

exceed ((twenty mills on the dollar of assessed valuation, which assessed valuation shall be fifty percent)) one percentum of the true and fair value of such property in money; PROVIDED, HOWEVER, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as authorized by law and in conformity with the provisions of Article VII, section 2 (a), (b), or (c) of the Constitution of the state of Washington.

Nothing herein contained shall prohibit the legislature from allocating or reallocating ((up to twenty mills)) the authority to levy taxes between the taxing districts of the state and its political subdivisions ((and nothing herein contained shall prevent levies at the rates provided by existing law by or for any port or power district)) in a manner which complies with the aggregate tax limitation set forth in this section.

NEW SECTION. Sec. 2. This 1973 amendatory 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 April 7, 1973.

Passed the Senate April 14, 1973.

Approved by the Governor April 25, 1973.

Filed in Office of Secretary of State April 26, 1973.

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CHAPTER 195  
[House Bill No. 186]  
TAX LEVY RATES--DOLLARS PER  
\$1,000 VALUATION

AN ACT Relating to revenue and taxation; amending section 12, chapter 182, Laws of 1945 as amended by section 1, chapter 194, Laws of 1949 and RCW 14.08.290; amending section 7, chapter 152, Laws of 1919 and RCW 17.12.070; amending section 6, chapter 140, Laws of 1921 and RCW 17.16.120; amending section 10, chapter 153, Laws of 1957 and RCW 17.28.100; amending section 4, chapter 64, Laws of 1959 and RCW 17.28.252; amending section 26, chapter 153, Laws of 1957 as last amended by section 5, chapter 56, Laws of 1970 ex. sess.

and RCW 17.28.260; amending section 5, chapter 59, Laws of 1955 and RCW 27.12.050; amending section 7, chapter 59, Laws of 1955 as amended by section 2, chapter 42, Laws of 1970 ex. sess. and RCW 27.12.070; amending section 7, chapter 75, Laws of 1947 as amended by section 8, chapter 59, Laws of 1955 and RCW 27.12.150; amending section 28, chapter 104, Laws of 1903 as last amended by section 26, chapter 176, Laws of 1969 ex. sess. and RCW 27.16.020; amending section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 19, chapter 294, Laws of 1971 ex. sess. and RCW 28A.41.130; amending section 2, chapter 46, Laws of 1973 and RCW 28A.41.130; amending section 28B.20.394, chapter 223, Laws of 1969 ex. sess. as amended by section 1, chapter 107, Laws of 1972 ex. sess. and RCW 28B.20.394; amending section 35.07.180, chapter 7, Laws of 1965 and RCW 35.07.180; amending section 35.10.240, chapter 7, Laws of 1965 as last amended by section 7, chapter 89, Laws of 1969 ex. sess. and RCW 35.10.240; amending section 14, chapter 89, Laws of 1969 ex. sess. and RCW 35.10.315; amending section 35.13.172, chapter 7, Laws of 1965 and RCW 35.13.172; amending section 35.21.430, chapter 7, Laws of 1965 and RCW 35.21.430; amending section 35.23.470, chapter 7, Laws of 1965 and RCW 35.23.470; amending section 35.24.350, chapter 7, Laws of 1965 and RCW 35.24.350; amending section 35.30.020, chapter 7, Laws of 1965 and RCW 35.30.020; amending section 35.31.060, chapter 7, Laws of 1965 and RCW 35.31.060; amending section 8, chapter 7, Laws of 1967 and RCW 35.32A.060; amending section 22, chapter 95, Laws of 1969 ex. sess. and RCW 35.33.145; amending section 35.56.190, chapter 7, Laws of 1965 and RCW 35.56.190; amending section 35.58.090, chapter 7, Laws of 1965 and RCW 35.58.090; amending section 1, chapter 11, Laws of 1970 ex. sess. as last amended by section 9, chapter 303, Laws of 1971 ex. sess. and RCW 35.58.450; amending section 35.61.210, chapter 7, Laws of 1965 and RCW 35.61.210; amending section 35A.14.220, chapter 119, Laws of 1967 ex. sess. and RCW 35A.14.220; amending section 35A.31.070, chapter 119, Laws of 1967 ex. sess. and RCW 35A.31.070; amending section 35A.33.145, chapter 119, Laws of 1967 ex. sess. and RCW 35A.33.145; amending section 35A.40.090, chapter 119, Laws of 1967 ex. sess. as amended by section 16, chapter 42, Laws of 1970 ex. sess. and RCW 35A.40.090; amending section 36.32.350, chapter 4, Laws of 1963 as last amended by section 3, chapter 85, Laws of 1971 ex. sess. and RCW 36.32.350; amending section 36.33.140, chapter 4, Laws of 1963 and RCW 36.33.140; amending section 1, chapter 25, Laws of 1971 ex. sess. and RCW 36.33.220; amending

section 36.40.090, chapter 4, Laws of 1963 and RCW 36.40.090; amending section 1, chapter 102, Laws of 1972 ex. sess. and RCW 36.40.300; amending section 36.47.040, chapter 4, Laws of 1963 as last amended by section 2, chapter 47, Laws of 1970 ex. sess. and RCW 36.47.040; amending section 36.54.080, chapter 4, Laws of 1963 and RCW 36.54.080; amending section 36.62.090, chapter 4, Laws of 1963 and RCW 36.62.090; amending section 9, chapter 218, Laws of 1963 and RCW 36.68.480; amending section 13, chapter 218, Laws of 1963 as amended by section 19, chapter 42, Laws of 1970 ex. sess. and RCW 36.68.520; amending section 36.69.140, chapter 4, Laws of 1963 as last amended by section 20, chapter 42, Laws of 1970 ex. sess. and RCW 36.69.140; amending section 36.82.040, chapter 4, Laws of 1963 as amended by section 2, chapter 25, Laws of 1971 ex. sess. and RCW 36.82.040; amending section 11, chapter 189, Laws of 1967 and RCW 36.93.110; amending section 6, chapter 91, Laws of 1947 as last amended by section 2, chapter 92, Laws of 1970 ex. sess. and RCW 41.16.060; amending section 4, chapter 209, Laws of 1969 ex. sess. as amended by section 2, chapter 6, Laws of 1970 ex. sess. and RCW 41.26.040; amending section 2, chapter 13, Laws of 1911 and RCW 45.72.050; amending section 3, chapter 243, Laws of 1969 ex. sess. and RCW 45.82.020; amending section 46.68.120, chapter 12, Laws of 1961 as last amended by section 1, chapter 103, Laws of 1972 ex. sess. and RCW 46.68.120; amending section 20, chapter 34, Laws of 1939 as last amended by section 1, chapter 101, Laws of 1963 and RCW 52.08.030; amending section 3, chapter 70, Laws of 1941 as last amended by section 1, chapter 18, Laws of 1965 ex. sess. and RCW 52.08.060; amending section 3, chapter 24, Laws of 1951 2nd ex. sess. as last amended by section 30, chapter 42, Laws of 1970 ex. sess. and RCW 52.16.080; amending section 7, chapter 24, Laws of 1951 2nd ex. sess. and RCW 52.16.120; amending section 8, chapter 24, Laws of 1951 2nd ex. sess. as last amended by section 1, chapter 105, Laws of 1971 ex. sess. and RCW 52.16.130; amending section 9, chapter 24, Laws of 1951 2nd ex. sess. and RCW 52.16.140; amending section 9, chapter 53, Laws of 1961 as amended by section 2, chapter 243, Laws of 1969 ex. sess. and RCW 52.16.160; amending section 4, chapter 31, Laws of 1961 as amended by section 3, chapter 47, Laws of 1970 ex. sess. and RCW 53.06.040; amending section 11, chapter 65, Laws of 1955 and RCW 53.36.020; amending section 1, chapter 29, Laws of 1925 as amended by section 1, chapter 22, Laws of 1965 ex. sess. and RCW 53.36.070; amending section 1, chapter 265, Laws of 1957 and RCW 53.36.100; amending section 4, chapter 162,

Laws of 1971 ex. sess. and RCW 53.47.040; amending section 9, chapter 390, Laws of 1955 and RCW 54.16.080; amending section 4, chapter 210, Laws of 1941 as last amended by section 1, chapter 250, Laws of 1953 and RCW 56.04.050; amending section 1, chapter 267, Laws of 1961 as amended by section 4, chapter 47, Laws of 1970 ex. sess. and RCW 56.08.110; amending section 14, chapter 210, Laws of 1941 as last amended by section 10, chapter 250, Laws of 1953 and RCW 56.16.010; amending section 17, chapter 210, Laws of 1941 as last amended by section 6, chapter 103, Laws of 1959 and RCW 56.16.030; amending section 18, chapter 210, Laws of 1941 as last amended by section 80, chapter 56, Laws of 1970 ex. sess. and RCW 56.16.040; amending section 16, chapter 250, Laws of 1953 as amended by section 12, chapter 103, Laws of 1959 and RCW 56.16.115; amending section 3, chapter 114, Laws of 1929 as last amended by section 1, chapter 251, Laws of 1953 and RCW 57.04.050; amending section 1, chapter 242, Laws of 1961 as amended by section 5, chapter 47, Laws of 1970 ex. sess. and RCW 57.08.110; amending section 7, chapter 18, Laws of 1959 as amended by section 7, chapter 108, Laws of 1959 and RCW 57.16.020; amending section 9, chapter 18, Laws of 1959 as amended by section 9, chapter 108, Laws of 1959 and RCW 57.16.040; amending section 11, chapter 114, Laws of 1929 as last amended by section 83, chapter 56, Laws of 1970 ex. sess. and RCW 57.20.010; amending section 16, chapter 251, Laws of 1953 and RCW 57.20.015; amending section 18, chapter 114, Laws of 1929 as last amended by section 4, chapter 25, Laws of 1951 2nd ex. sess. and RCW 57.20.100; amending section 2, chapter 129, Laws of 1893 as last amended by section 34, chapter 271, Laws of 1969 ex. sess. and RCW 58.08.040; amending section 82, chapter 250, Laws of 1907 and RCW 65.12.660; amending section 95, chapter 250, Laws of 1907 as amended by section 2, chapter 121, Laws of 1973 and RCW 65.12.790; amending section 23, chapter 6, Laws of 1947 and RCW 68.16.230; amending section 1, chapter 191, Laws of 1939 as last amended by section 6, chapter 47, Laws of 1970 ex. sess. and RCW 70.12.010; amending section 1, chapter 162, Laws of 1943 as last amended by section 21, chapter 277, Laws of 1971 ex. sess. and RCW 70.32.010; amending section 3, chapter 117, Laws of 1959 as last amended by section 24, chapter 277, Laws of 1971 ex. sess. and RCW 70.32.090; amending section 18, chapter 277, Laws of 1971 ex. sess. and RCW 70.33.040; amending section 11, chapter 277, Laws of 1971 ex. sess. as amended by section 1, chapter 143, Laws of 1972 ex. sess. and RCW 70.35.070; amending section 6, chapter 264, Laws of 1945 as last amended

by section 2, chapter 218, Laws of 1971 ex. sess. and RCW 70.44.060; amending section 15, chapter 238, Laws of 1967 as amended by section 7, chapter 168, Laws of 1969 ex. sess. and RCW 70.94.091; amending section 16, chapter 110, Laws of 1967 ex. sess. as last amended by section 1, chapter 84, Laws of 1971 ex. sess. and RCW 71.20.110; amending section 7, page 210, Laws of 1888 as last amended by section 9, chapter 47, Laws of 1970 ex. sess. and RCW 73.08.080; amending section 2, chapter 105, Laws of 1917 as last amended by section 14, chapter 207, Laws of 1971 ex. sess. and RCW 76.04.360; amending section 13, chapter 288, Laws of 1971 ex. sess. and RCW 84.04.140; amending section 84.28.090, chapter 15, Laws of 1961 as last amended by section 33, chapter 299, Laws of 1971 ex. sess. and RCW 84.28.090; amending section 5, chapter 294, Laws of 1971 ex. sess. as amended by section 4, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.050; amending section 6, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.060; amending section 8, chapter 294, Laws of 1971 ex. sess. as amended by section 2, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.080; amending section 12, chapter 294, Laws of 1971 ex. sess. as amended by section 5, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.120; amending section 14, chapter 294, Laws of 1971 ex. sess. as amended by section 6, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.140; amending section 4, chapter 243, Laws of 1971 ex. sess. and RCW 84.34.230; amending section 1, chapter 117, Laws of 1967 ex. sess. and RCW 84.36.270; amending section 84.40.030, chapter 15, Laws of 1961 as last amended by section 2, chapter 125, Laws of 1972 ex. sess. and RCW 84.40.030; amending section 84.40.040, chapter 15, Laws of 1961 as amended by section 36, chapter 149, Laws of 1967 ex. sess. and RCW 84.40.040; amending section 84.40.320, chapter 15, Laws of 1961 and RCW 84.40.320; amending section 84.48.080, chapter 15, Laws of 1961 as amended by section 9, chapter 288, Laws of 1971 ex. sess. and RCW 84.48.080; amending section 8, chapter 288, Laws of 1971 ex. sess. and RCW 84.48.085; amending section 84.52.010, chapter 15, Laws of 1961 as last amended by section 6, chapter 243, Laws of 1971 ex. sess. and RCW 84.52.010; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 3, Laws of 1973 and RCW 84.52.052; amending section 84.52.054, chapter 15, Laws of 1961 and RCW 84.52.054; amending section 84.52.056, chapter 15, Laws of 1961 and RCW 84.52.056; amending section 8, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.061; amending section 9, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.063; amending section 1,

chapter 33, Laws of 1967 ex. sess. as last amended by section 25, chapter 299, Laws of 1971 ex. sess. and RCW 84.52.065; amending section 2, chapter 174, Laws of 1965 ex. sess. as last amended by section 7, chapter 92, Laws of 1970 ex. sess. and RCW 84.54.020; amending section 22, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.030; amending section 23, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.040; amending section 24, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.050; amending section 84.56.180, chapter 15, Laws of 1961 as amended by section 5, chapter 124, Laws of 1969 ex. sess. and RCW 84.56.180; amending section 4, chapter 184, Laws of 1967 and RCW 85.15.030; amending section 7, chapter 184, Laws of 1967 and RCW 85.15.060; amending section 8, chapter 184, Laws of 1967 and RCW 85.15.070; amending section 15, chapter 184, Laws of 1967 and RCW 85.15.140; amending section 2, chapter 45, Laws of 1951 and RCW 85.18.010; amending section 4, chapter 45, Laws of 1951 and RCW 85.18.030; amending section 9, chapter 45, Laws of 1951 and RCW 85.18.080; amending section 16, chapter 45, Laws of 1951 and RCW 85.18.150; amending section 19, chapter 225, Laws of 1909 and RCW 85.24.250; amending section 4, chapter 131, Laws of 1961 and RCW 85.32.030; amending section 5, chapter 131, Laws of 1961 and RCW 85.32.040; amending section 6, chapter 131, Laws of 1961 and RCW 85.32.050; amending section 7, chapter 131, Laws of 1961 and RCW 85.32.060; amending section 11, chapter 131, Laws of 1961 and RCW 85.32.100; amending section 12, chapter 131, Laws of 1961 and RCW 85.32.110; amending section 13, chapter 131, Laws of 1961 and RCW 85.32.120; amending section 22, chapter 131, Laws of 1961 and RCW 85.32.210; amending section 4, chapter 154, Laws of 1967 and RCW 85.36.030; amending section 1, chapter 66, Laws of 1907 as amended by section 8, chapter 204, Laws of 1941 and RCW 86.12.010; amending section 1, chapter 54, Laws of 1913 and RCW 86.13.010; amending section 16, chapter 153, Laws of 1961 and RCW 86.15.160; amending section 8, chapter 226, Laws of 1961 and RCW 87.84.070; adding new sections to chapter 84.52 RCW; creating new sections; repealing section 7, chapter 152, Laws of 1919 and RCW 17.12.070; repealing section 6, chapter 140, Laws of 1921 and RCW 17.16.120; repealing section 28A.48.110, chapter 223, Laws of 1969 ex. sess., section 2, chapter 100, Laws of 1971 ex. sess., section 10, chapter 124, Laws of 1972 ex. sess. and RCW 28A.48.110; repealing section 8, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.061; repealing section 2, chapter 174, Laws of 1965 ex. sess., section 2, chapter 146, Laws of 1967 ex. sess., section 7,

chapter 92, Laws of 1970 ex. sess. and RCW 84.54.020; repealing section 74.04.150, chapter 26, Laws of 1959, section 66, chapter 262, Laws of 1969 ex. sess., section 3, chapter 92, Laws of 1970 ex. sess., section 17, chapter 281, Laws of 1971 ex. sess. and RCW 74.04.150; declaring an emergency; and prescribing effective dates.

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

Section 1. Section 12, chapter 182, Laws of 1945 as amended by section 1, chapter 194, Laws of 1949 and RCW 14.08.290 are each amended to read as follows:

The establishment of county airport districts is hereby authorized. Written application for the formation of such a district signed by at least one hundred registered voters, who reside and own real estate in the proposed districts, shall be filed with the board of county commissioners. The board shall immediately transmit the application to the proper registrar of voters for the proposed district who shall check the names, residence and registration of the signers with the records of his office and shall, as soon as possible, certify to said board the number of qualified signers. If the requisite number of signers is so certified, the board shall thereupon place the proposition: "Shall a county airport district be established in the following area: (describing the proposed district)?," upon the ballot for vote of the people of the proposed district at the next election, general or special. If a majority of the voters on such proposition shall vote in favor of the proposition, the board, shall, by resolution, declare the district established. If the requisite number of qualified persons have not signed the application, further signatures may be added and certified until the requisite number have signed and the above procedure shall be thereafter followed.

