
HOUSE BILL 2321

State of Washington 64th Legislature 2016 Regular Session

By Representatives Stokesbary, Reykdal, Peterson, Fitzgibbon,
Tharinger, and Van De Wege

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on Local Government.

1 AN ACT Relating to removing disincentives to the voluntary
2 formation of regional fire protection service authorities by
3 equalizing certain provisions with existing laws governing fire
4 protection districts and by clarifying the formation process;
5 amending RCW 52.26.030, 52.26.230, 84.52.043, 84.52.043, 84.52.125,
6 and 84.55.092; reenacting and amending RCW 52.26.020, 84.52.010, and
7 84.52.010; adding a new section to chapter 52.26 RCW; creating a new
8 section; providing effective dates; and providing expiration dates.

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

10 **Sec. 1.** RCW 52.26.020 and 2011 c 141 s 1 are each reenacted and
11 amended to read as follows:

12 The definitions in this section apply throughout this chapter
13 unless the context clearly requires otherwise.

14 (1) "Board" means the governing body of a regional fire
15 protection service authority.

16 (2) "Elected official" means an elected official of a
17 participating fire protection jurisdiction or a regional fire
18 protection district commissioner created under RCW 52.26.080.

19 (3) "Fire protection jurisdiction" means a fire district,
20 regional fire protection service authority, city, town, port
21 district, municipal airport, or Indian tribe.

1 (4) "Participating fire protection jurisdiction" means a fire
2 protection jurisdiction participating in the formation or operation
3 of a regional fire protection service authority.

4 (5) "Regional fire protection service authority" or "authority"
5 means a municipal corporation, an independent taxing authority within
6 the meaning of Article VII, section 1 of the state Constitution, and
7 a taxing district within the meaning of Article VII, section 2 of the
8 state Constitution, whose boundaries are coextensive with two or more
9 adjacent fire protection jurisdictions and that has been created by a
10 vote of the people under this chapter to implement a regional fire
11 protection service authority plan.

12 (6) "Regional fire protection service authority plan" or "plan"
13 means a plan to develop and finance a regional fire protection
14 service authority project or projects((7)) including, but not limited
15 to, specific capital projects, fire operations and emergency service
16 operations pursuant to RCW 52.26.040(3)(b), and preservation and
17 maintenance of existing or future facilities.

18 (7) "Regional fire protection service authority planning
19 committee" or "planning committee" means the advisory committee
20 created under RCW 52.26.030 to create and propose to fire protection
21 jurisdictions a regional fire protection service authority plan to
22 design, finance, and develop fire protection and emergency service
23 projects.

24 (8) "Regular property taxes" has the same meaning as in RCW
25 84.04.140.

26 **Sec. 2.** RCW 52.26.030 and 2004 c 129 s 3 are each amended to
27 read as follows:

28 Regional fire protection service authority planning committees
29 are advisory entities that are created, convened, and empowered as
30 follows:

31 (1) Any two or more adjacent fire protection jurisdictions may
32 create a regional fire protection service authority and convene a
33 regional fire protection service authority planning committee. No
34 fire protection jurisdiction may participate in more than one created
35 authority.

36 (2) Each governing body of the fire protection jurisdictions
37 participating in planning under this chapter shall appoint three
38 elected officials to the authority planning committee. Members of the
39 planning committee may receive compensation of seventy dollars per

1 day, or portion thereof, not to exceed seven hundred dollars per
2 year, for attendance at planning committee meetings and for
3 performance of other services in behalf of the authority, and may be
4 reimbursed for travel and incidental expenses at the discretion of
5 their respective governing body.

6 (3) A regional fire protection service authority planning
7 committee may receive state funding, as appropriated by the
8 legislature, or county funding provided by the affected counties for
9 start-up funding to pay for salaries, expenses, overhead, supplies,
10 and similar expenses ordinarily and necessarily incurred. Upon
11 creation of a regional fire protection service authority, the
12 authority shall within one year reimburse the state or county for any
13 sums advanced for these start-up costs from the state or county.

14 (4) The planning committee shall conduct its affairs and
15 formulate a regional fire protection service authority plan as
16 provided under RCW 52.26.040.

17 (5) At its first meeting, a regional fire protection service
18 authority planning committee may elect officers and provide for the
19 adoption of rules and other operating procedures.

20 (6) The planning committee may dissolve itself at any time by a
21 majority vote of the total membership of the planning committee. Any
22 participating fire protection jurisdiction may withdraw upon thirty
23 calendar days' written notice to the other jurisdictions.

