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**HOUSE BILL 1718**

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**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** Representatives Volz, Senn, Tharinger, Schmick, Ormsby, Steele, and Griffey

Read first time 01/29/19. Referred to Committee on Local Government.

1 AN ACT Relating to providing cities and counties flexibility with  
2 existing resources; and amending RCW 82.14.460, 84.52.135, 84.55.050,  
3 71.20.110, 73.08.080, and 84.52.010.

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

5 **Sec. 1.** RCW 82.14.460 and 2015 c 291 s 5 are each amended to  
6 read as follows:

7 (1)(a) A county legislative authority may authorize, fix, and  
8 impose a sales and use tax in accordance with the terms of this  
9 chapter.

10 (b) If a county with a population over eight hundred thousand has  
11 not imposed the tax authorized under this subsection by January 1,  
12 2011, any city with a population over thirty thousand located in that  
13 county may authorize, fix, and impose the sales and use tax in  
14 accordance with the terms of this chapter. The county must provide a  
15 credit against its tax for the full amount of tax imposed under this  
16 subsection (1)(b) by any city located in that county if the county  
17 imposes the tax after January 1, 2011.

18 (2) The tax authorized in this section is in addition to any  
19 other taxes authorized by law and must be collected from those  
20 persons who are taxable by the state under chapters 82.08 and 82.12  
21 RCW upon the occurrence of any taxable event within the county for a

1 county's tax and within a city for a city's tax. The rate of tax  
2 equals one-tenth of one percent of the selling price in the case of a  
3 sales tax, or value of the article used, in the case of a use tax.

4 (3) Moneys collected under this section must be used solely for  
5 the purpose of providing for the operation or delivery of chemical  
6 dependency or mental health treatment programs and services and for  
7 the operation or delivery of therapeutic court programs and services.  
8 For the purposes of this section, "programs and services" includes,  
9 but is not limited to, treatment services, case management,  
10 transportation, and housing that are a component of a coordinated  
11 chemical dependency or mental health treatment program or service.  
12 Every county that authorizes the tax provided in this section shall,  
13 and every other county may, establish and operate a therapeutic court  
14 component for dependency proceedings designed to be effective for the  
15 court's size, location, and resources.

16 ~~((4) All moneys collected under this section must be used solely~~  
17 ~~for the purpose of providing new or expanded programs and services as~~  
18 ~~provided in this section, except as follows:~~

19 ~~(a) For a county with a population larger than twenty-five~~  
20 ~~thousand or a city with a population over thirty thousand, which~~  
21 ~~initially imposed the tax authorized under this section prior to~~  
22 ~~January 1, 2012, a portion of moneys collected under this section may~~  
23 ~~be used to supplant existing funding for these purposes as follows:~~  
24 ~~Up to fifty percent may be used to supplant existing funding in~~  
25 ~~calendar years 2011-2012; up to forty percent may be used to supplant~~  
26 ~~existing funding in calendar year 2013; up to thirty percent may be~~  
27 ~~used to supplant existing funding in calendar year 2014; up to twenty~~  
28 ~~percent may be used to supplant existing funding in calendar year~~  
29 ~~2015; and up to ten percent may be used to supplant existing funding~~  
30 ~~in calendar year 2016;~~

31 ~~(b) For a county with a population larger than twenty-five~~  
32 ~~thousand or a city with a population over thirty thousand, which~~  
33 ~~initially imposes the tax authorized under this section after~~  
34 ~~December 31, 2011, a portion of moneys collected under this section~~  
35 ~~may be used to supplant existing funding for these purposes as~~  
36 ~~follows: Up to fifty percent may be used to supplant existing funding~~  
37 ~~for up to the first three calendar years following adoption; and up~~  
38 ~~to twenty-five percent may be used to supplant existing funding for~~  
39 ~~the fourth and fifth years after adoption;~~

1       ~~(c) For a county with a population of less than twenty-five~~  
2 ~~thousand, a portion of moneys collected under this section may be~~  
3 ~~used to supplant existing funding for these purposes as follows: Up~~  
4 ~~to eighty percent may be used to supplant existing funding in~~  
5 ~~calendar years 2011-2012; up to sixty percent may be used to supplant~~  
6 ~~existing funding in calendar year 2013; up to forty percent may be~~  
7 ~~used to supplant existing funding in calendar year 2014; up to twenty~~  
8 ~~percent may be used to supplant existing funding in calendar year~~  
9 ~~2015; and up to ten percent may be used to supplant existing funding~~  
10 ~~in calendar year 2016; and~~