The area of such district may be the area of the county including incorporated cities and towns, or such portion or portions thereof as the board may determine to be the most feasible for establishing an airport. When established, an airport district shall be a municipality as defined in this chapter and entitled to all the powers conferred by this chapter and exercised by municipal corporations in this state. The airport district is hereby empowered to levy not more than ~~((three mills against the assessed valuation))~~ seventy-five cents per thousand dollars of assessed value of the property lying within the said airport district: PROVIDED, HOWEVER, Such levy shall not be made unless first approved at any election called for the purpose of voting on such levy.

Sec. 2. Section 10, chapter 153, Laws of 1957 and RCW 17.28.100 are each amended to read as follows:

At the same election there shall be submitted to the voters

residing within the district, for their approval or rejection, a proposition authorizing the mosquito control district, if formed, to levy at the earliest time permitted by law on all taxable property located within the mosquito control district a general tax, for one year, of ~~((one mill))~~ twenty-five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the mosquito control district. The proposition shall be expressed on the ballots in substantially the following form:

"ONE YEAR ~~((ONE MILL))~~

TWENTY-FIVE CENTS PER THOUSAND DOLLARS OF ASSESSED VALUE LEVY

"Shall the mosquito control district, if formed, levy a general tax of ~~((one mill))~~ twenty-five cents per thousand dollars of assessed value for one year upon all the taxable property within said district in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limits for authorized purposes of the district?

YES..... □

NO..... □"

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax ~~((and the number of persons voting on the proposition shall constitute not less than forty percent of the total number of votes cast in the area of the proposed mosquito control district at the last preceding county or state general election))~~ in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended.

Sec. 3. Section 4, chapter 64, Laws of 1959 and RCW 17.28.252 are each amended to read as follows:

A mosquito control district shall have the power to levy additional taxes in excess of the ~~((forty mill))~~ constitutional and/or statutory limitations for any of the authorized purposes of such district, not in excess of ~~((two mills a))~~ fifty cents per thousand dollars of assessed value per year when authorized so to do by the electors of such district 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))~~ in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended at such time as may be fixed by the board of trustees for the district, which special election may be called by the board of trustees of the district, 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 opposing thereto to vote "No" (PROVIDED, That the total number of persons voting at such special election must constitute not less than forty percent of the voters in said mosquito control district who voted in the last preceding general state or county election)). Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election.

Sec. 4. Section 26, chapter 153, Laws of 1957 as last amended by section 5, chapter 56, Laws of 1970 ex. sess. and RCW 17.28.260 are each amended to read as follows:

A mosquito control district shall have the power to issue general obligation bonds and to pledge the full faith and credit of the district to the payment thereof, for any authorized purpose or purposes of the mosquito control district: PROVIDED, That a proposition authorizing the issuance of such bonds shall have been submitted to the electors of the mosquito control district at a special or general election and assented to by three-fifths of the persons voting on said proposition at said election at which such election the total number of persons voting on such bond proposition shall constitute not less than forty percent of the total number of votes cast within the area of said mosquito control district at the last preceding county or state general election.

General obligation bonds shall bear interest at a rate or rates as authorized by the board of trustees. The various annual maturities shall commence not more than two years from the date of issue of the bonds and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds of such issue, be met by equal annual tax levies.

Such bonds shall never be issued to run for a longer period than ten years from the date of issue.

The bonds shall be signed by the presiding officer of the board of trustees of the district and shall be attested by the secretary of the board, one of which signatures may be a facsimile signature and the seal of the mosquito control district shall be impressed thereon. Each of the interest coupons shall be signed by the facsimile signatures of said officials. General obligation bonds shall be sold at public sale as provided by law for sale of general obligation bonds of cities of the first class and at a price not less than par and accrued interest.

There shall be levied by the officers or governing body now or hereafter charged by law with the duty of levying taxes in the manner provided by law an annual levy in excess of the ((forty mill)) constitutional and/or statutory tax limitations sufficient to meet the annual or semiannual payments of the principal and interest on the said bonds maturing as herein provided upon all taxable property

within the mosquito control district.

Sec. 5. Section 5, chapter 59, Laws of 1955 and RCW 27.12.050 are each amended to read as follows:

After the board of county commissioners has declared a rural county library district established, it shall appoint a board of library trustees and provide funds for the establishment and maintenance of library service for the district by making a tax levy on the property in the district of not more than ~~((two mills a))~~ fifty cents per thousand dollars of assessed value per year sufficient for the library service as shown to be required by the budget submitted to the board of county commissioners by the board of library trustees, and by making a tax levy in such further amount as shall be authorized pursuant to RCW 27.12.222 or RCW 84.52.052 or 84.52.056. Such levies shall be a part of the general tax roll and shall be collected as a part of the general taxes against the property in the district.

Sec. 6. Section 7, chapter 59, Laws of 1955 as amended by section 2, chapter 42, Laws of 1970 ex. sess. and RCW 27.12.070 are each amended to read as follows:

At no time shall the total indebtedness of the district exceed an amount that could be raised by a ~~((one mill))~~ one dollar per thousand dollars of assessed value levy on the then existing value of the taxable property of the district, as the term "value of the taxable property" is defined in RCW 39.36.015, except as provided in RCW 27.12.222 or RCW 84.52.052 or 84.52.056. The county treasurer of the county in which any rural county library district is created shall receive and disburse all district revenues and collect all taxes levied under this chapter.

Sec. 7. Section 7, chapter 75, Laws of 1947 as amended by section 8, chapter 59, Laws of 1955 and RCW 27.12.150 are each amended to read as follows:

Funds for the establishment and maintenance of the library service of the district shall be provided by the boards of county commissioners of the respective counties by means of an annual tax levy on the property in the district of not more than ~~((two mills a))~~ fifty cents per thousand dollars of assessed value per year. The tax levy in the several counties shall be at a uniform rate and shall be based on a budget to be compiled by the board of trustees of the intercounty rural library district who shall determine the uniform tax rate necessary and certify their determination to the respective boards of county commissioners.

Excess levies authorized pursuant to RCW 27.12.222 and RCW 84.52.052 or 84.52.056 shall be at a uniform rate which uniform rate shall be determined by the board of trustees of the intercounty rural library district and certified to the respective boards of county

commissioners.

Sec. 8. Section 28, chapter 104, Laws of 1903 as last amended by section 26, chapter 176, Laws of 1969 ex. sess. and RCW 27.16.020 are each amended to read as follows:

Each board of county commissioners may levy a tax not exceeding ~~((one tenth of a mill))~~ two and one-half cents per thousand dollars of assessed value for the support of the circulating library in its intermediate school district. The proceeds of the tax collected shall constitute the circulating school library fund for the payment of all bills created by the intermediate school district for the purchase of books and instructional materials and fixtures. The fund shall be deposited in the office of the county treasurer in which other intermediate school district funds are deposited, and shall be payable on order of the intermediate school district board of education.

Sec. 9. Section 2, chapter 46, Laws of 1973 and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, ~~((other than the proceeds of the state property tax,))~~ the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted pupil enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180:

(1) ~~((Eighty-five percent of the amount of revenues which would be produced by a levy of fourteen mills on the assessed valuation of taxable property within the school district adjusted to twenty-five percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That the funds otherwise distributable under this section to any school district for any year shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under RCW 84.52.050 as now or hereafter amended would produce irrespective of any delinquencies; and~~

~~{2})~~) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

~~((3))~~ (2) ~~((Eighty-five))~~ One hundred percent of the

receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

~~((4))~~ (3) ~~((Eighty-five))~~ One hundred percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

~~((5))~~ Eighty-five percent of the proportion of the receipts from the tax imposed pursuant to RCW 82.04.294 upon harvesters of timber equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to RCW 84.52.050 as now or hereafter amended bears to the aggregate millage rate for all property tax levies for such school district; both regular and excess; and

~~((6))~~ Eighty-five) (4) One hundred percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support.

Notwithstanding any other provision of this chapter, allocation of moneys to school districts per enrolled student shall be an amount, not less than ninety-five percent of the amount, excluding special levies, which any such district realized from state and local funds during the immediately preceding school year.

Sec. 10. Section 28B.20.394, chapter 223, Laws of 1969 ex. sess. as amended by section 1, chapter 107, Laws of 1972 ex. sess. and RCW 28B.20.394 are each amended to read as follows:

In addition to the powers conferred upon the board of regents of the University of Washington by RCW 28B.20.392 and 28B.20.380, said board is authorized and shall have the power to enter into an agreement or agreements with the city of Seattle and the county of King, Washington, to pay to said city and said county such sums as shall be mutually agreed upon for governmental services rendered to said university tract, as defined in RCW 28B.20.390 which sums shall not exceed the amounts that would be received pursuant to limitations imposed by ~~((RCW 84:52:050))~~ section 134 of this 1973 amendatory act by the said city of Seattle and county of King respectively from real and personal property taxes paid on the university tract or any leaseholds thereon if such taxes could lawfully be levied; and any such sums so agreed upon shall be paid from the proceeds and other income from said tract as an item of expense of operation and upkeep thereof: PROVIDED, That in the event that it is determined by a court of final jurisdiction that the provisions of chapter 43, Laws of 1971 first ex. sess., insofar as they affect taxes due and payable in 1972 and 1973 by any lessee of the university tract, are held unconstitutional, the sums paid pursuant to this section in such years shall be refunded in accordance with the provisions of chapter 84.69 RCW; and any provision of RCW 28B.20.392 in conflict herewith

is superseded.

Sec. 11. Section 35.07.180, chapter 7, Laws of 1965 and RCW 35.07.180 are each amended to read as follows:

In the same manner and to the same extent as the proper authorities of the former city or town could have done had it not been disincorporated, the receiver shall be authorized to levy taxes on all taxable property, to receive the taxes when collected and to apply them together with the proceeds arising from sales to the extinguishment of the obligations of the former city or town.

After all the lawful claims against the former city or town have been paid excepting bonds not yet due, no levy greater than ((two mills on the dollar)) fifty cents per thousand dollars of assessed value shall be made; nor shall the levy be greater than sufficient to meet the accruing interest until the bonds mature.

Sec. 12. Section 35.10.240, chapter 7, Laws of 1965 as last amended by section 7, chapter 89, Laws of 1969 ex. sess. and RCW 35.10.240 are each amended to read as follows:

In all cases of consolidation or annexation, the county canvassing board or boards shall canvass the votes cast thereat.

In an election on the question of consolidation the votes cast in each of such corporations shall be canvassed separately, and a statement shall be prepared showing the whole number of votes cast, the number of votes cast for consolidation and the number of votes cast against consolidation, the number of votes cast for creation of a community municipal corporation and the number of votes cast against creation of a community municipal corporation, or both, as the case may be, in each of such corporations. In case the question of the form of government of the new corporation shall have been submitted at such election, the votes thereon and on the name of the new corporation shall be canvassed, and the result of such canvass shall be included in the statement, showing the total number of votes cast in all of the corporations for each form of government submitted. A certified copy of such statement shall be filed with the legislative body of each of the corporations affected.

If it shall appear upon such statement of canvass that a majority of the votes cast in each of such corporations were in favor of consolidation or consolidation and creation of a community municipal corporation, the legislative bodies of each of such corporations shall meet in joint convention at the usual place of meeting of the legislative body of that one of the corporations having the largest population as shown by the last United States census or the determination of the planning and community affairs agency on or before the second Monday next succeeding the receipt of the statement of canvass to prepare a statement of votes cast and declaring the consolidation adopted or consolidation adopted and a

community municipal corporation created, and if such issue were submitted, declaring the form of government to be that form for which a majority of all the votes on that issue were cast and the name of the consolidated city to be that name for which the greatest number of votes were cast.

In an election on the question of the annexation of all or a part of a city or town to another city or town, the votes cast in the city or town or portion thereof to be annexed shall be canvassed, and if a majority of the votes cast be in favor of annexation, the results shall be included in a statement indicating the total number of votes cast.

Both with respect to consolidation and annexation, a proposition for the assumption of indebtedness outside the (~~forty mill~~) constitutional and/or statutory limits by the other corporation(s) in which the indebtedness did not originate shall be deemed approved if a majority of at least three-fifths of the electors of the corporation in which the indebtedness did not originate votes in favor thereof, and the number of persons voting on such proposition constitutes not less than forty percent of the total number of votes cast in such corporations in which indebtedness did not originate at the last preceding general election: PROVIDED, HOWEVER, That if general obligation bond indebtedness was incurred by action by the city legislative body, a proposition for the assumption of such indebtedness by the other corporation(s) in which such indebtedness did not originate shall be deemed approved if a majority of the electors of the corporation in which such indebtedness did not originate votes in favor thereof.

A duly certified copy of such statement of either a consolidation or annexation election shall be filed with the legislative body of each of the corporations affected and recorded upon its minutes, and it shall be the duty of the clerk, or other officer performing the duties of clerk, of each of such legislative bodies, to transmit to the secretary of state and the planning and community affairs agency a duly certified copy of the record of such statement.

Sec. 13. Section 14, chapter 89, Laws of 1969 ex. sess. and RCW 35.10.315 are each amended to read as follows:

Upon the consolidation of two or more corporations, or the annexation of any city or town after March 1st and prior to the date of adopting the final budget and levying the property tax (~~millage~~) dollar rate on the first Monday in October for the next calendar year, the legislative body of the consolidated city or the annexing city is authorized to adopt the final budget and to levy the property tax (~~millage~~) dollar rate for the consolidated cities or towns and any city or town annexed.

Sec. 14. Section 35.13.172, chapter 7, Laws of 1965 and RCW 35.13.172 are each amended to read as follows:

Whenever a petition is filed by either of the methods provided in RCW 35.13.020 and 35.13.130, or a resolution is adopted by the city council, as provided in RCW 35.13.015, and the area proposed for annexation is less than ten acres and less than ~~((two))~~ eight hundred thousand dollars in assessed valuation, the mayor of the city or town to which the area is proposed to be annexed and the chairman of the board of county commissioners and county superintendent of schools can agree by majority that a review proceeding, as provided herein, is not necessary for the protection of the interest of the various parties, in which case such review procedures shall be dispensed with.

Sec. 15. Section 35.21.430, chapter 7, Laws of 1965 and RCW 35.21.430 are each amended to read as follows:

On and after January 1, 1951, whenever a city or town shall acquire electric generation, transmission and/or distribution properties which at the time of acquisition were in private ownership, the legislative body thereof may each year order payments made to all taxing districts within which any part of the acquired properties are located, in amounts not greater than the taxes, exclusive of excess levies voted by the people and/or levies made for the payment of bonded indebtedness pursuant to the provisions of ~~((the forty-mill tax law))~~ Article VII, section 2 of the Constitution of this state, as now or hereafter amended, and/or by statutory provision, imposed on such properties in the last tax year in which said properties were in private ownership.

Sec. 16. Section 35.23.470, chapter 7, Laws of 1965 and RCW 35.23.470 are each amended to read as follows:

Every city of the second class having less than eighteen thousand inhabitants may create a publicity fund to be used exclusively for exploiting and advertising the general advantages and opportunities of the city and its vicinity. After providing by ordinance for a publicity fund the city council may ~~((levy))~~ use therefor an annual ~~((special tax))~~ amount not exceeding ~~((two and one-half mills on each dollar of the))~~ sixty-two and one-half cents per thousand dollars of assessed valuation of the taxable property in the city.

~~((All money derived from this special tax levy shall be paid into the publicity fund and paid out only upon warrants drawn against it and signed by at least two members of the publicity board.))~~

Sec. 17. Section 35.24.350, chapter 7, Laws of 1965 and RCW 35.24.350 are each amended to read as follows:

If by unanimous vote the city council so decides, every city of the third class may use ~~((two mills))~~ fifty cents per thousand

dollars of assessed value of its regular levy for the purpose of creating a fund for any special improvement or purpose authorized by law. The resolution creating the fund must specifically designate its purpose, and the fund so created shall not be used for any purpose other than that designated in the resolution creating it except by unanimous vote of the city council.

Sec. 18. Section 35.30.020, chapter 7, Laws of 1965 and RCW 35.30.020 are each amended to read as follows:

The city council of all unclassified cities in this state are authorized to construct a sewer or system of sewers and to keep the same in repair; the cost of such sewer or sewers shall be paid from a special fund to be known as the "sewer fund" to be provided by the city council, which fund shall be created by a tax on all the property within the limits of such city: PROVIDED, That such tax shall not exceed ((fifty cents on each one hundred)) one dollar and twenty-five cents per thousand dollars of the assessed value of all real and personal property within such city for any one year. Whenever it shall become necessary for the city to take or damage private property for the purpose of making or repairing sewers, and the city council cannot agree with the owner as to the price to be paid, the city council may direct proceedings to be taken by law for the condemnation of such property for such purpose.

Sec. 19. Section 35.31.060, chapter 7, Laws of 1965 and RCW 35.31.060 are each amended to read as follows:

The city or town council after the drawing of warrants against the accident fund shall estimate the amount necessary to pay the warrants with accrued interest thereon, and shall levy a tax sufficient to pay that amount not exceeding ((three mills on the dollar)) seventy-five cents per thousand dollars of assessed value. If a single levy of ((three mills)) seventy-five cents per thousand dollars of assessed value is not sufficient, an annual levy of ((three mills)) seventy-five cents per thousand dollars of assessed value shall be made until the warrants and interest are fully paid.

Sec. 20. Section 8, chapter 7, Laws of 1967 and RCW 35.32A.060 are each amended to read as follows:

Every city having a population of over three hundred thousand may maintain an emergency fund, which fund balance shall not exceed ((one and one-half mills on each dollar of assessed valuation)) thirty-seven and one-half cents per thousand dollars of assessed value. Such fund shall be maintained by an annual budget allowance. When the necessity therefor arises transfers may be made to the emergency fund from any tax-supported fund except bond interest and redemption funds.