24 **Sec. 3.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to
25 read as follows:

26 (1) Not fewer than ten days nor more than six months before the
27 election at which the proposition to impose the benefit charge is
28 submitted as provided in this chapter, the governing board of the
29 regional fire protection service authority, or the planning committee
30 if the benefit charge is proposed as part of the initial formation of
31 the authority, shall hold a public hearing specifically setting forth
32 its proposal to impose benefit charges for the support of its legally
33 authorized activities that will maintain or improve the services
34 afforded in the authority. A report of the public hearing shall be
35 filed with the county treasurer of each county in which the property
36 is located and be available for public inspection.

37 (2) Prior to November 15th of each year the governing board of
38 the authority shall hold a public hearing to review and establish the

1 regional fire protection service authority benefit charges for the
2 subsequent year.

3 (3) All resolutions imposing or changing the benefit charges must
4 be filed with the county treasurer or treasurers of each county in
5 which the property is located, together with the record of each
6 public hearing, before November 30th immediately preceding the year
7 in which the benefit charges are to be collected on behalf of the
8 authority.

9 (4) After the benefit charges have been established, the owners
10 of the property subject to the charge must be notified of the amount
11 of the charge.

12 **Sec. 4.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 324 and 2015 3rd
13 sp.s. c 24 s 404 are each reenacted and amended to read as follows:

14 (1) Except as is permitted under RCW 84.55.050, all taxes must be
15 levied or voted in specific amounts.

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

27 (3) When a county assessor finds that the aggregate rate of tax
28 levy on any property, that is subject to the limitations set forth in
29 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
30 either of these sections, the assessor must recompute and establish a
31 consolidated levy in the following manner:

32 (a) The full certified rates of tax levy for state, county,
33 county road district, regional transit authority, and city or town
34 purposes must be extended on the tax rolls in amounts not exceeding
35 the limitations established by law; however any state levy takes
36 precedence over all other levies and may not be reduced for any
37 purpose other than that required by RCW 84.55.010. If, as a result of
38 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,
39 84.52.105, the portion of the levy by a metropolitan park district

1 that was protected under RCW 84.52.120, 84.52.125, 84.52.135,
2 84.52.140, and the protected portion of the levy under RCW 86.15.160
3 by flood control zone districts in a county with a population of
4 seven hundred seventy-five thousand or more that are coextensive with
5 a county, the combined rate of regular property tax levies that are
6 subject to the one percent limitation exceeds one percent of the true
7 and fair value of any property, then these levies must be reduced as
8 follows:

9 (i) The portion of the levy by a metropolitan park district that
10 has a population of less than one hundred fifty thousand and is
11 located in a county with a population of one million five hundred
12 thousand or more that is protected under RCW 84.52.120 must be
13 reduced until the combined rate no longer exceeds one percent of the
14 true and fair value of any property or must be eliminated;

15 (ii) If the combined rate of regular property tax levies that are
16 subject to the one percent limitation still exceeds one percent of
17 the true and fair value of any property, the protected portion of the
18 levy imposed under RCW 86.15.160 by a flood control zone district in
19 a county with a population of seven hundred seventy-five thousand or
20 more that is coextensive with a county must be reduced until the
21 combined rate no longer exceeds one percent of the true and fair
22 value of any property or must be eliminated;

23 (iii) If the combined rate of regular property tax levies that
24 are subject to the one percent limitation still exceeds one percent
25 of the true and fair value of any property, the levy imposed by a
26 county under RCW 84.52.140 must be reduced until the combined rate no
27 longer exceeds one percent of the true and fair value of any property
28 or must be eliminated;

29 (iv) If the combined rate of regular property tax levies that are
30 subject to the one percent limitation still exceeds one percent of
31 the true and fair value of any property, the portion of the levy by a
32 fire protection district or regional fire protection service
33 authority that is protected under RCW 84.52.125 must be reduced until
34 the combined rate no longer exceeds one percent of the true and fair
35 value of any property or must be eliminated;

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

1 exceeds one percent of the true and fair value of any property or
2 must be eliminated;

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

9 (vii) If the combined rate of regular property tax levies that
10 are subject to the one percent limitation still exceeds one percent
11 of the true and fair value of any property, the portion of the levy
12 by a metropolitan park district with a population of one hundred
13 fifty thousand or more that is protected under RCW 84.52.120 must be
14 reduced until the combined rate no longer exceeds one percent of the
15 true and fair value of any property or must be eliminated;

