the support of the state government and its existing public institutions, and shall take effect October 1, 1951.

Passed the House August 31, 1951.
Passed the Senate September 1, 1951.
Approved by the Governor September 10, 1951.

CHAPTER 23.
[H. B. 33.]

TAXATION OF PROPERTY.

An Act relating to property taxes; providing for limiting rates of levy, authorizing the levy of additional taxes for sewer districts, water districts, public hospital districts, rural county library districts, inter-county rural library districts and fire protection districts, amending sections 84.52.050 and 84.52.010, R.C.W., and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 84.52.050, R.C.W., as derived from section 1, chapter 255, Laws of 1951, is amended and divided into sections 2 to 4, inclusive, herein.

[Formerly Rem. Supp. 1945, § 11238-1e.]

SEC. 2. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, municipal corporations, taxing districts and governmental agencies, now existing or hereafter created, shall not in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty per cent of the true and fair value of such property in money; and within and subject to the aforesaid limitation the levy by the state shall not exceed two mills to be used exclusively for the support of the University of Washington, Washington State College, and the State Colleges of Education; the levy by any county shall not exceed ten mills; the levy by or for any school district shall not exceed twelve mills; the levy for
any road district shall not exceed ten mills; and the
levy by or for any city or town shall not exceed
fifteen mills.

Nothing herein shall prevent levies at the rates
provided by existing law by or for any port or power
district.

Sec. 3. The limitations imposed by this act shall
not prevent the levy of additional taxes, not in
excess of five mills a year and without anticipation
of delinquencies in payment of taxes, in an amount
equal to the interest and principal payable in the
next succeeding year on general obligation bonds,
outstanding on December 6, 1934, issued by or
through the agency of the state, or any county, city,
town, or school district, or the levy of additional
taxes to pay interest on or toward the reduction,
at the rates provided by statute, of the principal of
county, city, town, or school district warrants out-
standing on December 6, 1932; but this millage limi-
tation with respect to general obligation bonds shall
not apply to any taxing district in which a larger
levy is necessary in order to prevent the impairment
of the obligation of contracts. Any county, school
district, metropolitan park district, sewer district,
water district, public hospital district, rural county
library district, inter-county rural library district,
fire protection district, city, or town may levy taxes
at a rate in excess of the rate specified in this act,
when authorized so to do by the electors of such
county, school district, metropolitan park district,
sewer district, water district, public hospital district,
rural county library district, inter-county rural li-
brary district, fire protection district, city or town
by a three-fifths majority of those voting on the
proposition at a special election, to be held in the
year in which the levy is made, and not oftener
than twice in such year, in the manner provided by
law for holding general elections, at such time as may
be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, sewer district, water district, public hospital district, rural county library district, inter-county rural library district, fire protection district, city or town, by giving notice thereof for two successive weeks by publication and posting in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "Yes," and those opposed thereto to vote "No": *Provided,* That the total number of persons voting at such special election must constitute not less than forty per cent of the voters in said taxing district who voted at the last preceding general state election.

**Sec. 4.** Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitation contained in this act. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty per cent of the voters in said municipal corporation who voted at the last preceding general state election.
Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for in this act.

SEC. 5. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House August 31, 1951.
Passed the Senate September 1, 1951.
Approved by the Governor September 10, 1951.

CHAPTER 24.

FIRE PROTECTION DISTRICTS.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 52.16.020, R.C.W., as derived from section 1, chapter 22, Laws of 1949, is amended to read as follows:

There are hereby created in said county treasurer's office of each county in which a fire protection district shall be organized for the use of the district the following funds: (1) expense fund; (2) coupon warrant fund; (3) contract fund; (4) re-