The city council by an ordinance approved by two-thirds of all of its members may authorize the expenditure of sufficient money from



the emergency fund to meet the expenses or obligations:

(1) Caused by fire, flood, explosion, storm, earthquake, epidemic, riot, insurrection, act of God, act of the public enemy or any other such happening that could not have been anticipated; or

(2) For the immediate preservation of order or public health or for the restoration to a condition of usefulness of public property the usefulness of which has been destroyed by accident; or

(3) In settlement of approved claims for personal injuries or property damages, exclusive of claims arising from the operation of a public utility owned by the city; or

(4) To meet mandatory expenditures required by laws enacted since the last budget was adopted.

The city council by an ordinance approved by three-fourths of all its members may appropriate from the emergency fund, an amount sufficient to meet the actual necessary expenditures of the city for which insufficient or no appropriations have been made due to causes which could not reasonably have been foreseen at the time of the making of the budget.

An ordinance authorizing an emergency expenditure shall become effective immediately upon being approved by the mayor or upon being passed over his veto as provided by the city charter.

Sec. 21. Section 22, chapter 95, Laws of 1969 ex. sess. and RCW 35.33.145 are each amended to read as follows:

Every city or town may create and maintain a contingency fund to provide moneys with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide moneys for those emergencies described in RCW 35.33.081 and 35.33.091. Such fund may be supported by a budget appropriation from any tax or other revenue source not restricted in use by law, or also may be supported by a transfer from other unexpended or decreased funds made available by ordinance as set forth in RCW 35.33.121: PROVIDED, That the total amount accumulated in such fund at any time shall not exceed the equivalent of ~~((one and one-half mills on each))~~ thirty-seven and one-half cents per thousand dollars of assessed valuation of property within the city or town at such time. Any moneys in the contingency fund at the end of the fiscal year shall not lapse except upon reappropriation by the council to another fund in the adoption of a subsequent budget.

Sec. 22. Section 35.56.190, chapter 7, Laws of 1965 and RCW 35.56.190 are each amended to read as follows:

For the purpose of raising revenues to carry on any project under this chapter including funds for the payment for the lands taken, purchased, acquired or condemned and the expenses incident to the acquiring thereof, or any other cost or expenses incurred by the

city under the provisions of this chapter but not including the cost of actually filling the lands for which the local improvement district was created, a city may levy an annual tax of not exceeding ((three mills on each dollar)) seventy-five cents per thousand dollars of assessed valuation of all property within the city. The city council or commission may create a fund into which all moneys so derived from taxation and moneys derived from rents and issues of the lands shall be paid and against which special fund warrants may be drawn or negotiable bonds issued to meet expenditures under this chapter.

Sec. 23. Section 35.58.090, chapter 7, Laws of 1965 and RCW 35.58.09C are each amended to read as follows:

The election on the formation of the metropolitan municipal corporation shall be conducted by the auditor of the central county in accordance with the general election laws of the state and the results thereof shall be canvassed by the county canvassing board of the central county, which shall certify the result of the election to the board of county commissioners of the central county, and shall cause a certified copy of such canvass to be filed in the office of the secretary of state. Notice of the election shall be published in one or more newspapers of general circulation in each component county in the manner provided in the general election laws. No person shall be entitled to vote at such election unless he is a qualified voter under the laws of the state in effect at the time of such election and has resided within the metropolitan area for at least thirty days preceding the date of the election. The ballot proposition shall be in substantially the following form:

"FORMATION OF METROPOLITAN MUNICIPAL CORPORATION  
((#)) Shall a metropolitan municipal corporation be established for the area described in a resolution of the board of commissioners of..... county adopted on the .....day of....., 19....., to perform the metropolitan functions of ..... (here insert the title of each of the functions to be authorized as set forth in the petition or initial resolution).

YES.....□

NO .....□"

If a majority of the persons voting on the proposition residing within the central city shall vote in favor thereof and a majority of the persons voting on the proposition residing in the metropolitan area outside of the central city shall vote in favor thereof, the metropolitan municipal corporation shall thereupon be established and the board of commissioners of the central county shall adopt a resolution setting a time and place for the first

meeting of the metropolitan council which shall be held not later than thirty days after the date of such election. A copy of such resolution shall be transmitted to the legislative body of each component city and county and of each special district which shall be affected by the particular metropolitan functions authorized.

At the same election there shall be submitted to the voters residing within the metropolitan area, for their approval or rejection, a proposition authorizing the metropolitan municipal corporation, if formed, to levy at the earliest time permitted by law on all taxable property located within the metropolitan municipal corporation a general tax, for one year, of ~~((one mill))~~ twenty-five cents per thousand dollars of assessed value in excess of any constitutional or statutory limitation for authorized purposes of the metropolitan municipal corporation. The proposition shall be expressed on the ballots in substantially the following form:

"ONE YEAR ~~((ONE MILL))~~

TWENTY-FIVE CENTS PER THOUSAND DOLLARS OF ASSESSED VALUE LEVY

~~((^))~~ Shall the metropolitan municipal corporation, if formed, levy a general tax of ~~((one mill))~~ twenty-five cents per thousand dollars of assessed value for one year upon all the taxable property within said corporation in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limits for authorized purposes of the corporation?

YES.....□

NO .....□"

Such proposition to be effective must be approved by a majority of at least three-fifths of the persons voting on the proposition to levy such tax ~~((and the number of persons voting on the proposition shall constitute not less than forty percent of the total number of votes cast in the area of the proposed metropolitan municipal corporation at the last preceding county or state general election))~~ in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended.

Sec. 24. Section 1, chapter 11, Laws of 1970 ex. sess. as last amended by section 9, chapter 303, Laws of 1971 ex. sess. and RCW 35.58.450 are each amended to read as follows:

Notwithstanding the limitations of chapter 39.36 RCW and any other statutory limitations otherwise applicable and limiting municipal debt, a metropolitan municipal corporation shall have the power to authorize and to issue general obligation bonds and to pledge the full faith and credit of the corporation to the payment thereof, for any authorized capital purpose of the metropolitan municipal corporation: PROVIDED, That a proposition authorizing the

issuance of any such bonds to be issued in excess of three-fourths of one percent of the value of the taxable property therein, as the term "value of the taxable property" is defined in RCW 39.36.015, shall have been submitted to the electors of the metropolitan municipal corporation at a special election and assented to by three-fifths of the persons voting on said proposition at said election at which such election the total number of persons voting on such bond proposition shall constitute not less than forty percent of the total number of votes cast within the area of said metropolitan municipal corporation at the last preceding state general election. Such general obligation bonds may be authorized in any total amount in one or more propositions and the amount of such authorization may exceed the amount of bonds which could then lawfully be issued. Such bonds may be issued in one or more series from time to time out of such authorization but at no time shall the total general indebtedness of the metropolitan municipal corporation exceed five percent of the value of the taxable property therein, as the term "value of the taxable property" is defined in RCW 39.36.015. Both principal of and interest on such general obligation bonds may be made payable from annual tax levies to be made upon all the taxable property within the metropolitan municipal corporation in excess of the (~~forty mill~~) constitutional and/or statutory tax limit or may be made payable from any other taxes or any special assessments which the metropolitan municipal corporation may be authorized to levy or from any otherwise unpledged revenue which may be derived from the ownership or operation of properties or facilities incident to the performance of the authorized function for which such bonds are issued or may be made payable from any combination of the foregoing sources. The metropolitan council may include in the principal amount of such bond issue an amount for engineering, architectural, planning, financial, legal, urban design and other services incident to acquisition or construction solely for authorized capital purposes and may include an amount to establish a guaranty fund for revenue bonds issued solely for capital purposes.

General obligation bonds shall be sold as provided in RCW 39.44.030 and shall mature in not to exceed forty years from the date of issue. The various annual maturities shall commence not more than five years from the date of issue of the bonds and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds of such issue, be met by equal annual tax levies.

Such bonds shall be signed by the chairman and attested by the secretary of the metropolitan council, one of which signatures may be a facsimile signature and the seal of the metropolitan corporation shall be impressed or imprinted thereon. Each of the interest

coupons shall be signed by the facsimile signatures of said officials. General obligation bonds shall be sold at public sale as provided by law for sale of general obligation bonds of cities of the first class at a price not less than par and accrued interest.

Sec. 25. Section 35.61.210, chapter 7, Laws of 1965 and RCW 35.61.210 are each amended to read as follows:

The board of park commissioners may levy or cause to be levied a general tax on all the property located in said park district each year not to exceed ((three mills on the assessed valuation)) seventy-five cents per thousand dollars of assessed value of the property in such park district: PROVIDED, That notwithstanding the provisions of RCW 84.52.050, and section 134 of this 1973 amendatory act the board is hereby authorized to levy a general tax in excess of ((three mills)) seventy-five cents per thousand dollars of assessed value when authorized so to do at a special election conducted in accordance with and subject to all the requirements of the Constitution and laws of the state now in force or hereafter enacted governing the limitation of tax levies ((commonly known as the forty mill tax limitation)). The board is hereby authorized to call a special election for the purpose of submitting to the qualified voters of the park district a proposition to levy a tax in excess of the ((three mills)) seventy-five cents per thousand dollars of assessed value herein specifically authorized. The manner of submitting any such proposition, of certifying the same, and of giving or publishing notice thereof, shall be as provided by law for the submission of propositions by cities or towns. The board shall include in its general tax levy for each year a sufficient sum to pay the interest on all outstanding bonds and may include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection the same as other general taxes and when collected, the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out on warrants.

Sec. 26. Section 35A.14.220, chapter 119, Laws of 1967 ex. sess. and RCW 35A.14.220 are each amended to read as follows:

Annexations under the provisions of RCW 35A.14.295, 35A.14.297, 35A.14.300, and 35A.14.310 shall not be subject to review by the annexation review board: PROVIDED, That in class AA, class A and first class counties in which a boundary review board is established under chapter ((189, Laws of 1967 [chapter 36.93 RCW])) 36.93 RCW all annexations shall be subject to review except as provided for in ((section 44 of chapter 189, Laws of 1967 [RCW 36.93.440])) RCW 36.93.110. When the area proposed for annexation in a petition or resolution, initiated and filed under any of the

methods of initiating annexation authorized by this chapter, is less than fifty acres or less than ((five hundred thousand)) two million dollars in assessed valuation, review procedures shall not be required as to such annexation proposal, except as provided in chapter ((189, Laws of 1967 [chapter 36.93 RCW])) 36.93 RCW in those counties with a review board established pursuant to chapter ((189, Laws of 1967 [chapter 36.93 RCW])) 36.93 RCW: PROVIDED, That when an annexation proposal is initiated by the direct petition method authorized by section 35A.14.120, review procedures shall not be required without regard to acreage or assessed valuation, except as provided in chapter ((189, Laws of 1967 [chapter 36.93 RCW])) 36.93 RCW in those counties with a boundary review board established pursuant to chapter ((189, Laws of 1967 [chapter 36.93 RCW])) 36.93 RCW.

Sec. 27. Section 35A.31.070, chapter 119, Laws of 1967 ex. sess. and RCW 35A.31.070 are each amended to read as follows:

The legislative body of the code city, after the drawing of warrants against the accident fund, shall estimate the amount necessary to pay the warrant with accrued interest thereon and may appropriate and transfer money from the contingency fund sufficient therefor, or if there is not sufficient money in the contingency fund the legislative body shall levy a tax sufficient to pay all or such unpaid portion of any judgment not exceeding ((three mills on the dollar)) seventy-five cents per thousand dollars of assessed value. If a single levy of ((three mills)) seventy-five cents per thousand dollars of assessed value is not sufficient, and if other moneys are not available therefor, an annual levy of ((three mills)) seventy-five cents per thousand dollars of assessed value shall be made until the warrants and interest are fully paid.

Sec. 28. Section 35A.33.145, chapter 119, Laws of 1967 ex. sess. and RCW 35A.33.145 are each amended to read as follows:

Every code city may create and maintain a contingency fund to provide moneys with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting the annual budget, or from which to provide moneys for those emergencies described in RCW 35A.33.080 and 35A.33.090. Such fund may be supported by a budget appropriation from any tax or other revenue source not restricted in use by law, or also may be supported by a transfer from other unexpended or decreased funds made available by ordinance as set forth in RCW 35A.33.120: PROVIDED, That the total amount accumulated in such fund at any time shall not exceed the equivalent of ((one and one-half mills on each dollar)) thirty-seven and one-half cents per thousand dollars of assessed valuation of property within the city at such time. Any moneys in the contingency fund at the end of the

fiscal year shall not lapse except upon reappropriation by the council to another fund in the adoption of a subsequent budget.

Sec. 29. Section 35A.40.090, chapter 119, Laws of 1967 ex. sess. as amended by section 16, chapter 42, Laws of 1970 ex. sess. and RCW 35A.40.090 are each amended to read as follows:

No code city shall incur an indebtedness exceeding three-fourths of one percent of the value of the taxable property in such city without the assent of three-fifths of the voters therein voting at an election to be held for that purpose nor, with such assent, to exceed two and one-half percent of the value of the taxable property therein except as otherwise provided in chapter 39.36 RCW and subject to the provisions of this chapter and shall have the authority and be subject to the constitutional and/or statutory limitations ((provided in RCW 84.52.050)) relating to levy of taxes ((within the forty mill limit)). The term "value of the taxable property" shall have the meaning set forth in RCW 39.36.015.

Sec. 30. Section 36.32.350, chapter 4, Laws of 1963 as last amended by section 3, chapter 85, Laws of 1971 ex. sess. and RCW 36.32.350 are each amended to read as follows:

County commissioners may designate the Washington state association of counties as a coordinating agency in the execution of duties imposed by RCW 36.32.335 through 36.32.360 and reimburse the association from county current expense funds in the county commissioners' budget for the costs of any such services rendered: PROVIDED, That the total of such reimbursements from any county in any calendar year shall not exceed a sum equal to the amount which would be raised by a levy of ((one two-hundredths of a mill)) one-half of one cent per thousand dollars of assessed value against ((the actual value of)) the taxable property of the county. Such reimbursement shall be paid on vouchers submitted to the county auditor and approved by the board of county commissioners in the manner provided for the disbursement of other current expense funds and the vouchers shall set forth the nature of the service rendered, supported by affidavit that the service has actually been performed.

Sec. 31. Section 36.33.140, chapter 4, Laws of 1963 and RCW 36.33.140 are each amended to read as follows:

The amount of the levy in any year for the county lands assessment fund shall not exceed the estimated amount needed over and above all moneys on hand in the fund, to pay the aggregate amount of such assessments falling due against the lands in the ensuing year; and in no event shall the levy exceed ((one-half of one mill)) twelve and one-half cents per thousand dollars of assessed value upon all taxable property in the county.

Sec. 32. Section 1, chapter 25, Laws of 1971 ex. sess. and RCW 36.33.220 are each amended to read as follows:

The legislative authority of any county may budget, in accordance with the provisions of chapter 36.40 RCW, and expend any portion of the county road ((millage)) property tax revenues for any service to be provided in the unincorporated area of the county notwithstanding any other provision of law, including chapter 36.82 RCW and RCW 84.52.050 and section 134 of this 1973 amendatory act.

Sec. 33. Section 36.40.090, chapter 4, Laws of 1963 and RCW 36.40.090 are each amended to read as follows:

The board of county commissioners shall then fix the amount of the levies necessary to raise the amount of the estimated expenditures as finally determined, less the total of the estimated revenues from sources other than taxation, including such portion of any available surplus as in the discretion of the board it shall be advisable to so use, and such expenditures as are to be met from bond or warrant issues: PROVIDED, That no county shall retain an unbudgeted cash balance in the current expense fund in excess of a sum equal to the proceeds of a ((five mill)) one dollar and twenty-five cents per thousand dollars of assessed value levy against the assessed valuation of the county. All taxes shall be levied in specific sums and shall not exceed the amount specified in the preliminary budget.

Sec. 34. Section 1, chapter 102, Laws of 1972 ex. sess. and RCW 36.40.300 are each amended to read as follows:

In each year that the state provides financial aid to the counties for a county revaluation program, the county-assumed portion of the costs of such revaluation program including administrative costs, but excluding any costs pertaining to the development of new data processing programs, shall be shared by all local taxing districts within the county authorized to make levies pursuant to RCW 84.52.050. Such sharing shall be for those costs incurred during 1972 and 1973 only. For the years 1972 and 1973 during which, such state financial aid is received, the county treasurer shall compute the proportionate amount of the county-assumed portion of the costs of revaluation in direct proportion to the ratio of basic property tax as authorized by RCW 84.52.050 and section 134 of this 1973 amendatory act levied on behalf of each local taxing district each year, and he shall, on December 31 of those years, bill each local taxing district the amount so computed. The treasurer shall collect said bill by deducting said amount from the next year's tax receipts and place the deducted sums in a special fund to be used solely for the expenses and costs of the administration of the revaluation program: PROVIDED, That the sum deducted from the basic ((millage)) dollar rate for common schools shall be excluded and not considered as revenue in the computation of the school equalization formula pursuant to RCW 28A.41.130. A copy of the assessor's portion of the



preliminary county budget shall be sent to each local taxing district affected by the provisions of this section at the time such budget is prepared.

This section shall expire on December 31, 1974.