11       ~~(d) Notwithstanding (a) through (c) of this subsection, moneys~~  
12 ~~collected under this section may be used to support the cost of the~~  
13 ~~judicial officer and support staff of a therapeutic court.~~

14       ~~(5) Nothing in this section may be interpreted to prohibit the~~  
15 ~~use of moneys collected under this section for the replacement of~~  
16 ~~lapsed federal funding previously provided for the operation or~~  
17 ~~delivery of services and programs as provided in this section.)~~

18       **Sec. 2.** RCW 84.52.135 and 2004 c 80 s 1 are each amended to read  
19 as follows:

20       (1) A county (~~with a population of ninety thousand or less~~) may  
21 impose additional regular property tax levies in an amount equal to  
22 fifty cents or less per thousand dollars of the assessed value of  
23 property in the county in accordance with the terms of this section.

24       (2) The tax proposition may be submitted at a general or special  
25 election.

26       (3) The tax may be imposed each year for six consecutive years  
27 when specifically authorized by the registered voters voting on the  
28 proposition, subject to the following:

29       (a) If the number of registered voters voting on the proposition  
30 does not exceed forty percent of the total number of voters voting in  
31 the taxing district at the last general election, the number of  
32 persons voting "yes" on the proposition (~~shall~~) must constitute at  
33 least three-fifths of a number equal to forty percent of the total  
34 number of voters voting in the taxing district at the last general  
35 election.

36       (b) If the number of registered voters voting on the proposition  
37 exceeds forty percent of the total number of voters voting in the  
38 taxing district at the last preceding general election, the number of

1 persons voting "yes" on the proposition (~~shall~~) must be at least  
2 three-fifths of the registered voters voting on the proposition.

3 (4) Ballot propositions (~~shall~~) must conform with RCW  
4 29A.36.210.

5 (5) Any tax imposed under this section (~~shall~~) must be used  
6 exclusively for criminal justice purposes.

7 (6) The limitations in RCW 84.52.043 do not apply to the tax  
8 authorized in this section.

9 (7) The limitation in RCW 84.55.010 does not apply to the first  
10 tax levy imposed pursuant to this section following the approval of  
11 the levy by the voters pursuant to subsection (3) of this section.

12 **Sec. 3.** RCW 84.55.050 and 2018 c 46 s 3 are each amended to read  
13 as follows:

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

28 (2) (~~(a)~~) Subject to statutory dollar limitations, a proposition  
29 placed before the voters under this section may authorize annual  
30 increases in levies for multiple consecutive years, up to six  
31 consecutive years, during which period each year's authorized maximum  
32 legal levy (~~shall~~) must be used as the base upon which an increased  
33 levy limit for the succeeding year is computed, but the ballot  
34 proposition must state the dollar rate proposed only for the first  
35 year of the consecutive years and must state the limit factor, or a  
36 specified index to be used for determining a limit factor, such as  
37 the consumer price index, which need not be the same for all years,  
38 by which the regular tax levy for the district may be increased in  
39 each of the subsequent consecutive years. Elections for this purpose

1 must be held at a primary or general election. The title of each  
2 ballot measure must state the limited purposes for which the proposed  
3 annual increases during the specified period of up to six consecutive  
4 years (~~(shall)~~) will be used.

5 ~~((b)(i) Except as otherwise provided in this subsection (2)(b),~~  
6 ~~funds raised by a levy under this subsection may not supplant~~  
7 ~~existing funds used for the limited purpose specified in the ballot~~  
8 ~~title. For purposes of this subsection, existing funds means the~~  
9 ~~actual operating expenditures for the calendar year in which the~~  
10 ~~ballot measure is approved by voters. Actual operating expenditures~~  
11 ~~excludes lost federal funds, lost or expired state grants or loans,~~  
12 ~~extraordinary events not likely to reoccur, changes in contract~~  
13 ~~provisions beyond the control of the taxing district receiving the~~  
14 ~~services, and major nonrecurring capital expenditures.~~