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

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

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

35 (i) First, the certified property tax levy authorized under RCW
36 84.52.821 must be reduced on a pro rata basis or eliminated;

37 (ii) Second, if the consolidated tax levy rate still exceeds
38 these limitations, the certified property tax levy rates of those
39 junior taxing districts authorized under RCW 36.68.525, 36.69.145,

1 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
2 eliminated;

3 (iii) Third, if the consolidated tax levy rate still exceeds
4 these limitations, the certified property tax levy rates of flood
5 control zone districts other than the portion of a levy protected
6 under RCW 84.52.815 must be reduced on a pro rata basis or
7 eliminated;

8 (iv) Fourth, if the consolidated tax levy rate still exceeds
9 these limitations, the certified property tax levy rates of all other
10 junior taxing districts, other than fire protection districts,
11 regional fire protection service authorities, library districts, the
12 first fifty cent per thousand dollars of assessed valuation levies
13 for metropolitan park districts, and the first fifty cent per
14 thousand dollars of assessed valuation levies for public hospital
15 districts, must be reduced on a pro rata basis or eliminated;

16 (v) Fifth, if the consolidated tax levy rate still exceeds these
17 limitations, the first fifty cent per thousand dollars of assessed
18 valuation levies for metropolitan park districts created on or after
19 January 1, 2002, must be reduced on a pro rata basis or eliminated;

20 (vi) Sixth, 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 and regional
23 fire protection service authorities under RCW 52.26.140(1) (b) and
24 (c) must be reduced on a pro rata basis or eliminated; and

25 (vii) Seventh, if the consolidated tax levy rate still exceeds
26 these limitations, the certified property tax levy rates authorized
27 for fire protection districts under RCW 52.16.130, regional fire
28 protection service authorities under RCW 52.26.140(1)(a), library
29 districts, metropolitan park districts created before January 1,
30 2002, under their first fifty cent per thousand dollars of assessed
31 valuation levy, and public hospital districts under their first fifty
32 cent per thousand dollars of assessed valuation levy, must be reduced
33 on a pro rata basis or eliminated.

34 **Sec. 5.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 325 and 2015 3rd
35 sp.s. c 24 s 405 are each reenacted and amended to read as follows:

36 (1) Except as is permitted under RCW 84.55.050, all taxes must be
37 levied or voted in specific amounts.

38 (2) The rate percent of all taxes for state and county purposes,
39 and purposes of taxing districts coextensive with the county, must be

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

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

15 (a) The full certified rates of tax levy for state, county,
16 county road district, regional transit authority, and city or town
17 purposes must be extended on the tax rolls in amounts not exceeding
18 the limitations established by law; however any state levy takes
19 precedence over all other levies and may not be reduced for any
20 purpose other than that required by RCW 84.55.010. If, as a result of
21 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,
22 84.52.105, the portion of the levy by a metropolitan park district
23 that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and
24 84.52.140, and the portion of the levy by a flood control zone
25 district that was protected under RCW 84.52.816, the combined rate of
26 regular property tax levies that are subject to the one percent
27 limitation exceeds one percent of the true and fair value of any
28 property, then these levies must be reduced as follows:

29 (i) The portion of the levy by a flood control zone district that
30 was protected under RCW 84.52.816 must be reduced until the combined
31 rate no longer exceeds one percent of the true and fair value of any
32 property or must be eliminated;

33 (ii) If the combined rate of regular property tax levies that are
34 subject to the one percent limitation still exceeds one percent of
35 the true and fair value of any property, the levy imposed by a county
36 under RCW 84.52.140 must be reduced until the combined rate no longer
37 exceeds one percent of the true and fair value of any property or
38 must be eliminated;

39 (iii) If the combined rate of regular property tax levies that
40 are subject to the one percent limitation still exceeds one percent

1 of the true and fair value of any property, the portion of the levy
2 by a fire protection district or regional fire protection service
3 authority that is protected under RCW 84.52.125 must be reduced until
4 the combined rate no longer exceeds one percent of the true and fair
5 value of any property or must be eliminated;

6 (iv) If the combined rate of regular property tax levies that are
7 subject to the one percent limitation still exceeds one percent of
8 the true and fair value of any property, the levy imposed by a county
9 under RCW 84.52.135 must be reduced until the combined rate no longer
10 exceeds one percent of the true and fair value of any property or
11 must be eliminated;

12 (v) If the combined rate of regular property tax levies that are
13 subject to the one percent limitation still exceeds one percent of
14 the true and fair value of any property, the levy imposed by a ferry
15 district under RCW 36.54.130 must be reduced until the combined rate
16 no longer exceeds one percent of the true and fair value of any
17 property or must be eliminated;