Sec. 35. Section 36.47.040, chapter 4, Laws of 1963 as last amended by section 2, chapter 47, Laws of 1970 ex. sess. and RCW 36.47.040 are each amended to read as follows:

Each county which designates the Washington state association of county officials as the agency through which the duties imposed by RCW 36.47.020 may be executed is authorized to reimburse the association from the county current expense fund for the cost of any such services rendered: PROVIDED, That no reimbursement shall be made to the association for any expenses incurred under RCW 36.47.050 for travel, meals, or lodging of such county officials, or their representatives at such meetings, but such expenses may be paid by such official's respective county as other expenses are paid for county business. Such reimbursement shall be paid only on vouchers submitted to the county auditor and approved by the board of county commissioners of each county in the manner provided for the disbursement of other current expense funds. Each such voucher shall set forth the nature of the services rendered by the association, supported by affidavit that the services were actually performed. The total of such reimbursements for any county in any calendar year shall not exceed a sum equal to the amount which would be raised by a levy of ~~((one fourth-hundredth of a mill))~~ one-quarter of a cent per thousand dollars of assessed value against ~~((the actual value of))~~ the taxable property in such county.

Sec. 36. Section 36.54.080, chapter 4, Laws of 1963 and RCW 36.54.080 are each amended to read as follows:

The establishment of a ferry district is hereby authorized. Written application for the formation of such a district signed by at least twenty-five percent of the registered voters, who reside and own real estate in the proposed district, shall be filed with the board of county commissioners. The board shall immediately transmit the application to the proper registrar of voters for the proposed district who shall check the names, residence, and registration of the signers with the records of his office and shall, as soon as possible, certify to said board the number of qualified signers. If the requisite number of signers is so certified, the board shall thereupon place the proposition, "Shall a ferry district be established in the following area to operate ferries between the following termini: (describing the proposed district and ferry routes)?" upon the ballot for vote of the people of the proposed district at the next election, general or special. If sixty percent of the voters on such proposition vote in favor of the proposition,

the board shall, by resolution, declare the district established. If the requisite number of qualified persons have not signed the application, further signatures may be added and certified until the requisite number have signed and the above procedure shall be thereafter followed.

The area of such district shall be the area within any island or group of islands outside incorporated cities and towns, or such portion or portions thereof as specifically defined in the application.

When established, a ferry district shall be a municipality as defined by the statutes of the state and entitled to all the powers conferred by law and exercised by municipal corporations in this state. A ferry district is hereby empowered to levy not more than ((five mills)) one dollar and twenty-five cents per thousand dollars of assessed value against the assessed valuation of the property lying within the district.

A ferry district shall have the right of eminent domain according to the laws of the state.

A ferry district is exempt and excepted from the provisions of the public service laws and is not subject to the control, rules and regulations of the Washington utilities and transportation commission; and it shall not be necessary for a ferry district to apply for or obtain a certificate of public convenience and necessity.

A ferry district may operate any vessel over its authorized routes upon any of the waters of the state that touch any of the area of the district.

Sec. 37. Section 36.62.090, chapter 4, Laws of 1963 and RCW 36.62.090 are each amended to read as follows:

If the hospital is established, the board of county commissioners, at the time of levying general taxes, shall levy a tax at the rate voted, not to exceed ((two mills)) fifty cents per thousand dollars of assessed value in any one year, for the maintenance of the hospital.

Sec. 38. Section 9, chapter 218, Laws of 1963 and RCW 36.68.480 are each amended to read as follows:

If the petition or resolution initiating the formation of the proposed service area proposes that the initial improvements of services are to be financed by a special levy, a special election for that purpose shall be conducted within the boundaries of the service area. All registered voters within the service area shall be eligible to vote on the proposition. The county auditor, for the purpose of the special election, may combine or divide precincts in order to provide the greatest convenience to voters of the service area.

The county auditor, in submitting the issue to the voters for their approval or rejection, shall submit and express two propositions on the ballot in substantially the following form:

(1) FORMATION OF LOCAL SERVICE AREA

Shall a county service area be established for the area described in a resolution of the board of commissioners of..... county, adopted on the.....day of ..... 19...., to provide financing for neighborhood park facilities, improvements and services?

Yes..... No.....

(2) SPECIAL LEVY (SPECIAL BOND ISSUE)

Shall the county commissioners, for the purposes of"..... local service area No....." or "(name of district) local service area of.....county", levy a general tax of..... ((mills)) dollars per thousand dollars of assessed value for one year upon taxable property within said service area in excess of the ((forty mill)) constitutional and/or statutory tax limits for authorized purposes of the service area?

OR shall the county commissioners for the purposes of..... local park service area NO. .... issue.....dollars of general obligation bonds for a period of not to exceed twenty years and levy a tax of approximately ..... ((mill)) dollars per thousand dollars of assessed value upon all taxable property in said service area to pay the interest on and to retire said bonds; said levy to be excess of the ((forty mill)) constitutional and/or statutory tax limits?

Yes..... No.....

Sec. 39. Section 13, chapter 218, Laws of 1963 as amended by section 19, chapter 42, Laws of 1970 ex. sess. and RCW 36.68.520 are each amended to read as follows:

A service area shall not have power to levy an annual authorized levy, but it shall have the power to levy a tax upon the property included within the service district in the manner prescribed for cities for the purpose of exceeding the limitations established by section 2, Article 7 ((as amended by Amendment 47)) of the Constitution and by RCW 84.52.052.

The special voted levy may be either for operating fund or for capital outlay, or for a cumulative reserve fund.

A service area may issue general obligations bonds for capital purposes only, not to exceed an amount, together with any out-standing general obligation indebtedness, equal to three-eighths of one percent of the value of the taxable property within the district, and may provide for the retirement thereof by levies in excess of ((millage)) dollar rate in accordance with the provisions of RCW 84.52.056: PROVIDED, That such districts may issue bonds

equal to two and one-half percent of the value of the taxable property within the district, as the term "value of the taxable property" is defined in RCW 39.36.015, when such bonds are approved by the voters of the district at a special election called for the purpose.

Sec. 40. Section 36.69.140, chapter 4, Laws of 1963 as last amended by section 20, chapter 42, Laws of 1970 ex. sess. and RCW 36.69.140 are each amended to read as follows:

A park and recreation district shall not have power to levy an annual authorized levy, but it shall have the power to levy a tax upon the property included within the district, in the manner prescribed for cities for the purpose of exceeding the limitations established by Article VII, section 2, ((as amended by Amendment 47,)) of the Constitution and by RCW 84.52.052. Such special, voted levy may be either for operating funds or for capital outlay, or for a cumulative reserve fund. A park and recreation district may issue general obligation bonds for capital purposes only, not to exceed an amount, together with any outstanding general obligation indebtedness equal to three-eighths of one percent of the value of the taxable property within such district, as the term "value of the taxable property" is defined in RCW 39.36.015, and may provide for the retirement thereof by levies in excess of ((millage)) dollar rate limitations in accordance with the provisions of RCW 84.52.056.

Sec. 41. Section 36.82.040, chapter 4, Laws of 1963 as amended by section 2, chapter 25, Laws of 1971 ex. sess. and RCW 36.82.040 are each amended to read as follows:

For the purpose of raising revenue for establishing, laying out, constructing, altering, repairing, improving, and maintaining county roads, bridges, and wharves necessary for vehicle ferriage and for other proper county purposes, the board shall annually at the time of making the levy for general purposes make a uniform tax levy throughout the county, or any road district thereof, of not to exceed ((ten mills on the dollar)) two dollars and twenty-five cents per thousand dollars of assessed value of the last assessed valuation of the taxable property in the county, or road district thereof, unless other law of the state requires a lower maximum levy, in which event such lower maximum levy shall control. All funds accruing from such levy shall be credited to and deposited in the county road fund except that revenue diverted under RCW 36.33.220 shall be placed in a separate and identifiable account within the county current expense fund.

Sec. 42. Section 11, chapter 189, Laws of 1967 and RCW 36.93.110 are each amended to read as follows:

In case of annexation to a city or a town, where the area proposed for annexation is less than ten acres and less than ((two))

eight hundred thousand dollars in assessed valuation, the chairman of the review board may by written statement declare that review by the board is not necessary for the protection of the interest of the various parties, in which case the board shall not review such annexation.

Sec. 43. Section 6, chapter 91, Laws of 1947 as last amended by section 2, chapter 92, Laws of 1970 ex. sess. and RCW 41.16.060 are each amended to read as follows:

It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy, to levy and place in the fund a tax of ~~((one-half of one mill on))~~ twenty-two and one-half cents per thousand dollars of assessed value against all the taxable property of such municipality: PROVIDED, That if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said ~~((millage))~~ dollar rate is not necessary to maintain the actuarial soundness of the fund, the levy of said ~~((one-half of one mill))~~ twenty-two and one-half cents per thousand dollars of assessed value may be omitted, or the whole or any part of said ~~((millage))~~ dollar rate may be levied and used for any other municipal purpose.

It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy and in addition to the city levy limit set forth in RCW 84.52.050, as now or hereafter amended, to levy and place in the fund an additional tax of ~~((one-half of one mill on))~~ twenty-two and one-half cents per thousand dollars of assessed value against all taxable property of such municipality: PROVIDED, That if a report by a qualified actuary establishes that all or any part of the additional ~~((one-half of one mill))~~ twenty-two and one-half cents per thousand dollars of assessed value levy is unnecessary to meet the estimated demands on the fund under this chapter for the ensuing budget year, the levy of said additional ~~((one-half of one mill))~~ twenty-two and one-half cents per thousand dollars of assessed value may be omitted, or the whole or any part of such ~~((millage))~~ dollar rate may be levied and used for any other municipal purpose.

Sec. 44. Section 4, chapter 209, Laws of 1969 ex. sess. as amended by section 2, chapter 6, Laws of 1970 ex. sess. and RCW 41.26.040 are each amended to read as follows:

The Washington law enforcement officers' and fire fighters' retirement system is hereby created for fire fighters and law enforcement officers.

(1) All fire fighters and law enforcement officers employed as such on or after March 1, 1970, on a full time fully compensated basis in this state shall be members of the retirement system established by this chapter with respect to all periods of service as

such, to the exclusion of any pension system existing under any prior act except as provided in subsection (2) of this section.

(2) Any employee serving as a law enforcement officer or fire fighter on March 1, 1970, who is then making retirement contributions under any prior act shall have his membership transferred to the system established by this chapter as of such date. Upon retirement for service or for disability, or death, of any such employee, his retirement benefits earned under this chapter shall be computed and paid. In addition, his benefits under the prior retirement act to which he was making contributions at the time of this transfer shall be computed as if he had not transferred. For the purpose of such computations, the employee's creditability of service and eligibility for service or disability retirement and survivor and all other benefits shall continue to be as provided in such prior retirement act, as if transfer of membership had not occurred. The excess, if any, of the benefits so computed, giving full value to survivor benefits, over the benefits payable under this chapter shall be paid. If the employee's prior retirement system was the Washington public employees' retirement system, payment of such excess shall be made by that system; if the employee's prior retirement system was the state-wide city employees' retirement system, payment of such excess shall be made by the employer which was the member's employer when his transfer of membership occurred: PROVIDED, That any death in line of duty lump sum benefit payment shall continue to be the obligation of that system as provided in RCW 41.44.210; in the case of all other prior retirement systems, payment of such excess shall be made by the employer which was the member's employer when his transfer of membership occurred.

(3) All funds held by any firemen's or policemen's relief and pension fund shall remain in that fund for the purpose of paying the obligations of the fund. The municipality shall continue to levy the ((millage)) dollar rate as provided in RCW 41.16.060, and this ((millage)) dollar rate shall be used for the purpose of paying the benefits provided in chapters 41.16 and 41.18 RCW. The obligations of chapter 41.20 RCW shall continue to be paid from whatever financial sources the city has been using for this purpose.

(4) Any member transferring from the Washington public employees' retirement system or the state-wide city employees' retirement system shall have transferred from the appropriate fund of the prior system of membership, a sum sufficient to pay into the Washington law enforcement officers' and fire fighters' retirement system fund the amount of the employees' and employers' contributions plus credited interest in the prior system for all service, as defined in this chapter, from the date of the employee's entrance therein until March 1, 1970. Except as provided for in subsection

(2), such transfer of funds shall discharge said state retirement systems from any further obligation to pay benefits to such transferring members with respect to such service.

(5) All unfunded liabilities created by this or any other section of this chapter shall be computed by the actuary in his biennial evaluation. Such computation shall provide for amortization of the unfunded liabilities over a period of not more than forty years from March 1, 1970. The amount thus computed as necessary shall be reported to the governor by the board of the retirement system for inclusion in the budget. The legislature shall make the necessary appropriation to fund the unfunded liability from the state general fund beginning with the 1971-1973 biennium.

Sec. 45. Section 2, chapter 13, Laws of 1911 and RCW 45.72.050 are each amended to read as follows:

There shall be levied annually at the same time the levy for general county taxes is made, and by the officers levying the said county tax, a tax of not more than (~~five mills on the dollar~~) one dollar and twenty-five cents per thousand dollars of assessed value on all taxable property within the territorial limits of every such road district as the same existed at the time of the adoption of such township organization for the payment of and until the full amount of all indebtedness, together with all accrued and accruing interest thereon, existing against any such road district, shall have been paid in full.

Sec. 46. Section 3, chapter 243, Laws of 1969 ex. sess. and RCW 45.82.020 are each amended to read as follows:

Any township which at the time that this 1969 amendatory act takes effect has outstanding obligations in excess of anticipated receipts from sources other than general tax levies for the next ensuing year may certify the same to the board of county commissioners and the board shall levy taxes on the property within the township at the rates which the township would have been permitted to levy except for this 1969 amendatory act until such obligations have been extinguished, and until such time such (~~millage~~) dollar rate levy will take precedence over any additional (~~millage~~) dollar rates of fire protection districts under this 1969 amendatory act.

Sec. 47. Section 46.68.120, chapter 12, Laws of 1961 as last amended by section 1, chapter 103, Laws of 1972 ex. sess. and RCW 46.68.120 are each amended to read as follows:

Funds to be paid to the counties of the state shall be subject to deduction and distribution as follows:

(1) Three-fourths of one percent of such sums shall be deducted monthly as such sums accrue and set aside for the use of the state highway commission and the county road administration board for

the supervision of work and expenditures of such counties on the county roads thereof: PROVIDED, That any moneys so retained and not expended shall be credited in the succeeding biennium to the counties in proportion to deductions herein made;

(2) All sums required to be repaid to counties composed entirely of islands shall be deducted;

(3) The balance remaining to the credit of counties after such deductions shall be paid to the several counties monthly, as such funds accrue, upon the basis of the following formula:

(a) Ten percent of such sum shall be divided equally among the several counties.

(b) Thirty percent shall be paid to each county in direct proportion that the sum of the total number of private automobiles and trucks licensed by registered owners residing in unincorporated areas and seven percent of the number of private automobiles and trucks licensed by registered owners residing in incorporated areas within each county bears to the total of such sums for all counties. The number of registered vehicles so used shall be as certified by the director of the department of motor vehicles for the year next preceding the date of calculation of the allocation amounts. The director of the department shall first supply such information not later than the fifteenth day of February, 1956, and on the fifteenth of February each two years thereafter.

(c) Thirty percent shall be paid to each county in direct proportion that the product of the county's trunk highway mileage and its prorated estimated annual cost per trunk mile as provided in subsection (e) is to the sum of such products for all counties. County trunk highways are defined as county roads regularly used by school buses and/or rural free delivery mail carriers of the United States post office department, but not foot carriers. Determination of the number of miles of county roads used in each county by school buses shall be based solely upon information supplied by the superintendent of public instruction who shall on October 1, 1955 and on October 1st of each odd-numbered year thereafter furnish the state highway commission with a map of each county upon which is indicated the county roads used by school buses at the close of the preceding school year, together with a detailed statement showing the total number of miles of county highway over which school buses operated in each county during such year. Determination of the number of miles of county roads used in each county by rural mail carriers on routes serviced by vehicles during the year shall be based solely upon information supplied by the United States postal department as of January 1st of the even-numbered years.

(d) Thirty percent of such sum shall be paid to each of the several counties in the direct proportion that the product of the



trunk highway mileage of the county and its "money need factor" as defined in subsection (f) is to the total of such products for all counties.

(e) Every four years, beginning with the 1958 allocation, the highway commission and the legislative transportation committee shall reexamine or cause to be reexamined all the factors on which the estimated annual costs per trunk mile for the several counties have been based and shall make such adjustments as may be necessary. The following formula shall be used: One twenty-fifth of the estimated total county road replacement cost, plus the total annual maintenance cost, divided by the total miles of county road in such county, and multiplied by the result obtained from dividing the total miles of county road in said county by the total trunk road mileage in said county. For the purpose of allocating funds from the motor vehicle fund, a county road shall be defined as one established as such by resolution or order of establishment of the board of county commissioners. The first allocation of funds shall be based on the following prorated estimated annual costs per trunk mile for the several counties as follows:

Adams.....	\$1,227.00
Asotin.....	1,629.00
Benton.....	1,644.00
Chelan.....	2,224.00
Clallam.....	2,059.00
Clark.....	1,710.00
Columbia.....	1,391.00
Cowlitz.....	1,696.00
Douglas.....	1,603.00
Ferry.....	1,333.00
Franklin.....	1,612.00
Garfield.....	1,223.00
Grant.....	1,714.00
Grays Harbor.....	2,430.00
Island.....	1,153.00
Jefferson.....	2,453.00
King.....	2,843.00
Kitsap.....	1,938.00
Kittitas.....	1,565.00
Klickitat.....	1,376.00
Lewis.....	1,758.00
Lincoln.....	1,038.00
Mason.....	1,748.00
Okanogan.....	1,260.00
Pacific.....	2,607.00
Pend Oreille.....	1,753.00

Pierce.....	2,276.00
San Juan.....	1,295.00
Skagit.....	1,966.00
Skamania.....	2,023.00
Snohomish.....	2,269.00
Spokane.....	1,482.00
Stevens.....	1,068.00
Thurston.....	1,870.00
Wahkiakum.....	2,123.00
Walla Walla.....	1,729.00
Whatcom.....	1,738.00
Whitman.....	1,454.00
Yakima.....	1,584.00

PROVIDED, HOWEVER, That the prorated estimated annual costs per trunk mile in this subsection shall be adjusted every four years, beginning with the 1958 allocation by the highway commission on the basis of changes in the trunk and total county road mileage based on information supplied by the superintendent of public instruction, the United States postal department and the annual reports of the county road departments.