15 ~~(ii) The supplanting limitations in (b)(i) of this subsection do~~  
16 ~~not apply to levies approved by the voters in calendar years 2009,~~  
17 ~~2010, and 2011, in any county with a population of one million five~~  
18 ~~hundred thousand or more. This subsection (2)(b)(ii) only applies to~~  
19 ~~levies approved by the voters after July 26, 2009.~~

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

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

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

32 (a) Use the dollar amount of a levy under subsection (1) of this  
33 section, or the dollar amount of the final levy under subsection (2)  
34 of this section, for the purpose of computing the limitations for  
35 subsequent levies provided for in this chapter;

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

38 (c) Limit the purpose for which the increased levy is to be made  
39 under (a) of this subsection, but if the limited purpose includes  
40 making redemption payments on bonds;

1 (i) For the county in which the state capitol is located, the  
2 period for which the increased levies are made may not exceed twenty-  
3 five years; and

4 (ii) For districts other than a district under (c)(i) of this  
5 subsection, the period for which the increased levies are made may  
6 not exceed nine years;

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

9 (e) Provide that the exemption authorized by RCW 84.36.381 will  
10 apply to the levy of any additional regular property taxes authorized  
11 by voters; or

12 (f) Include any combination of the conditions in this subsection.

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

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

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

20 **Sec. 4.** RCW 71.20.110 and 2013 c 123 s 1 are each amended to  
21 read as follows:

22 (1) In order to provide additional funds for the coordination and  
23 provision of community services for persons with developmental  
24 disabilities or mental health services, the county governing  
25 authority of each county in the state must (~~(budget and)~~) levy  
26 annually a tax in a sum equal to the amount which would be raised by  
27 (~~(a levy of)~~) two and one-half cents per thousand dollars of assessed  
28 value against the taxable property in the county (~~(or as such amount~~  
29 ~~is modified pursuant to subsection (2) or (3) of this section,~~) to  
30 be used for such purposes. (~~(However,~~) The levy required in this  
31 section must be imposed by the legislative authority of the county as  
32 a separate levy, independent of the regular property tax levy  
33 authorized in RCW 84.52.043(1)(b).

34 (2) All or part of the funds collected from the tax levied for  
35 the purposes of this section may be transferred to the state of  
36 Washington, department of social and health services, for the purpose  
37 of obtaining federal matching funds to provide and coordinate  
38 community services for persons with developmental disabilities and  
39 mental health services. In the event a county elects to transfer such

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

7 ~~((2) 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 RCW.~~

10 ~~(3) (a) The amount of a levy allocated to the purposes specified  
11 in this section may be modified from the amount required by  
12 subsection (1) of this section as follows:~~

13 ~~(i) If the certified levy is reduced from the preceding year's  
14 certified levy, the amount of the levy allocated to the purposes  
15 specified in this section may be reduced by no more than the same  
16 percentage as the certified levy is reduced from the preceding year's  
17 certified levy;~~

18 ~~(ii) If the certified levy is increased from the preceding year's  
19 certified levy, the amount of the levy allocated to the purposes  
20 specified in this section must be increased from the amount of the  
21 levy so allocated in the previous year by at least the same  
22 percentage as the certified levy is increased from the preceding  
23 year's certified levy. However, the amount of the levy allocated to  
24 the purposes specified in this section does not have to be increased  
25 under this subsection (3) (a) (ii) for the portion of a certified levy  
26 increase resulting from a voter-approved increase under RCW 84.55.050  
27 that is dedicated to a specific purpose; or~~

28 ~~(iii) If the certified levy is unchanged from the preceding  
29 year's certified levy, the amount of the levy allocated to the  
30 purposes specified in this section must be equal to or greater than  
31 the amount of the levy so allocated in the preceding year.~~

32 ~~(b) For purposes of this subsection, "certified levy" means the  
33 property tax levy for general county purposes certified to the county  
34 assessor as required by RCW 84.52.070, excluding any amounts  
35 certified under chapters 84.69 and 84.68 RCW.~~

36 ~~(4) Subsections (2) and (3) of this section do not preclude a  
37 county from increasing the levy amount in subsection (1) of this  
38 section to an amount that is greater than the change in the regular  
39 county levy.)~~

1       **Sec. 5.** RCW 73.08.080 and 2013 c 123 s 2 are each amended to  
2 read as follows:

