW
27 84.52.125 (~~shall~~) must be reduced until the combined rate no longer
28 exceeds one percent of the true and fair value of any property or
29 (~~shall be~~) eliminated;

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

36 (~~(d)~~) (iv) If the combined rate of regular property tax levies
37 that are subject to the one percent limitation still exceeds one
38 percent of the true and fair value of any property, the levy imposed by

1 a ferry district under RCW 36.54.130 must be reduced until the combined
2 rate no longer exceeds one percent of the true and fair value of any
3 property or (~~must be~~) eliminated;

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

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

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

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

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

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

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

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

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

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

29 NEW SECTION. Sec. 9. Sections 3 through 5, 7, and 8 of this act
30 apply to taxes levied for collection in 2012 and thereafter.

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