(f) The "money need factor" for each of the several counties shall be the difference between the prorated estimated annual costs as listed above and the sum of the following three amounts divided by the county trunk highway mileage:

(1) The equivalent of a ~~((ten mill))~~ two dollar and twenty-five cents per thousand dollars of assessed value tax levy on the valuation, as equalized by the state department of revenue for state purposes, of all taxable property in the county road districts;

(2) One-fourth the sum of all funds received by the county from the federal forest reserve fund during the two calendar years next preceding the date of the adjustment of the allocation amounts as certified by the state treasurer; and

(3) One-half the sum of motor vehicle license fees and motor vehicle fuel tax refunded to the county during the two calendar years next preceding the date of the adjustment of the allocation amounts as provided in RCW 46.68.080. These shall be as supplied to the highway commission by the state treasurer for that purpose. The department of revenue and the state treasurer shall supply the information herein requested on or before January 1, 1956 and on said date each two years thereafter.

The following formula shall be used for the purpose of obtaining the "money need factor" of the several counties: The prorated estimated annual cost per trunk mile multiplied by the trunk miles will equal the total need of the individual county. The total need minus the sum of the three resources set forth in subsection (f)

shall equal the net need. The net need of the individual county divided by the total net needs for all counties shall equal the "money need factor" for that county.

(g) The state highway commission shall adjust the allocations of the several counties on March 1st of every even-numbered year based solely upon the sources of information hereinbefore required; PROVIDED, That the total allocation factor composed of the sum of the four factors defined in subsections (a), (b), (c) and (d) shall be held to a level not more than five percent above or five percent below the total allocation factor in use during the previous two year period.

(h) The highway commission and the legislative transportation committee shall relog or cause to be relogged the total road mileages upon which the prorated estimated annual costs per trunk mile are based and shall recalculate such costs on the basis of such relogging and shall report their findings and recommendations to the legislature at its next regular session.

(i) The highway commission and the legislative transportation committee shall study and report their findings and recommendations to the legislature concerning the following problems as they affect the allocation of "motor vehicle fund" funds to counties:

(1) Comparative costs per trunk mile based on federal aid contracts versus those herein advocated.

(2) Average costs per trunk mile.

(3) The advisability of using either "trunk mileage" or "county road" mileage exclusively as the criterion instead of both as in this plan adopted.

(4) Reassessment of bridge costs based on current information and relogging of bridges.

(5) The items in the list of resources used in determining the "need factor".

(6) The development of a uniform accounting system for counties with regard to road and bridge construction and maintenance costs.

(7) A redefinition of rural and urban vehicles which better reflects the use of said vehicles on county roads.

Sec. 48. Section 20, chapter 34, Laws of 1939 as last amended by section 1, chapter 101, Laws of 1963 and RCW 52.08.030 are each amended to read as follows:

Any fire protection district organized under this act shall have authority:

(1) To lease, own, maintain, operate and provide fire engines and all other necessary or proper apparatus, facilities, machinery and equipment for the prevention and extinguishment of fires, and protection of life and property;

(2) To lease, own, maintain and operate real property, improvements and fixtures thereon suitable and convenient for housing, repairing and caring for fire fighting equipment;

(3) To enter into contract with any incorporated city or town whereby such city or town shall furnish fire prevention and fire extinguishment service to the districts and the inhabitants thereof under the provisions of this act upon such terms as the board of directors of the district shall determine. To contract with another county fire protection district, or with any town, city or municipal corporation or governmental agency or private person or persons to consolidate or cooperate for mutual fire fighting protection and prevention purposes. Any city, town, municipal corporation or governmental agency may contract with a county fire protection district established and maintained under the provisions of this act for the purpose of affording such district fire fighting and protection equipment and service or fire prevention facilities, and in so contracting the district, city, town, municipal corporation or other governmental agency shall be deemed for all purposes to act within its governmental capacity. Any county fire protection district established and maintained under the provisions of this act, or any city, town, municipal corporation or other governmental agency is hereby authorized to contract with any person, firm or corporation for the purpose of affording fire fighting, protection or fire prevention facilities to such person, firm or corporation and such contractual relation shall be deemed for all purposes to be within the governmental power of such rural fire protection district, city, town, municipal corporation or other governmental agency;

(4) Fire protection districts situated in different counties may contract to operate jointly in carrying out the objects of their creation. Contracts for joint operation may provide for joint ownership of property and equipment, and may authorize a joint board of fire commissioners of the contracting districts to manage the affairs of the joint operations; to employ and discharge the necessary agents and employees and fix their respective wages and salaries; to provide and designate a suitable place in any county in which any of the contracting districts is situated, as a regular meeting place for the joint board; to incur the necessary expenses and direct the payment therefor from the funds of the contracting districts in such proportion as the joint boards shall determine; and to do all things as may in the judgment of the joint board be required to carry out the joint operations of the contracting districts.

The joint board shall consist of the members of the boards of the contracting districts and a majority of the membership of each district board shall constitute a quorum for the transaction of the

business of the joint board. The members of the boards of fire commissioners of the contracting districts shall organize as a joint board annually in January after the second Monday thereof, elect a chairman and appoint a secretary for the ensuing year. Any member of the board of any contracting district may act as secretary of the joint board or the joint board may appoint such other person as the joint board may determine. The joint board shall prepare the annual budget for the joint operation of the contracting districts and shall determine the share of revenues for the joint operation to be raised by each district and the share of the expense of joint operation to be paid by each district in the ensuing year, and the secretary of the joint board shall certify and deliver within the time required by law, to the county auditor of each county involved, the part of the budget to be raised by the district in that county and the tax officials of that county shall levy and collect the tax, and the county treasurer shall pay vouchers drawn by the joint board on the funds of the district in that county upon warrants issued by the county auditor of that county.

Contracts for joint operation of fire districts, as herein authorized shall run from year to year and as of January 1st may be terminated by written notice of the board of fire commissioners of any contracting district to the other contracting district or districts on or before July 1st and the contract for joint operations shall terminate on January 1st following: PROVIDED, That all obligations of the joint operations must be paid or definitely arranged for before contract termination and no notice of termination shall relieve any contracting district of its unpaid obligation incurred under the contract for joint operation;

(5) To encourage uniformity and coordination of fire protection district operation programs, the fire commissioners of two or more fire protection districts, may form an association thereof, for the purpose of securing data and information of value in fighting and in preventing fires; hold and attend meetings thereof; and promote more economical and efficient operation of the associated fire protection districts. The directors of fire protection districts so associated shall adopt articles of association, select a chairman and secretary, and such other officers as they may determine, and may employ and discharge such agents and employees as the officers deem convenient to carry out the purposes of the association. The expenses of the association may be paid from fire protection district expense funds upon vouchers of the respective associated districts: PROVIDED, That the aggregate contributions made to the association by any district in any calendar year shall not exceed ((one-tenth of one mill of the tax valuation of the district)) two and one-half cents per thousand dollars of assessed

valuation:

(6) Two or more fire protection districts may contract with each other and such a district may contract with a city or county or the state supervisor of forestry or any association approved by him for the joint leasing, ownership, maintenance and operation of all necessary and proper apparatus, facilities, machinery, and equipment for the elimination of fire hazards and for the protection of life and property within the contracting districts, and of real property, improvements and fixtures thereon suitable and convenient for the housing, repairing, and caring for such apparatus, facilities, machinery, and equipment, and may contribute their agreed proportion of the cost and expense thereof:

Such contracts shall be executed by the commissioners of the contracting districts and, when the contract is between such districts, the terms and conditions thereof shall be carried out by the boards of commissioners acting jointly;

(7) To do all things and perform all acts not otherwise prohibited by law.

(8) May enter into contract to provide group life insurance for the benefit of the personnel of the fire districts, but not to exceed ten thousand dollars coverage per covered employee, and not more than fifty percent of the cost of such insurance shall be borne by the employer fire district.

Sec. 49. Section 3, chapter 70, Laws of 1941 as last amended by section 1, chapter 18, Laws of 1965 ex. sess. and RCW 52.08.060 are each amended to read as follows:

Any territory contiguous to a fire protection district and not within the boundaries of a city or town or other fire protection district may be annexed to such fire protection district, for the purpose of obtaining fire fighting protection or prevention facilities, by petition of fifteen percent of the qualified registered electors residing within the territory proposed to be annexed. Such petition shall be filed with the fire commissioners of the fire protection district and if the said fire commissioners shall concur in the said petition they shall then file such petition with the county auditor who shall within thirty days from the date of filing such petition examine the signatures thereof and certify to the sufficiency or insufficiency thereof. After the county auditor shall have certified to the sufficiency of the petition, the proceedings thereafter by the board of county commissioners and the rights and powers and duties of the board of county commissioners, petitioners and objectors and the election and canvas thereof shall be the same as in the original proceedings to form a fire protection district: PROVIDED, That the board of county commissioners shall have authority and it shall be its duty to determine on an equitable

basis, the amount of obligation which the territory to be annexed to the district shall assume, if any, to place the taxpayers of the existing district on a fair and equitable relationship with the taxpayers of the territory to be annexed by reason of the benefits of coming into a going district previously supported by the taxpayers of the existing district, and such obligation may be paid to the district in yearly installments to be fixed by the county board if within the (~~four mill~~) one dollar per thousand dollars of assessed value annual tax limit and included in the annual tax levies against the property in such annexed territory until fully paid. The amount of the obligation and the plan of payment thereof fixed by the county board shall be set out in general terms in the notice of election for annexation: PROVIDED, HOWEVER, That the special election shall be held only within the boundaries of the territory proposed to be annexed to said fire protection district. Upon the entry of the order of the board of county commissioners incorporating such contiguous territory with such existing fire protection districts, said territory shall become subject to the indebtedness, bonded or otherwise, of said existing district in like manner as the territory of said district. Should such petition be signed by sixty percent of the qualified registered electors residing within the territory proposed to be annexed, and should the fire commissioners concur therein, an election in such territory and a hearing on such petition shall be dispensed with and the board of county commissioners shall enter its order incorporating such territory within the said existing fire protection district.

Sec. 50. Section 3, chapter 24, Laws of 1951 2nd ex. sess. as last amended by section 30, chapter 42, Laws of 1970 ex. sess. and RCW 52.16.080 are each amended to read as follows:

Fire protection districts are hereby authorized to incur general indebtedness for capital purposes which shall include replacements of equipment which may be damaged or lost and for the purpose of refunding outstanding coupon warrants issued for capital purposes only, not to exceed an amount, together with any outstanding general obligation indebtedness, equal to three-fourths of one percent of the value of the taxable property within such district, as the term "value of the taxable property" is defined in RCW 39.36.015, and to issue general obligation bonds evidencing such indebtedness on the terms and provisions hereinafter set forth, the principal and interest thereof to be payable from annual tax levies to be made in excess of the (~~forty mill~~) constitutional and/or statutory tax limitations.

Sec. 51. Section 7, chapter 24, Laws of 1951 2nd ex. sess. and RCW 52.16.120 are each amended to read as follows:

An annual levy in excess of the (~~forty mill~~) constitutional

and/or statutory tax limitations shall be made upon all the taxable property within such district, except those lands within the district which are now or will hereafter be required to pay forest protection assessment, by the officers or governing body thereof now or hereafter charged by law with the duty of levying taxes for such district sufficient to meet the annual and semiannual payments of principal and interest due on said bonds.

Sec. 52. Section 8, chapter 24, Laws of 1951 2nd ex. sess. as last amended by section 1, chapter 105, Laws of 1971 ex. sess. and RCW 52.16.130 are each amended to read as follows:

To carry out the purposes for which fire protection districts are created, the board of fire commissioners of any such district is hereby authorized to levy each year, in addition to the levy or levies provided in this act for the payment of the principal and interest of any outstanding general obligation bonds and the levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all taxable property located in such district not to exceed ~~((two mills))~~ fifty cents per thousand dollars of assessed value: PROVIDED, That in no case may the total general levy for all purposes, except retirement of general obligation bonds, exceed ~~((four mills))~~ one dollar per thousand dollars of assessed value. Levies in excess of ~~((four mills))~~ one dollar per thousand dollars of assessed value or in excess of aggregate ~~((millage))~~ dollar rate limitations or both may be made for any district purpose when so authorized at a special election under the provisions of RCW 84.52.052. Any such tax when so levied shall be certified to the proper county officials for the collection of the same as for other general taxes. Such taxes when collected shall be placed in the appropriate district fund or funds as provided by law, and shall be paid out on warrants of the auditor of the county in which the district is situated, upon authorization of the board of fire commissioners of such district.

Sec. 53. Section 9, chapter 24, Laws of 1951 2nd ex. sess. and RCW 52.16.140 are each amended to read as follows:

Notwithstanding the limitation of ~~((millage))~~ dollar rates contained in RCW 52.16.130, the board of fire commissioners of any such district is hereby authorized to levy, in addition to any levy for the payment of the principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all property located in such district of not to exceed ~~((two mills))~~ fifty cents per thousand dollars of assessed value when such levy will not take ~~((millage))~~ dollar rates which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the ~~((forty mill))~~



constitutional and/or statutory limitations, and such additional levy, or any portion thereof, may also be made when ((millage)) dollar rates of other taxing units is released therefor by agreement with the other taxing units from their authorized levies.

Sec. 54. Section 9, chapter 53, Laws of 1961 as amended by section 2, chapter 243, Laws of 1969 ex. sess. and RCW 52.16.160 are each amended to read as follows:

Notwithstanding the limitation of ((millage)) dollar rates contained in RCW 52.16.130, and in addition to any levy for the payment of the principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding and in addition to any levy authorized by RCW 52.16.130, 52.16.140 or any other statute, if in any county where there are one or more townships in existence making annual tax levies and such township or townships are disorganized as a result of a county-wide disorganization procedure prescribed by statute and is no longer making any tax levy, or any township or townships for any other reason no longer makes any tax levy, the board of fire commissioners of any fire protection district within such county is hereby authorized to levy each year an ad valorem tax on all taxable property within such district of not to exceed ((two mills)) fifty cents per thousand dollars of assessed value, which levy may be made only if it will not cause the combined levies to exceed the ((forty mill)) constitutional and/or statutory limitations.

Sec. 55. Section 4, chapter 31, Laws of 1961 as amended by section 3, chapter 47, Laws of 1970 ex. sess. and RCW 53.06.040 are each amended to read as follows:

Each port district which designates the Washington public ports association as the agency through which the duties imposed by RCW 53.06.020 may be executed is authorized to pay dues and/or assessments to said association from port district funds in any calendar year in an amount not exceeding a sum equal to the amount which would be raised by a levy of ((one-hundredth of a mill)) one cent per thousand dollars of assessed value against ((the actual value of)) the taxable property within the port district.

Sec. 56. Section 11, chapter 65, Laws of 1955 and RCW 53.36.020 are each amended to read as follows:

A district may raise revenue by levy of an annual tax not to exceed ((two mills on each dollar of)) forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district for general port purposes, including the establishment of a capital improvement fund for future capital improvements, except that any levy for the payment of the principal and interest of the general bonded indebtedness of the port

district shall be in excess of any levy made by the port district under the ~~((two-mill))~~ forty-five cents per thousand dollars of assessed value limitation. The levy shall be made and taxes collected in the manner provided for the levy and collection of taxes in school districts of the first class.

Sec. 57. Section 1, chapter 29, Laws of 1925 as amended by section 1, chapter 22, Laws of 1965 ex. sess. and RCW 53.36.070 are each amended to read as follows:

Any port district organized under the laws of this state shall, in addition to the powers otherwise provided by law, have the power to raise revenue by the levy and collection of an annual tax on all taxable property within such port district of not to exceed ~~((two mills on each dollar of))~~ forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district, for dredging, canal construction, or land leveling or filling purposes, the proceeds of any such levy to be used exclusively for such dredging, canal construction, or land leveling and filling purposes: PROVIDED, That no such levy for dredging, canal construction, or land leveling or filling purposes under the provisions of RCW 53.36.070 and 53.36.080 shall be made unless and until the question of authorizing the making of such additional levy shall have been submitted to a vote of the electors of the district in the manner provided by law for the submission of the question of making additional levies in school districts of the first class at an election held under the provisions of RCW 29.13.030 and shall have been authorized by a majority of the electors voting thereon.

Sec. 58. Section 1, chapter 265, Laws of 1957 and RCW 53.36.100 are each amended to read as follows:

A port district having adopted a comprehensive scheme of harbor improvements and industrial developments may thereafter raise revenue, for six successive years only, in addition to all other revenues now authorized by law, by an annual levy not to exceed ~~((two mills on each dollar of))~~ forty-five cents per thousand dollars of assessed value against the assessed valuation of the taxable property in such port district. Said levy shall be used exclusively for the exercise of the powers granted to port districts under chapter 53.25 except as provided in RCW 53.36.110. The levy of such taxes is herein authorized notwithstanding the provisions of RCW 84.52.050 and section 134 of this 1973 amendatory act. The revenues derived from levies made under RCW 53.36.100 and 53.36.110 not expended in the year in which the levies are made may be paid into a fund for future use in carrying out the powers granted under chapter 53.25, which fund may be accumulated and carried over from year to year, with the right to continue to levy the taxes provided for in RCW 53.36.100 and

53.36.110 for the purposes herein authorized.