3       (1) (a) The legislative authority in each county must levy ~~((~~in~~~~  
4 ~~addition to the taxes now levied by law,~~)) a tax in a sum equal to  
5 the amount which would be raised by not less than one and one-eighth  
6 cents per thousand dollars of assessed value, and not greater than  
7 twenty-seven cents per thousand dollars of assessed value against the  
8 taxable property of their respective counties, to be levied and  
9 collected as now prescribed by law for the assessment and collection  
10 of taxes, for the purpose of creating a veterans' assistance fund.  
11 The levy must be imposed by the legislative authority of the county  
12 as a separate levy, independent of the regular property tax levy  
13 authorized in RCW 84.52.043(1)(b).

14       (b) Expenditures from the veterans' assistance fund, and interest  
15 earned on balances from the fund, may be used only for:

16       ~~((a))~~ (i) The veterans' assistance programs authorized by RCW  
17 73.08.010;

18       ~~((b))~~ (ii) The burial or cremation of a deceased indigent  
19 veteran or deceased family member of an indigent veteran as  
20 authorized by RCW 73.08.070; and

21       ~~((c))~~ (iii) The direct ~~((and indirect))~~ costs incurred in the  
22 administration of the fund as authorized by subsection (2) of this  
23 section.

24       (2) If the funds on deposit in the veterans' assistance fund,  
25 less outstanding warrants, on the first Tuesday in September exceed  
26 the lesser of the expected yield of one and one-eighth cents per  
27 thousand dollars of assessed value against the taxable property of  
28 the county ~~((or the expected yield of a levy determined as set forth~~  
29 ~~in subsection (5) of this section)),~~ the county legislative authority  
30 may levy a lesser amount than would otherwise be required under  
31 subsection (1) ~~((or (5)))~~ of this section.

32       (3) The direct ~~((and indirect))~~ costs incurred in the  
33 administration of the veterans' assistance fund must be ~~((computed by~~  
34 ~~the county auditor, or the chief financial officer in a county~~  
35 ~~operating under a charter, not less than annually. Following the~~  
36 ~~computation of these direct and indirect costs, an amount equal to~~  
37 ~~these costs may then be transferred from the veterans' assistance~~  
38 ~~fund to the county current expense fund)) budgeted by the county~~  
39 legislative authority and not subject to indirect charges or other  
40 fees.



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

4       ~~(5) (a) The amount of a levy allocated to the purposes specified~~  
5 ~~in this section may be modified from the amount required by~~  
6 ~~subsection (1) of this section as follows:~~

7       ~~(i) If the certified levy is reduced from the preceding year's~~  
8 ~~certified levy, the amount of the levy allocated to the purposes~~  
9 ~~specified in this section may be reduced by no more than the same~~  
10 ~~percentage as the certified levy is reduced from the preceding year's~~  
11 ~~certified levy;~~

12       ~~(ii) If the certified levy is increased from the preceding year's~~  
13 ~~certified levy, the amount of the levy allocated to the purposes~~  
14 ~~specified in this section may not be less than the base allocation~~  
15 ~~increased by the same percentage as the certified levy is increased~~  
16 ~~from the preceding year's certified levy. However, the amount of the~~  
17 ~~levy allocated to the purposes specified in this section does not~~  
18 ~~have to be increased under this subsection (5) (a) (ii) for the portion~~  
19 ~~of a certified levy increase resulting from a voter-approved increase~~  
20 ~~under RCW 84.55.050 that is dedicated to a specific purpose; or~~

21       ~~(iii) If the certified levy is unchanged from the preceding~~  
22 ~~year's certified levy, the amount of the levy allocated to the~~  
23 ~~purposes specified in this section must be equal to or greater than~~  
24 ~~the base allocation.~~

25       ~~(b) For purposes of this subsection, the following definitions~~  
26 ~~apply:~~

27       ~~(i) "Base allocation" means the most recent allocation that was~~  
28 ~~not reduced under subsection (2) of this section.~~

29       ~~(ii) "Certified levy" means the property tax levy for general~~  
30 ~~county purposes certified to the county assessor as required by RCW~~  
31 ~~84.52.070, excluding any amounts certified under chapters 84.69 and~~  
32 ~~84.68 RCW.~~