18 (vi) If the combined rate of regular property tax levies that are
19 subject to the one percent limitation still exceeds one percent of
20 the true and fair value of any property, the portion of the levy by a
21 metropolitan park district that is protected under RCW 84.52.120 must
22 be reduced until the combined rate no longer exceeds one percent of
23 the true and fair value of any property or must be eliminated;

24 (vii) If the combined rate of regular property tax levies that
25 are subject to the one percent limitation still exceeds one percent
26 of the true and fair value of any property, then the levies imposed
27 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
28 under RCW 84.52.069 that is in excess of thirty cents per thousand
29 dollars of assessed value, must be reduced on a pro rata basis until
30 the combined rate no longer exceeds one percent of the true and fair
31 value of any property or must be eliminated; and

32 (viii) If the combined rate of regular property tax levies that
33 are subject to the one percent limitation still exceeds one percent
34 of the true and fair value of any property, then the thirty cents per
35 thousand dollars of assessed value of tax levy imposed under RCW
36 84.52.069 must be reduced until the combined rate no longer exceeds
37 one percent of the true and fair value of any property or eliminated.

38 (b) The certified rates of tax levy subject to these limitations
39 by all junior taxing districts imposing taxes on such property must

1 be reduced or eliminated as follows to bring the consolidated levy of
2 taxes on such property within the provisions of these limitations:

3 (i) First, the certified property tax levy authorized under RCW
4 84.52.821 must be reduced on a pro rata basis or eliminated;

5 (ii) Second, if the consolidated tax levy rate still exceeds
6 these limitations, the certified property tax levy rates of those
7 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
8 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
9 eliminated;

10 (iii) Third, if the consolidated tax levy rate still exceeds
11 these limitations, the certified property tax levy rates of flood
12 control zone districts other than the portion of a levy protected
13 under RCW 84.52.816 must be reduced on a pro rata basis or
14 eliminated;

15 (iv) Fourth, if the consolidated tax levy rate still exceeds
16 these limitations, the certified property tax levy rates of all other
17 junior taxing districts, other than fire protection districts,
18 regional fire protection service authorities, library districts, the
19 first fifty cent per thousand dollars of assessed valuation levies
20 for metropolitan park districts, and the first fifty cent per
21 thousand dollars of assessed valuation levies for public hospital
22 districts, must be reduced on a pro rata basis or eliminated;

23 (v) Fifth, if the consolidated tax levy rate still exceeds these
24 limitations, the first fifty cent per thousand dollars of assessed
25 valuation levies for metropolitan park districts created on or after
26 January 1, 2002, must be reduced on a pro rata basis or eliminated;

27 (vi) Sixth, if the consolidated tax levy rate still exceeds these
28 limitations, the certified property tax levy rates authorized to fire
29 protection districts under RCW 52.16.140 and 52.16.160 and regional
30 fire protection service authorities under RCW 52.26.140(1) (b) and
31 (c) must be reduced on a pro rata basis or eliminated; and

32 (vii) Seventh, if the consolidated tax levy rate still exceeds
33 these limitations, the certified property tax levy rates authorized
34 for fire protection districts under RCW 52.16.130, regional fire
35 protection service authorities under RCW 52.26.140(1)(a), library
36 districts, metropolitan park districts created before January 1,
37 2002, under their first fifty cent per thousand dollars of assessed
38 valuation levy, and public hospital districts under their first fifty
39 cent per thousand dollars of assessed valuation levy, must be reduced
40 on a pro rata basis or eliminated.

1 **Sec. 6.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 322 are each
2 amended to read as follows:

3 Within and subject to the limitations imposed by RCW 84.52.050 as
4 amended, the regular ad valorem tax levies upon real and personal
5 property by the taxing districts hereafter named are as follows:

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

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

1 of levies by fire protection districts and regional fire protection
2 service authorities that are protected under RCW 84.52.125; (j)
3 levies by counties for transit-related purposes under RCW 84.52.140;
4 (k) the protected portion of the levies imposed under RCW 86.15.160
5 by flood control zone districts in a county with a population of
6 seven hundred seventy-five thousand or more that are coextensive with
7 a county; and (l) levies imposed by a regional transit authority
8 under RCW 81.104.175.