Sec. 59. Section 4, chapter 162, Laws of 1971 ex. sess. and RCW 53.47.040 are each amended to read as follows:

The superior court, upon the filing of such petition, shall set such petition for hearing not less than one hundred twenty days and not more than one hundred eighty days after the date of filing said petition. Further, the court shall order the clerk of said court to give notice of the time and place fixed for the hearing by publication of notice in a newspaper of general circulation within such district, such publication to be once each week for three consecutive weeks, the date of first publication to be not less than thirty nor more than seventy days prior to the date fixed for the hearing upon such petition. Said notice shall further provide that all creditors of said district, including holders of revenue or general obligation bonds issued by said district, if any, shall present their claims to the clerk of said court within ninety days from the date of first publication of said notice, and that upon failure to do so all such claims will be forever barred. The clerk shall also mail a copy by ordinary mail of such notice to all creditors of said district, including holders of revenue or general obligation bonds issued by said district, if any, such mailing to be mailed not later than thirty days after the hearing date has been set. No other or further notices shall be required at any stage of the proceedings for dissolution of an inactive port district pursuant to this chapter.

The clerk, ten days prior to the date set for the hearing, shall deliver to the court the following:

- (1) A list of the liabilities of the port district in detail with the names and addresses of creditors as then known; and
- (2) A list of the assets of the port district in detail as then known.

The court upon hearing the petition shall fix and determine all such claims subject to proof being properly filed as provided in this section; shall fix and determine the financial condition of the district as to its assets and liabilities, and if it finds the port district to be inactive in respect of any standard of inactivity set forth by this chapter, shall order the port district to be dissolved upon the following terms and conditions:

- (1) If there be no outstanding debts, or if the debts be less than the existing assets, the court shall appoint the auditor of the county in which the port district is located to be trustee of the port's assets and shall empower such person to wind up and liquidate the affairs of such district in such manner as the court shall provide and to file his accounting with the court within ninety days from the date of his appointment. Upon the filing of such account,

the court shall fix a date for hearing upon the same and upon approval thereof, if such accounting be the final accounting, shall enter its order approving the same and declaring the port district dissolved.

At the request of the trustee the county sheriff may sell, at public auction, all real and personal property of the port district. The county sheriff shall cause a notice of such sale fixing the time and place thereof which shall be at a suitable place, which will be noted in the advertisement for sale. Such notice shall contain a description of the property to be sold and shall be signed by the sheriff or his deputy. Such notice shall be published at least once in an official newspaper in said county at least ten days prior to the date fixed for said sale. The sheriff or his deputy shall conduct said sale and sell the property described in the notice at public auction to the highest and best bidder for cash, and upon payment of the amount of such bid shall deliver the said property to such bidder. The moneys arising from such sale shall be turned over to the county auditor acting as trustee: PROVIDED, HOWEVER, That the sheriff shall first deduct the costs and expenses of the sale from the moneys and shall apply such moneys to pay said costs and expenses.

The court order shall provide that the assets remaining in the hands of the trustee shall be transferred to any school district, districts, or portions of districts, lying within the dissolved port district boundaries. The transfer of assets shall be prorated to the districts based on the assessed valuation of said districts.

(2) If the debts exceed the assets of the port district, then the court shall appoint the auditor of the county in which a port district is located to be trustee of the port's assets for the purpose of conserving the same and of paying liability of the port district as funds become available therefor. The trustee shall be empowered to generally manage, wind up, and liquidate the affairs of such district in such manner as the court shall provide and to file his accounting with the court within ninety days from the date of his appointment and as often thereafter as the court shall provide. The board of county commissioners, acting as pro tempore port district commissioners under the authority of RCW 53.36.020 shall levy an annual tax not exceeding ~~((one mill))~~ forty-five cents per thousand dollars of assessed value or such lesser amount as may previously have been voted by the taxpayers within said district, together with an amount deemed necessary for payment of the costs and expenses attendant upon the dissolution of said district, upon all the taxable property within said district, the amount of such levy to be determined from time to time by the court. When, as shown by the final accounting of the trustee, all of the indebtedness of the

district shall have been satisfied, the cost and expense of the proceeding paid or provided for, and the affairs of the district wound up, the court shall declare the district dissolved: PROVIDED, That if the indebtedness be composed in whole or in part of bonded debt for which a regular program of retirement has been provided, then the board of county commissioners shall be directed by the court to continue to make such annual levies as are required for the purpose of debt service upon said bonded debt.

Sec. 60. Section 9, chapter 390, Laws of 1955 and RCW 54.16.080 are each amended to read as follows:

A district may raise revenue by the levy of an annual tax on all taxable property within the district, not exceeding ~~((two mills))~~ forty-five cents per thousand dollars of assessed value in any one year, exclusive of interest and redemption for general obligation bonds. The commission shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file it in its records, on or before the first Monday in September. Notice of the filing of the proposed budget and the date and place of hearing thereon shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in the county. On the first Monday in October, the commission shall hold a public hearing on the proposed budget at which any taxpayer may appear and be heard against the whole or any part thereof. Upon the conclusion of the hearing, the commission shall, by resolution, adopt the budget as finally determined, and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper officer of the county in which the district is located in the same manner as provided for the certification and collection of port district taxes. The commission may, prior to the receipt of taxes raised by levy, borrow money or issue warrants of the district in anticipation of the revenue to be derived from the levy or taxes for district purposes, and the warrants shall be redeemed from the first money available from such taxes. The warrants shall not exceed the anticipated revenue of one year, and shall bear interest at a rate of not to exceed six percent per annum.

Sec. 61. Section 4, chapter 210, Laws of 1941 as last amended by section 1, chapter 250, Laws of 1953 and RCW 56.04.050 are each amended to read as follows:

Upon entry of the findings of the final hearing on the petition, if the commissioners find the proposed sewer system will be conducive to the public health, welfare, and convenience and be of special benefit to the land within the boundaries of the said proposed or reorganized district, they shall by resolution call a special election to be held not less than thirty days and not more

than sixty days from the date thereof, and shall cause to be published a notice of such election at least once a week for four successive weeks in a newspaper of general circulation in the county, setting forth the hours during which the polls will be open, the boundaries of the proposed or reorganized district as finally adopted, and the object of the election, and the notice shall also be posted for ten days in ten public places in the proposed or reorganized district. The proposition shall be expressed on the ballots in the following terms:

Sewer District..... YES

Sewer District..... NO

or in the reorganization of a district, the proposition shall be expressed on the ballot in the following terms:

Sewer District Reorganization..... YES

Sewer District Reorganization..... NO

giving in each instance the name of the district as decided by the board.

At the same election the county commissioners shall submit a proposition to the voters, for their approval or rejection, authorizing the sewer district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the ~~((forty mill))~~ tax limitations provided by law, of not to exceed ~~((five mills))~~ one dollar and twenty-five cents per thousand dollars of assessed value, for general preliminary expenses of the district, said proposition to be expressed on the ballots in the following terms:

One year ~~((5 mill))~~ one dollar and twenty-five cents per thousand dollars of assessed value tax..... YES

One year ~~((5 mill))~~ one dollar and twenty-five cents per thousand dollars of assessed value tax..... NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the electors thereof voting on the proposition ~~((and the number of persons voting on the proposition shall constitute not less than forty percent of the total number of votes cast in the area encompassed by the proposed district at the last preceding general state election))~~ in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended.

Sec. 62. Section 1, chapter 267, Laws of 1961 as amended by section 4, chapter 47, Laws of 1970 ex. sess. and RCW 56.08.110 are each amended to read as follows:

To improve the organization and operation of sewer districts, the commissioners of two or more such districts may form an

association thereof, for the purpose of securing and disseminating information of value to the members of the association and for the purpose of promoting the more economical and efficient operation of the comprehensive plans of sewer systems in their respective districts. The commissioners of sewer districts so associated shall adopt articles of association, select such officers as they may determine, and employ and discharge such agents and employees as shall be deemed convenient to carry out the purposes of the association. Sewer district commissioners and their employees are authorized to attend meetings of the association. The expense of the association may be paid from the maintenance or general funds of the associated districts in such manner as shall be provided in the articles of association: PROVIDED, That the aggregate contributions made to the association by the district in any calendar year shall not exceed the amount which would be raised by a levy (~~on one-fortieth of a mill~~) of two and one-half cents per thousand dollars of assessed value against (~~the actual value of~~) the taxable property of the district. The financial records of such association shall be subject to audit by the Washington state division of municipal corporations of the state auditor.

Sec. 63. Section 14, chapter 210, Laws of 1941 as last amended by section 10, chapter 250, Laws of 1953 and RCW 56.16.010 are each amended to read as follows:

The sewer commissioners may submit at any general or special election, a proposition that said sewer district incur a general indebtedness payable from annual tax levies to be made in excess of the (~~forty mill~~) constitutional and/or statutory tax limitations for the construction of any part or all of the comprehensive plan for the district. If such general indebtedness is to be incurred, the amount of such indebtedness and the terms thereof shall be included in the proposition submitted to the qualified voters as aforesaid, and such proposition, to be effective, shall be adopted and assented to by three-fifths of the qualified voters of the said sewer district voting on said proposition at said election (~~at which such election the total number of persons voting on the proposition shall constitute not less than forty percent of the total number of votes cast in said sewer district at the last preceding general state election~~) in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended.

Sec. 64. Section 17, chapter 210, Laws of 1941 as last amended by section 6, chapter 103, Laws of 1959 and RCW 56.16.030 are each amended to read as follows:

In the same manner as herein provided for the adoption of the general comprehensive plan, and after the adoption of the general

comprehensive plan, a plan providing for additions and betterments to the general comprehensive plan, or reorganized district may be adopted. Without limiting its generality "additions and betterments" shall include any necessary change in, amendment of, or addition to the comprehensive plan. The sewer district may incur a general indebtedness payable from annual tax levies to be made in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limitations for the construction of the additions and betterments in the same way the general indebtedness may be incurred for the construction of the general comprehensive plan. Upon ratification by the voters of the entire district, of the proposition to incur such indebtedness, the additions and betterments may be carried out by the sewer commissioners to the extent specified in the proposition to incur such general indebtedness. The sewer district may issue revenue bonds to pay for the construction of the additions and betterments by resolution of the board of sewer commissioners without submitting a proposition therefor to the voters.

Sec. 65. Section 18, chapter 210, Laws of 1941 as last amended by section 80, chapter 56, Laws of 1970 ex. sess. and RCW 56.16.040 are each amended to read as follows:

Whenever any such sewer district shall hereafter adopt a plan for a sewer system as herein provided, or any additions and betterments thereto, or whenever any reorganized sewer district shall hereafter adopt a plan for any additions or betterments thereto, and the qualified voters of any such sewer district or reorganized sewer district shall hereafter authorize a general indebtedness for all the said plan, or any part thereof, or any additions and betterments thereto or for refunding in whole or in part bonds theretofore issued, general obligation bonds for the payment thereof may be issued as hereinafter provided. The bonds shall be serial in form and maturity and numbered from one up consecutively. The bonds shall bear interest at such rate or rates as authorized by the board of sewer commissioners, payable semiannually from date of said bonds until principal thereof is paid, with interest coupons, evidencing such interest to maturity, attached. The various annual maturities shall commence with the second year after the date of issue of the bonds, and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds, be met by an equal annual tax levy for the payment of said bonds and interest: PROVIDED, That only the bond numbered one of any issue shall be of a denomination other than a multiple of one hundred dollars.

Such bonds shall never be issued to run for a longer period than thirty years from the date of the issue and shall as nearly as practicable be issued for a period which will be equivalent to the life of the improvement to be acquired by the issue of the bonds.



The bonds shall be signed by the presiding officer of the board of sewer commissioners and shall be attested by the secretary of such board under the seal of the sewer district, and the interest coupons shall be signed by the facsimile signature of the presiding officer of the board of sewer commissioners and shall be attested by the facsimile signature of the secretary of such board.

There shall be levied by the officers or governing body now or hereafter charged by law with the duty of levying taxes in the manner provided by law an annual levy in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limitations sufficient to meet the annual or semiannual payments of principal and interest on the said bonds maturing as herein provided upon all taxable property within such sewer district.

Said bonds shall be sold in such manner as the sewer commissioners shall deem for the best interest of the sewer district, and at a price not less than par and accrued interest.

Sec. 66. Section 16, chapter 250, Laws of 1953 as amended by section 12, chapter 103, Laws of 1959 and RCW 56.16.115 are each amended to read as follows:

The board of sewer commissioners may by resolution, without submitting the matter to the voters of the district, authorize the issuance of refunding general obligation bonds to refund any outstanding general obligation bonds, or any part thereof, at maturity thereof, or before the maturity thereof, if they are subject to call for prior redemption, or if all of the holders thereof consent thereto. The total cost to the district over the life of the refunding bonds shall not exceed the total cost, which the district would have incurred but for such refunding, over the remainder of the life of the bonds being refunded. The provisions of RCW 56.16.040 specifying the form and maturities of general obligation bonds and providing for annual tax levies in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limitations shall apply to the refunding general obligation bonds issued under this title.

The board of sewer commissioners may by resolution, without submitting the matter to the voters of the district, provide for the issuance of refunding revenue bonds to refund outstanding general obligation bonds and/or revenue bonds, or any part thereof, at maturity thereof, or before maturity thereof, if they are subject to call for prior redemption, or if all of the holders thereof consent thereto. The total cost to the district over the life of said refunding revenue bonds shall not exceed the total cost, which the district would have incurred but for such refunding, over the remainder of the life of the bonds being refunded. Uncollected assessments originally payable into the revenue bond fund of a refunded revenue bond issue shall be paid into the revenue bond fund

of the refunding issue. The provisions of RCW 56.16.060 specifying the form and maturities of revenue bonds shall apply to the refunding revenue bonds issued under this title.

Refunding general obligation bonds or refunding revenue bonds may be exchanged for the bonds being refunded or may be sold in such manner as the sewer commissioners shall deem for the best interest of the sewer district.

Sec. 67. Section 3, chapter 114, Laws of 1929 as last amended by section 1, chapter 251, Laws of 1953 and RCW 57.04.050 are each amended to read as follows:

Upon entry of the findings of the final hearing on the petition if the commissioners find the proposed district will be conducive to the public health, welfare, and convenience and be of special benefit to the land therein, they shall by resolution call a special election to be held not less than thirty days from the date of the resolution, and cause to be published a notice of the election for four successive weeks in a newspaper of general circulation in the county in which the proposed district is located, which notice shall state the hours during which the polls will be open, the boundaries of the district as finally adopted and the object of the election, and the notice shall also be posted ten days in ten public places in the proposed district. In submitting the proposition to the voters, it shall be expressed on the ballots in the following terms:

- Water District..... YES
- Water District..... NO

giving the name of the district as may be decided by the board.

At the same election the county commissioners shall submit a proposition to the voters, for their approval or rejection, authorizing the water district, if formed, to levy at the earliest time permitted by law on all property located in the district a general tax for one year, in excess of the ((~~forty mill~~)) limitations provided by law, of not to exceed ((~~five mills~~)) one dollar and twenty-five cents per thousand dollars of assessed value, for general preliminary expenses of the district, said proposition to be expressed on the ballots in the following terms:

- One year ((~~5 mill~~)) one dollar and twenty-five cents per thousand dollars of assessed value tax..... YES
- One year ((~~5 mill~~)) one dollar and twenty-five cents per thousand dollars of assessed value tax..... NO

Such proposition to be effective must be approved by a majority of at least three-fifths of the electors thereof voting on the proposition ((and the number of persons voting on the proposition shall

constitute not less than forty percent of the total number of votes cast in the area encompassed by the proposed district at the last preceding general state election held therein)) in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended.

Sec. 68. Section 1, chapter 242, Laws of 1961 as amended by section 5, chapter 47, Laws of 1970 ex. sess. and RCW 57.08.110 are each amended to read as follows:

To improve the organization and operation of water districts, the commissioners of two or more such districts may form an association thereof, for the purpose of securing and disseminating information of value to the members of the association and for the purpose of promoting the more economical and efficient operation of the comprehensive plans of water supply in their respective districts. The commissioners of water districts so associated shall adopt articles of association, select such officers as they may determine, and employ and discharge such agents and employees as shall be deemed convenient to carry out the purposes of the association. Water district commissioners and employees are authorized to attend meetings of the association. The expense of the association may be paid from the maintenance or general funds of the associated districts in such manner as shall be provided in the articles of association: PROVIDED, That the aggregate contributions made to the association by the district in any calendar year shall not exceed the amount which would be raised by a levy of ((one-fortieth of a mill)) two and one-half cents per thousand dollars of assessed value against ((the actual value of)) the taxable property of the district. The financial records of such association shall be subject to audit by the Washington state division of municipal corporations of the state auditor.

Sec. 69. Section 7, chapter 18, Laws of 1959 as amended by section 7, chapter 108, Laws of 1959 and RCW 57.16.020 are each amended to read as follows:

The commissioners may submit to the voters of the district at any general or special election, a proposition that the district incur a general indebtedness payable from annual tax levies to be made in excess of the ((forty mill)) constitutional and/or statutory tax limitations for the construction of any part or all of the general comprehensive plan. The amount of the indebtedness and the terms thereof shall be included in the proposition submitted to the voters, and the proposition shall be adopted by three-fifths of the voters voting thereon((; at which such election the total number of persons voting shall constitute not less than forty percent of the total number of votes cast in said water district at the last preceding general state election)) in the manner set forth in Article

VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended. has been adopted the commissioners shall carry it out to the extent specified in the proposition to incur general indebtedness.