33       ~~(6) Subsections (2), (4), and (5) of this section do not preclude~~  
34 ~~a county from increasing the levy amount in subsection (1) of this~~  
35 ~~section to an amount that is greater than the change in the regular~~  
36 ~~county levy.)~~

37       **Sec. 6.** RCW 84.52.010 and 2017 c 196 s 10 are each amended to  
38 read as follows:

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

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

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

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

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

37 (ii) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of  
39 the true and fair value of any property, the levy imposed by a county  
40 under RCW 84.52.140 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 (iii) If the combined rate of regular property tax levies that  
4 are subject to the one percent limitation still exceeds one percent  
5 of the true and fair value of any property, the portion of the levy  
6 by a fire protection district or regional fire protection service  
7 authority that is protected under RCW 84.52.125 must be reduced until  
8 the combined rate no longer exceeds one percent of the true and fair  
9 value of any property or must be eliminated;

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

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

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

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

36 (viii) If the combined rate of regular property tax levies that  
37 are subject to the one percent limitation still exceeds one percent  
38 of the true and fair value of any property, then the thirty cents per  
39 thousand dollars of assessed value of tax levy imposed under RCW

1 84.52.069 must be reduced until the combined rate no longer exceeds  
2 one percent of the true and fair value of any property or eliminated.

3 (b) The certified rates of tax levy subject to these limitations  
4 by all junior taxing districts imposing taxes on such property and  
5 the tax levies under RCW 71.20.110 and 73.08.080 must be reduced or  
6 eliminated as follows to bring the consolidated levy of taxes on such  
7 property within the provisions of these limitations:

8 (i) First, the certified property tax levies authorized under RCW  
9 71.20.110 and 73.08.080 must be reduced on a pro rata basis or  
10 eliminated;

11 (ii) Second, the certified property tax levy authorized under RCW  
12 84.52.821 must be reduced on a pro rata basis or eliminated;

13 (~~(ii) Second,~~) (iii) Third, if the consolidated tax levy rate  
14 still exceeds these limitations, the certified property tax levy  
15 rates of those junior taxing districts authorized under RCW  
16 36.68.525, 36.69.145, 35.95A.100, and 67.38.130 must be reduced on a  
17 pro rata basis or eliminated;

18 (~~(iii) Third,~~) (iv) Fourth, if the consolidated tax levy rate  
19 still exceeds these limitations, the certified property tax levy  
20 rates of flood control zone districts other than the portion of a  
21 levy protected under RCW 84.52.816 must be reduced on a pro rata  
22 basis or eliminated;

23 (~~(iv) Fourth,~~) (v) Fifth, if the consolidated tax levy rate  
24 still exceeds these limitations, the certified property tax levy  
25 rates of all other junior taxing districts, other than fire  
26 protection districts, regional fire protection service authorities,  
27 library districts, the first fifty cent per thousand dollars of  
28 assessed valuation levies for metropolitan park districts, and the  
29 first fifty cent per thousand dollars of assessed valuation levies  
30 for public hospital districts, must be reduced on a pro rata basis or  
31 eliminated;

32 (~~(v) Fifth,~~) (vi) Sixth, if the consolidated tax levy rate  
33 still exceeds these limitations, the first fifty cent per thousand  
34 dollars of assessed valuation levies for metropolitan park districts  
35 created on or after January 1, 2002, must be reduced on a pro rata  
36 basis or eliminated;

37 (~~(vi) Sixth,~~) (vii) Seventh, if the consolidated tax levy rate  
38 still exceeds these limitations, the certified property tax levy  
39 rates authorized to fire protection districts under RCW 52.16.140 and  
40 52.16.160 and regional fire protection service authorities under RCW

1 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or  
2 eliminated; and  
3 ((~~vii~~—~~Seventh~~,)) (viii) Eighth, if the consolidated tax levy  
4 rate still exceeds these limitations, the certified property tax levy  
5 rates authorized for fire protection districts under RCW 52.16.130,  
6 regional fire protection service authorities under RCW  
7 52.26.140(1)(a), library districts, metropolitan park districts  
8 created before January 1, 2002, under their first fifty cent per  
9 thousand dollars of assessed valuation levy, and public hospital  
10 districts under their first fifty cent per thousand dollars of  
11 assessed valuation levy, must be reduced on a pro rata basis or  
12 eliminated.

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