9 **Sec. 7.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 323 are each
10 amended to read as follows:

11 Within and subject to the limitations imposed by RCW 84.52.050 as
12 amended, the regular ad valorem tax levies upon real and personal
13 property by the taxing districts hereafter named are as follows:

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

32 (2) The aggregate levies of junior taxing districts and senior
33 taxing districts, other than the state, may not exceed five dollars
34 and ninety cents per thousand dollars of assessed valuation. The term
35 "junior taxing districts" includes all taxing districts other than
36 the state, counties, road districts, cities, towns, port districts,
37 and public utility districts. The limitations provided in this
38 subsection do not apply to: (a) Levies at the rates provided by
39 existing law by or for any port or public utility district; (b)

1 excess property tax levies authorized in Article VII, section 2 of
2 the state Constitution; (c) levies for acquiring conservation futures
3 as authorized under RCW 84.34.230; (d) levies for emergency medical
4 care or emergency medical services imposed under RCW 84.52.069; (e)
5 levies to finance affordable housing for very low-income housing
6 imposed under RCW 84.52.105; (f) the portions of levies by
7 metropolitan park districts that are protected under RCW 84.52.120;
8 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
9 for criminal justice purposes under RCW 84.52.135; (i) the portions
10 of levies by fire protection districts and regional fire protection
11 service authorities that are protected under RCW 84.52.125; (j)
12 levies by counties for transit-related purposes under RCW 84.52.140;
13 (k) the portion of the levy by flood control zone districts that are
14 protected under RCW 84.52.816; and (l) levies imposed by a regional
15 transit authority under RCW 81.104.175.

16 **Sec. 8.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
17 read as follows:

18 A fire protection district or regional fire protection service
19 authority may protect the district's or authority's tax levy from
20 prorationing under RCW 84.52.010(~~(+2)~~) (3)(b) by imposing up to a
21 total of twenty-five cents per thousand dollars of assessed value of
22 the tax levies authorized under RCW 52.16.140 and 52.16.160, or
23 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents
24 per thousand dollars of assessed valuation limitation established
25 under RCW 84.52.043(2), if those taxes otherwise would be prorated
26 under RCW 84.52.010(~~(+2)(e)~~) (3)(b)(vi).

27 **Sec. 9.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to read
28 as follows:

29 The regular property tax levy for each taxing district other than
30 the state may be set at the amount which would be allowed otherwise
31 under this chapter if the regular property tax levy for the district
32 for taxes due in prior years beginning with 1986 had been set at the
33 full amount allowed under this chapter including any levy authorized
34 under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed
35 but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon
36 imposition of the benefit charge under chapter 52.18 RCW or RCW
37 52.26.180.

1 The purpose of this section is to remove the incentive for a
2 taxing district to maintain its tax levy at the maximum level
3 permitted under this chapter, and to protect the future levy capacity
4 of a taxing district that reduces its tax levy below the level that
5 it otherwise could impose under this chapter, by removing the adverse
6 consequences to future levy capacities resulting from such levy
7 reductions.

8 NEW SECTION. **Sec. 10.** A new section is added to chapter 52.26
9 RCW to read as follows:

10 (1) The governing body of each regional fire protection service
11 authority must prepare an annual fiscal accountability report. The
12 annual report, summarizing activity from the preceding calendar year,
13 must provide the following information for the authority:

14 (a) Total annual revenue, by source;
15 (b) Total annual expenditures, by category;
16 (c) Total population, square miles, and assessed property value
17 within the authority's boundaries;

18 (d) The achievement of the following response time objectives for
19 each county, city, and town within the authority:

20 (i) Response time for the arrival of a unit with first responder
21 or higher level capability at an emergency medical incident; and

22 (ii) Response time for the arrival of an advanced life support
23 unit at an emergency medical incident where this service is provided
24 by the authority.

25 (2) The report required by this section must be:

26 (a) Presented publicly and formally accepted at a regularly
27 scheduled public meeting of the governing board occurring before each
28 July 1st;

29 (b) Posted electronically on the authority's web site; and

30 (c) Submitted to the governing body of each county, city, and
31 town within the boundaries of the regional fire protection service
32 authority.

33 NEW SECTION. **Sec. 11.** Section 4 of this act expires January 1,
34 2018.

35 NEW SECTION. **Sec. 12.** Section 5 of this act takes effect
36 January 1, 2018.

1 NEW SECTION. **Sec. 13.** Sections 4 through 9 of this act apply to
2 property taxes levied for collection in 2017 and thereafter.

3 NEW SECTION. **Sec. 14.** Section 6 of this act expires January 1,
4 2018.

5 NEW SECTION. **Sec. 15.** Section 7 of this act takes effect
6 January 1, 2018.

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