Sec. 70. Section 9, chapter 18, Laws of 1959 as amended by section 9, chapter 108, Laws of 1959 and RCW 57.16.040 are each amended to read as follows:

In the same manner as provided for the adoption of the original general comprehensive plan, a plan providing for additions and betterments to the original general plan may be adopted. Without limiting its generality "additions and betterments" shall include any necessary change in, amendment of or addition to the general comprehensive plan.

The district may incur a general indebtedness payable from annual tax levies to be made in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limitations for the construction of the additions and betterments in the same way that general indebtedness may be incurred for the construction of the original general plan after submission to the voters of the entire district in the manner the original proposition to incur indebtedness was submitted. Upon ratification the additions and betterments may be carried out by the commissioners to the extent specified in the proposition to incur the general indebtedness.

The district may issue revenue bonds to pay for the construction of the additions and the betterments pursuant to resolution of the board of water commissioners without submitting a proposition therefor to the voters of the district.

Sec. 71. Section 11, chapter 114, Laws of 1929 as last amended by section 83, chapter 56, Laws of 1970 ex. sess. and RCW 57.20.010 are each amended to read as follows:

When general district indebtedness payable from annual tax levies to be made in excess of the ~~((forty mill))~~ constitutional and/or statutory tax limitations has been authorized, the district may issue its general obligation bonds in payment thereof. The bonds shall be serial in form and maturity and numbered from one up consecutively and shall bear interest at such rate or rates as authorized by the board of water commissioners payable semiannually, with interest coupons attached. The various annual maturities shall commence with the second year after the date of the issue, and shall as nearly as practicable be in such amounts as will, together with the interest on all outstanding bonds, be met by an equal annual tax levy for the payment of the bonds and interest. Only the bond numbered one of any issue shall be of a denomination other than a multiple of one hundred dollars.

Bonds shall not be issued to run for a longer period than

twenty years from the date of issue and shall as nearly as practicable be issued for a period which will be equivalent to the life of the improvement to be acquired by the issuance of the bonds.

The bonds shall be signed by the president of the board and attested by the secretary, under the seal of the district. The interest coupons shall be signed by the facsimile signature of the president and attested by the facsimile signature of the secretary.

There shall be levied by the officers or governing body charged with the duty of levying taxes, an annual levy in excess of the (~~forty mill~~) constitutional and/or statutory tax limitations sufficient to meet the annual or semiannual payments of principal and interest on the bonds upon all taxable property within the district.

The bonds shall be sold in such manner as the commissioners deem for the best interest of the district, and at a price not less than par and accrued interest.

Sec. 72. Section 16, chapter 251, Laws of 1953 and RCW 57.20.015 are each amended to read as follows:

The board of water commissioners of any water district may by resolution, without submitting the matter to the voters of the district, provide for the issuance of refunding general obligation bonds to refund any outstanding general obligation bonds, or any part thereof, at maturity thereof, or before the maturity thereof if they are subject to call for prior redemption or all of the holders thereof consent thereto. The total cost to the district over the life of the refunding bonds shall not exceed the total cost to the district which the district would have incurred but for such refunding over the remainder of the life of the bonds to be refunded thereby. The refunding bonds may be exchanged for the bonds to be refunded thereby, or may be sold in such manner as the board of water commissioners deems to be for the best interest of the district, and the proceeds of such sale used exclusively for the purpose of paying, retiring, and canceling the bonds to be refunded and interest thereon.

The provisions of RCW 57.20.010, specifying the form and maturities of general obligation bonds and providing for annual tax levies in excess of the (~~forty mill~~) constitutional and/or statutory tax limitations shall apply to the refunding general obligation bonds issued under this section.

Sec. 73. Section 18, chapter 114, Laws of 1929 as last amended by section 4, chapter 25, Laws of 1951 2nd ex. sess. and RCW 57.20.100 are each amended to read as follows:

A district may, in addition to the levies mentioned in RCW 57.16.020, 57.16.040 and 57.20.010, levy a general tax on all property located in the district each year not to exceed (~~two mill~~ ~~on~~) fifty cents per thousand dollars of assessed value against the

assessed valuation of the property where such water district maintains a fire department as authorized by RCW 57.16.010 to 57.16.040, inclusive, but such levy shall not be made where any property within such water district lies within the boundaries of any fire protection district created under RCW 52.04.010 to 52.04.160, inclusive. The taxes so levied shall be certified for collection as other general taxes, and the proceeds, when collected, shall be placed in such water district funds as the commissioners may direct and paid out on warrants issued for water district purposes.

Sec. 74. Section 2, chapter 129, Laws of 1893 as last amended by section 34, chapter 271, Laws of 1969 ex. sess. and RCW 58.08.040 are each amended to read as follows:

Any person filing a plat subsequent to May 31st in any year and prior to the date of the collection of taxes, shall deposit with the county treasurer a sum equal to the product of the county assessor's latest valuation on the unimproved property in such subdivision multiplied by the current year's ((~~millage~~) dollar) rate increased by twenty-five percent on the property platted. The treasurer's receipt for said amount shall be taken by the auditor as evidence of the payment of the tax. The treasurer shall appropriate so much of said deposit as will pay the taxes on the said property when the tax rolls are placed in his hands for collection, and in case the sum deposited is in excess of the amount necessary for the payment of the said taxes, the treasurer shall return, to the party depositing, the amount of said excess, taking his receipt therefor, which receipt shall be accepted for its face value on the treasurer's quarterly settlement with the county auditor.

Sec. 75. Section 82, chapter 250, Laws of 1907 and RCW 65.12.660 are each amended to read as follows:

Upon the original registration of land under this chapter, and also upon the entry of the certificate showing title as registered owners in heirs or devisees, there shall be paid to the registrar of titles, ((~~one-tenth~~) one-fortieth) of one percent of the assessed value of the real estate on the basis of the last assessment for general taxation, as an assurance fund.

Sec. 76. Section 95, chapter 250, Laws of 1907 as amended by section 2, chapter 121, Laws of 1973 and RCW 65.12.790 are each amended to read as follows:

The fees to be paid to the registrar of titles shall be as follows:

(1) At or before the time of filing of the certified copy of the application with the registrar, the applicant shall pay, to the registrar, on all land having an assessed value, exclusive of improvements, of one thousand dollars or less, ((~~one dollar, and twenty-five~~) thirty-one and one-quarter) cents on each one thousand

dollars, or major fraction thereof, of the assessed value of said land, additional.

(2) For granting certificates of title, upon each applicant, and registering the same, two dollars.

(3) For registering each transfer, including the filing of all instruments connected therewith, and the issuance and registration of the instruments connected therewith, and the issuance and registration of the new certificate of title, ten dollars.

(4) When the land transferred is held upon any trust, condition, or limitation, an additional fee of three dollars.

(5) For entry of each memorial on the register, including the filing of all instruments and papers connected therewith, and endorsements upon duplicate certificates, three dollars.

(6) For issuing each additional owner's duplicate certificate, mortgagee's duplicate certificate, or lessee's duplicate certificate, three dollars.

(7) For filing copy of will, with letters testamentary, or filing copy of letters of administration, and entering memorial thereof, two dollars and fifty cents.

(8) For the cancellation of each memorial, or charge, one dollar.

(9) For each certificate showing the condition of the register, one dollar.

(10) For any certified copy of any instrument or writing on file in his office, the same fees now allowed by law to county clerks and county auditors for like service.

(11) For any other service required, or necessary to carry out this chapter, and not hereinbefore itemized, such fee or fees as the court shall determine and establish.

(12) For registration of each mortgage and issuance of duplicate of title a fee of five dollars; for each deed of trust and issuance of duplicate of title a fee of eight dollars.

Sec. 77. Section 23, chapter 6, Laws of 1947 and RCW 68.16.230 are each amended to read as follows:

The board of cemetery commissioners shall have no authority to contract indebtedness in any year in excess of the aggregate amount of the currently levied taxes, which annual tax levy for cemetery district purposes shall not exceed (~~one-half mill on the dollar~~) eleven and one-quarter cents per thousand dollars of assessed valuation.

Sec. 78. Section 1, chapter 191, Laws of 1939 as last amended by section 6, chapter 47, Laws of 1970 ex. sess. and RCW 70.12.010 are each amended to read as follows:

Each board of county commissioners shall annually budget and levy as a tax for public health work in its county a sum equal to the

amount which would be raised by a levy of ~~((one-tenth of a mill))~~ five cents per thousand dollars of assessed value against ~~((the actual value of))~~ the taxable property in the county, but nothing herein contained shall prohibit a county from obtaining said public health funds from any other source of county revenue or from budgeting additional sums for public health work.

Sec. 79. Section 1, chapter 162, Laws of 1943 as last amended by section 21, chapter 277, Laws of 1971 ex. sess. and RCW 70.32.010 are each amended to read as follows:

Tuberculosis is a communicable disease and tuberculosis control, case finding, prevention and follow up of known cases of tuberculosis represents the basic step in the conquest of this major health problem. In order to carry on such work effectively, the legislative authority of each county enumerated in RCW 70.33.040 shall budget and shall levy annually a tax in a sum equal to the amount which would be raised by a levy of ~~((one-sixteenth of a mill))~~ six and one-quarter cents per thousand dollars of assessed value against the ~~((actual value of the))~~ taxable property in any county enumerated in RCW 70.33.040, to be used for the control of tuberculosis, including case finding, prevention and follow up of known cases of tuberculosis: PROVIDED, That upon certification of the secretary that any such county has an unexpended balance from such levy, ever and above the amount required for adequate tuberculosis control, including case finding, prevention and follow up of known cases of tuberculosis within such county, the legislative authority may budget and reappropriate the same for such tuberculosis control for the ensuing year, or it may allocate from time to time such unexpended balance, or any portion thereof, to the county health department for use in furtherance of other communicable disease prevention or control, or as provided in RCW 70.32.090 as now or hereafter amended. The sum herein provided for, and any income that may accrue from miscellaneous receipts in connection with the tuberculosis control program of such county, shall be placed in the county treasury in a special fund to be known as the tuberculosis fund, and obligations incurred for the tuberculosis control program shall be paid from said fund by the county treasurer in the same manner as general county obligations are paid. The county auditor shall furnish to the legislative authority and the department a monthly report of receipts and disbursements in the tuberculosis fund, which report shall also show balances of cash on hand.

Sec. 80. Section 3, chapter 117, Laws of 1959 as last amended by section 24, chapter 277, Laws of 1971 ex. sess. and RCW 70.32.090 are each amended to read as follows:

In any county enumerated in RCW 70.33.040 where the secretary has certified that the proceeds of the ~~((one-sixteenth mill))~~ six and



one-quarter cents per thousand dollars of assessed value tax levy is more than adequate to provide for tuberculosis control, including case finding, prevention, and follow-up of known cases of tuberculosis in the county, the legislative authority, after a special public hearing conducted in accordance with the procedures established for hearings on budgetary matters as delineated in RCW 36.40.060 and 36.40.070 and upon making a finding that an adequate general public health program is being carried out in the county, may budget and reappropriate such surplus funds from the (~~one-sixteenth mill~~) six and one-quarter cents per thousand dollars of assessed value tax levy for the ensuing year to the county treasury for general purposes of the county, as authorized by law, or the legislative authority in its discretion may budget, reappropriate and transfer such surplus fund to any public hospital district within the county.

Sec. 81. Section 18, chapter 277, Laws of 1971 ex. sess. and RCW 70.33.040 are each amended to read as follows:

In order to maintain adequate tuberculosis hospital facilities for the residents of the state of Washington and to assure their proper care pursuant to this chapter and RCW 70.32.010, 70.32.050, 70.32.060 and 70.32.090, the legislative authority of Clallam, Jefferson, Kitsap, Mason, Grays Harbor, Thurston, Pacific, Lewis, Wahkiakum, Cowlitz, Clark, Skamania, Klickitat, Pierce, King, Snohomish, Skagit, Whatcom, San Juan and Island counties shall, levy annually a tax in the sum equal to the amount which would be raised by a levy of (~~one-sixteenth mill~~) six and one-quarter cents per thousand dollars of assessed value against (~~the actual value of~~) the taxable property in the county. Upon collection such sum shall be paid to the state to be used for the cost of maintaining and operating tuberculosis hospital facilities operated pursuant to this chapter and RCW 70.32.010, 70.32.050, 70.32.060 and 70.32.090. All other sources of revenue in tuberculosis hospital facilities operated pursuant to this chapter and RCW 70.32.010, 70.32.050, 70.32.060 and 70.32.090 shall be collected by such tuberculosis hospital facilities.

There is hereby appropriated to the department such revenue as is collected resulting from the (~~one-sixteenth mill~~) six and one-quarter cents per thousand dollars of assessed value levy provided for herein, and the collections made by the tuberculosis hospital facilities. Such appropriations to the department shall be used for the cost of maintaining and operating tuberculosis hospital facilities pursuant to this chapter and RCW 70.32.010, 70.32.050, 70.32.060 and 70.32.090: PROVIDED, That in the event that the revenues collected under this section exceed the cost of hospitalization, surplus revenues will be returned to the counties in

proportion to the property taxes collected from those counties.

Sec. 82. Section 11, chapter 277, Laws of 1971 ex. sess. as amended by section 1, chapter 143, Laws of 1972 ex. sess. and RCW 70.35.070 are each amended to read as follows:

Tuberculosis is a communicable disease and tuberculosis control, including hospitalization, case finding, prevention and follow-up of known cases of tuberculosis represent the basic step in the conquest of this major health problem. In order to carry on work effectively in these fields there shall be levied for tuberculosis hospital district purposes in the district annually a tax in a sum equal to the amount which would be raised by a levy of (~~one-eighth of a mill~~) twelve and one-half cents per thousand dollars of assessed value against (~~the actual value of~~) the taxable property in the district, or the equivalent thereof, such levy to be made by the board of county commissioners in each county constituting the district, fifty percent of the receipts therefrom to be forwarded quarterly in January, April, July and October of each year by the treasurers of such county, other than the headquarters county where tuberculosis control activities will be carried out by the hospital, to the treasurer of the headquarters district county, who shall be treasurer for the district. The retained fifty percent of the funds are to be used by the chief health officers to carry out tuberculosis control on a local county level pursuant to rules and regulations adopted by the district commission. The sum herein provided for, and any income that may occur from miscellaneous receipts in connection with the aforesaid programs shall be placed in a special fund in the treasury of the headquarters county and obligations incurred for such programs shall be paid from such fund upon order of the district commissioners by the treasurer in the same manner as general county obligations are paid.

Sec. 83. Section 6, chapter 264, Laws of 1945 as last amended by section 2, chapter 218, Laws of 1971 ex. sess. and RCW 70.44.060 are each amended to read as follows:

All public hospital districts organized under the provisions of this chapter shall have power:

(1) To make a survey of existing hospital facilities within and without such district.

(2) To construct, condemn and purchase, purchase, acquire, lease, add to, maintain, operate, develop and regulate, sell and convey all lands, property, property rights, equipment, hospital facilities and systems for the maintenance of hospitals, buildings, structures and any and all other facilities, and to exercise the right of eminent domain to effectuate the foregoing purposes or for the acquisition and damaging of the same or property of any kind appurtenant thereto, and such right of eminent domain shall be

exercised and instituted pursuant to a resolution of the commission and conducted in the same manner and by the same procedure as in or may be provided by law for the exercise of the power of eminent domain by incorporated cities and towns of the state of Washington in the acquisition of property rights: PROVIDED, That no public hospital district shall have the right of eminent domain and the power of condemnation against any hospital clinic or sanatorium operated as a charitable, nonprofit establishment or against a hospital clinic or sanatorium operated by a religious group or organization: AND PROVIDED, FURTHER, That no hospital district organized and existing in districts having more than twenty-five thousand population have any of the rights herein enumerated without the prior written consent of all existing hospital facilities within the boundaries of such hospital district.

(3) To lease existing hospital and equipment and/or other property used in connection therewith, and to pay such rental therefor as the commissioners shall deem proper; to provide hospital service for residents of said district in hospitals located outside the boundaries of said district, by contract or in any other manner said commissioners may deem expedient or necessary under the existing conditions; and said hospital district shall have the power to contract with other communities, corporations or individuals for the services provided by said hospital district; and they may further receive in said hospital and furnish proper and adequate services to all persons not residents of said district at such reasonable and fair compensation as may be considered proper: PROVIDED, That it must at all times make adequate provision for the needs of the district and residents of said district shall have prior rights to the available facilities of said hospitals, at rates set by the district commissioners.

(4) For the purpose aforesaid, it shall be lawful for any district so organized to take, condemn and purchase, lease, or acquire, any and all property, and property rights, including state and county lands, for any of the purposes aforesaid, and any and all other facilities necessary or convenient, and in connection with the construction, maintenance, and operation of any such hospital.

(5) To contract indebtedness or borrow money for corporate purposes on the credit of the corporation or the revenues of the hospitals thereof, and to issue (a) revenue bonds therefor payable solely out of a special fund or funds into which the district may pledge such amount of the revenues of the hospitals thereof to pay the same as the commissioners of the district may determine, such revenue bonds, to be issued in the same manner and subject to the same provisions as provided for the issuance of revenue bonds by cities or towns under the Municipal Revenue Bond Act, chapter 35.41

RCW, as may hereafter be amended or (b) general obligation bonds therefor in the manner and form as provided in RCW 70.44.110 to 70.44.130, inclusive, as may hereafter be amended; and to assign or sell hospital accounts receivable for collection with or without recourse.

(6) To raise revenue by the levy of an annual tax on all taxable property within such public hospital district not to exceed ((three mills)) seventy-five cents per thousand dollars of assessed value or such further amount as has been or shall be authorized by a vote of the people: PROVIDED FURTHER, That the public hospital districts are hereby authorized to levy such a general tax in excess of said ((three mills)) seventy-five cents per thousand dollars of assessed value when authorized so to do at a special election conducted in accordance with and subject to all of the requirements of the Constitution and the laws of the state of Washington now in force or hereafter enacted governing the limitation of tax levies ((commonly known as the forty mill tax limitation)). The said board of district commissioners is hereby authorized and empowered to call a special election for the purpose of submitting to the qualified voters of the hospital district a proposition to levy a tax in excess of the ((three mills)) seventy-five cents per thousand dollars of assessed value herein specifically authorized. The commissioner shall prepare a proposed budget of the contemplated financial transactions for the ensuing year and file the same in the records of the commission on or before the first Monday in September. Notice of the filing of said proposed budget and the date and place of hearing on the same shall be published for at least two consecutive weeks in a newspaper printed and of general circulation in said county. On the first Monday in October the commission shall hold a public hearing on said proposed budget at which any taxpayer may appear and be heard against the whole or any part of the proposed budget. Upon the conclusion of said hearing, the commission shall, by resolution, adopt the budget as finally determined and fix the final amount of expenditures for the ensuing year. Taxes levied by the commission shall be certified to and collected by the proper county officer of the county in which such public hospital district is located in the same manner as is or may be provided by law for the certification and collection of port district taxes. The commission is authorized, prior to the receipt of taxes raised by levy, to borrow money or issue warrants of the district in anticipation of the revenue to be derived by such district from the levy of taxes for the purpose of such district, and such warrants shall be redeemed from the first money available from such taxes when collected, and such warrants shall not exceed the anticipated revenues of one year, and shall bear interest at a rate or rates as authorized by the commission.

(7) To enter into any contract with the United States government or any state, municipality or other hospital district, or any department of those governing bodies, for carrying out any of the powers authorized by this chapter.

(8) To sue and be sued in any court of competent jurisdiction: PROVIDED, That all suits against the public hospital district shall be brought in the county in which the public hospital district is located.

(9) To make contracts, employ superintendents, attorneys, and other technical or professional assistants and all other employees; to make contracts with private or public institutions for employee retirement programs; to print and publish information or literature and to do all other things necessary to carry out the provisions of this chapter.

Sec. 84. Section 15, chapter 238, Laws of 1967 as amended by section 7, chapter 168, Laws of 1969 ex. sess. and RCW 70.94.091 are each amended to read as follows:

An activated authority shall have the power to levy additional taxes in excess of the ~~((forty-thi))~~ constitutional and/or statutory tax limitations for any of the authorized purposes of such activated authority, not in excess of ~~((one mil))~~ twenty-five cents per thousand dollars of assessed value a year when authorized so to do by the electors of such authority 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 more often than twice in such year; in the manner provided by law for holding general elections; at such time as may be fixed by the board; which special election may be called by the board; 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 opposing thereto to vote "No":~~ PROVIDED: That the total number of persons voting at such special election must constitute not less than forty percent of the voters in said authority who voted in the last preceding general election)) in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 39 and as thereafter amended. Nothing herein shall be construed to prevent holding the foregoing special election at the same time as that fixed for a general election. The expense of all special elections held pursuant to this section shall be paid by the authority.

Sec. 85. Section 16, chapter 110, Laws of 1967 ex. sess. as last amended by section 1, chapter 84, Laws of 1971 ex. sess. and RCW 71.20.110 are each amended to read as follows:

In order to provide additional funds for the coordination of community mental retardation services and to provide community mental

retardation or mental health services, the board of county commissioners of each county in the state shall budget and levy annually a tax in a sum equal to the amount which would be raised by a levy of ~~((one-fortieth of a mill))~~ two and one-half cents per thousand dollars of assessed value against ~~((the actual value of))~~ the taxable property in the county to be used for such purposes: PROVIDED, That all or part of the funds collected from the tax levied for the purposes of this section may be transferred to the state of Washington, department of social and health services, for the purpose of obtaining federal matching funds to provide and coordinate community mental retardation and mental health services. In the event a county elects to transfer such tax funds to the state for this purpose, the state shall grant these moneys and the additional funds received as matching funds to service-providing community agencies in the county which has made such transfer, pursuant to the plan approved by the county, as provided by chapters 71.16, 71.20, 71.24, and 71.28 RCW.

Sec. 86. Section 7, page 210, Laws of 1888 as last amended by section 9, chapter 47, Laws of 1970 ex. sess. and RCW 73.08.080 are each amended to read as follows:

The boards of county commissioners of the several counties in this state shall levy, in addition to the taxes now levied by law, a tax in a sum equal to the amount which would be raised by not less than ~~((one-eightieth of one mill))~~ one and one-quarter cents per thousand dollars of assessed value, and not greater than ~~((three-tenths of a mill))~~ thirty cents per thousand dollars of assessed value against ~~((the actual value of))~~ the taxable property of their respective counties, to be levied and collected as now prescribed by law for the assessment and collection of taxes, for the purpose of creating the veteran's relief fund for the relief of honorably discharged veterans who served in the armed forces of the United States in the Civil War, in the war of Mexico or in any of the Indian wars, or the Spanish-American war or the Philippine insurrection, in the First World War, or Second World War or Korean conflict, or Viet Nam conflict, and the indigent wives, husbands, widows, widowers and minor children of such indigent or deceased veterans, to be disbursed for such relief by such board of county commissioners: PROVIDED, That if the funds on deposit, less outstanding warrants, residing in the veteran's relief fund on the first Tuesday in September exceed the expected yield of ~~((one-eightieth of one mill))~~ one and one-quarter cents per thousand dollars of assessed value ~~((on the actual value of))~~ against the taxable property of the county, the county commissioners may levy a lesser amount: PROVIDED FURTHER, That the costs incurred in the administration of said veteran's relief fund shall be computed by the

county treasurer not less than annually and such amount may then be transferred from the veteran's relief fund as herein provided for to the county current expense fund.

Sec. 87. Section 2, chapter 105, Laws of 1917 as last amended by section 14, chapter 207, Laws of 1971 ex. sess. and RCW 76.04.360 are each amended to read as follows:

If any owner of forest land neglects or fails to provide adequate fire protection therefor as required by RCW 76.04.350, the department shall provide such protection therefor, notwithstanding the provisions of RCW 76.04.520, at a cost to the owner of not to exceed ((nine)) eighteen cents an acre per year on lands west of the summit of the Cascade mountains and ((seven)) fourteen cents an acre per year on lands east of the summit of the Cascade mountains((: PROVIDED; That for the calendar years 1971 and 1972 the cost to the owner for such protection shall be eighteen cents an acre per year on lands west of the summit of the Cascade mountains and fourteen cents an acre per year on lands east of the summit of the Cascade mountains after which time said additional assessment shall revert to the 1970 level; During said calendar years the legislative budget committee shall study the costs of forest fire protection to determine the ratio of financial support to be borne by the state to that of the forest land owner;

The findings of the legislative budget committee shall be considered when establishing the forest patrol assessment for the ensuing biennium)).

For the purpose of \*this act, the supervisor may divide the forest lands of the state, or any part thereof, into districts, for patrol and assessment purposes, may classify lands according to the character of timber prevailing, and the fire hazard existing, and place unprotected lands under the administration of the proper district. Such cost must be justified by a showing of budgets on demand of twenty-five owners of forest land in the county concerned at public hearing. Any amounts paid or contracted to be paid by the supervisor of natural resources for this purpose from any funds at his disposal shall be a lien upon the property patrolled and protected, and unless reimbursed by the owner within ten days after October 1st of the year in which they were incurred, on which date the supervisor of natural resources shall be prepared to make statement thereof upon request to any forest owner whose own protection has not been previously approved by him as adequate, shall be reported by the supervisor of natural resources to the assessor of the county in which the property is situated who shall extend the amounts upon the tax rolls covering the property, or the county assessor may upon authorization from the supervisor of natural resources levy the forest patrol assessment against the amounts of

unimproved land as shown in each ownership on the county assessor's records and the assessor may then segregate on his records to provide that the improved land and improvements thereon carry the ((millage)) dollar rate levy designed to support the rural fire protection districts as provided for in chapter 52.04 RCW.

The amounts assessed shall be collected at the time, in the same manner, by the same procedure, and with the same penalties attached that the next general state and county taxes on the same property are collected, except that errors in assessments may be corrected at any time by the supervisor of natural resources certifying them to the treasurer of the county in which the land involved is situated. Upon the collection of such assessments the county treasurer shall transmit them to the supervisor of natural resources to be applied against expenses incurred in carrying out the provisions of this section.

The supervisor of natural resources shall include in the assessment a sum not to exceed one-half of one cent per acre, to cover the necessary and reasonable cost of office and clerical work incurred in the enforcement of these provisions. He may also expend any sums collected from owners of forest lands or received from any other source for necessary office and clerical expense in connection with the enforcement of RCW 76.04.370.

When land against which fire patrol assessments are outstanding is acquired for delinquent taxes and sold at public auction, the state shall have a prior lien on the proceeds of sale over and above the amount necessary to satisfy the county's delinquent tax judgment, and the county treasurer in case the proceeds of sale exceed the amount of the delinquent tax judgment shall forthwith remit to the supervisor of natural resources the amount of the outstanding patrol assessments.

The supervisor of natural resources shall furnish a good and sufficient surety company bond running to the state, in a sum as great as the probable amount of money annually coming into his hands under the provisions of this chapter, conditioned for the faithful performance of his duties and for a faithful accounting for all sums received and expended thereunder, which bond shall be approved by the attorney general.

Sec. 88. Section 13, chapter 288, Laws of 1971 ex. sess. and RCW 84.04.140 are each amended to read as follows:

The term "regular property taxes" and the term "regular property tax levy" shall mean a property tax levy by or for a taxing district which levy is subject to the aggregate limitation set forth in section 134 of this 1973 amendatory act and RCW 84.52.050, as now or hereafter amended, or which is imposed by or for a port district or a public utility district.



Sec. 89. Section 84.28.090, chapter 15, Laws of 1961 as last amended by section 33, chapter 299, Laws of 1971 ex. sess. and RCW 84.28.090 are each amended to read as follows:

All lands classified as reforestation lands as provided in this chapter and lying west of the summit of the Cascade range of mountains in the state of Washington shall, after the date of such classification, be assessed for purposes of taxation at ~~((eight))~~ sixteen dollars per acre, which is hereby declared to be the assessed value thereof; and all lands so classified lying east of the summit of the Cascade range of mountains shall be assessed for purposes of taxation at ~~((four))~~ eight dollars per acre, which is hereby declared to be the assessed value thereof. The above values shall apply as the actual basis for taxation of such lands, without regard to any percentages of value which may apply for taxation of other classes of property; and the taxation of such lands on the basis herein provided shall be separate and distinct from and in addition to the cost of protecting such lands from fire as provided under the laws of Washington.

Sec. 90. Section 5, chapter 294, Laws of 1971 ex. sess. as amended by section 4, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.050 are each amended to read as follows:

(1) In preparing the assessment roll as of January 1, 1971 for taxes payable in 1972, the assessor of each timber county shall list all timber within such county on January 1, 1971 at the 1970 timber value. For each year commencing with 1972, the assessor of each timber county shall prepare a timber roll, which shall be separate and apart from the assessment roll, listing all timber within such county on January 1, 1972 at values determined as follows:

(a) For the five years commencing with 1972, the value shall be the 1970 timber value;

(b) For each succeeding five year period, the first of which commences on January 1, 1977, the value shall be such 1970 timber value increased or decreased in proportion to the percentage change, if any, which has occurred between the last year of the preceding five year period and 1973 in the average stumpage value per unit of measure of all timber harvested in such county. Such percentage change shall be determined by the department of revenue on the basis of information contained in the excise tax returns filed pursuant to RCW 82.04.291.

(2) As used in subsection (1) of this section, "1970 timber value" means the value for timber calculated in the same manner and using the same values and valuation factors actually used by such assessor in determining the value of timber for the January 1, 1970 assessment roll, except that if a revised schedule of such values and valuation factors was applied to some but not all timber in a county

for the January 1, 1970 assessment roll, such revised schedule shall be used by the assessor for any timber revalued for the 1971 or 1972 assessment rolls, and except that if the value of timber in any county on January 1, 1970 was not separately determined and shown on such assessment roll, 1970 timber value shall mean the value reconstructed from available records and information in accordance with rules to be prescribed by the department of revenue.

(3) The assessor of each timber county shall add to the assessment roll showing values of property as of January 1 of the years listed below, an "assessed valuation" of the portion, indicated below opposite each such year, of the value of timber as shown on the timber roll for such year. Such assessed valuation shall be calculated by multiplying such portion of the timber roll by the assessment ratio applied generally by such assessor in computing the assessed valuation of other property in his county. The ((millage)) dollar rates, calculated pursuant to RCW 84.33.060 for each taxing district within which there was timber on January 1 of such year, shall be extended against such "assessed valuation" of timber within such district as well as against the assessed value of all other property within such district as shown on such assessment roll.

Year	Portion of Timber Roll
1972	75%
1973	45%
1974 and thereafter	None

(4) Timber may be added to the timber roll, at the value specified in subsection (1) of this section, commencing as of January 1 following the designation of the land upon which such timber stands pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, but only if the value of such timber was not separately determined and shown on the assessment roll as of either January 1, 1970 or January 1, 1972;

(5) Timber may be added to the timber roll, at the value specified in subsection (1) of this section, commencing as of January 1st following the sale or transfer of the land upon which such timber stands from an ownership in which such land was exempt from ad valorem taxation to an ownership in which such land is no longer exempt.

(6) The value of timber shall be deleted from the timber roll upon the sale or transfer of the land upon which such timber stands to an ownership in which such land is exempt from ad valorem taxation.

Sec. 91. Section 6, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.060 are each amended to read as follows:

In each year commencing with 1972 and ending with 1980, solely for the purpose of determining, calculating and fixing, pursuant to chapter 84.52 RCW, the ((millage)) dollar rates for all regular and

excess levies for the state and each timber county and taxing district lying wholly or partially in such county within which there was timber on January 1 of such year, the assessor of such timber county shall, for each such district, add to the amount of the "assessed valuation of the property" of all property other than timber the product of:

(a) The portion indicated below for each year of the value of timber therein as shown on the timber roll prepared in accordance with RCW 84.33.050 for such year; and

(b) The assessment ratio applied generally by such assessor in computing the assessed value of other property in his county:

Year	Portion of Timber Roll
1972 through 1977	100%
1978	75%
1979	50%
1980	25%
1981 and thereafter	None

Sec. 92. Section 8, chapter 294, chapter 1971 ex. sess. as amended by section 2, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.080 are each amended to read as follows:

(1) On or before December 15 of each year commencing with 1972 and ending with 1980, the assessor of each timber county shall deliver to the treasurer of such county and to the department of revenue a schedule setting forth for each taxing district or portion thereof lying within such county:

(a) The value of timber as shown on the timber roll for such year;

(b) The aggregate ((millage)) dollar rate calculated pursuant to RCW 84.33.060 and actually utilized the immediately preceding October in extending property taxes upon the tax rolls for collection in the following year;

(c) A "timber factor" which is the product of such aggregate ((millage)) dollar rate, the assessment ratio applied generally by such assessor in computing the assessed value of other property in his county and the appropriate portion listed below of the timber roll for such year ((a) above):

Year	Portion of Timber Roll
1972	25%
1973	55%
1974 through 1977	100%
1978	75%
1979	50%
1980	25%

On or before December 31 of each year commencing with 1972 and ending with 1980, the department of revenue shall determine the

proportion that each taxing district's timber factor bears to the sum of the timber factors for all taxing districts in the state, and shall deliver a list to the assessor and the treasurer of each timber county and to the state treasurer showing the factor and proportion for each taxing district.

(2) On the tenth day of the second month of each calendar quarter, commencing February 10, 1973 and ending November 10, 1981, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (1) of this section) of the amount in state timber tax fund A collected upon timber harvested in the preceding calendar quarter, but in no event shall any quarterly payment to a taxing district, when added to the payments made to such district the previous quarters of the same year, exceed the timber factor for such district determined in December of the preceding year. The balance in state timber tax fund A, if any, after the distribution to taxing districts on November 10 each year commencing with 1973 and ending with 1981, shall be transferred to the state timber reserve fund.

(3) If the balance in state timber tax fund A immediately prior to such November 10 distribution to taxing districts is not sufficient to permit a payment which, when added to the payments made to any taxing district the previous quarters of the same year, will equal the timber factor for such district determined in December of the preceding year, the necessary additional amount shall be transferred from the state timber reserve fund to state timber tax fund A.

(4) The balance, if any, in the state timber reserve fund after the final transfer, if any, to or from state timber tax fund A in November of 1981, shall be transferred to state timber tax fund B on December 31, 1981, and one-fourth of such balance shall be distributed in each quarter of 1982 in the manner set forth in subsection (6) of this section.

(5) On or before December 31 of each year commencing with 1978, the department of revenue shall deliver to the treasurer of each timber county a schedule setting forth for each taxing district or portion thereof lying within such county:

(a) The average of the aggregate value of all timber harvested within such district in each of the immediately preceding five years as determined from the excise tax returns filed with the department of revenue;

(b) The aggregate ((millage)) dollar rate calculated pursuant to RCW 84.33.060 and chapter 84.52 RCW and actually utilized the immediately preceding October in extending property taxes upon the tax rolls for collection the following year;

(c) A "harvest factor" which is the product of such five year average and such aggregate ((millage)) dollar rate;

(d) The proportion that each taxing district's harvest factor bears to the sum of the harvest factors for all taxing districts in the state.

(6) On the tenth day of the second month of each calendar quarter commencing February 10, 1979, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (5) of this section) of the amount in state timber tax fund B collected upon timber harvested in the preceding calendar quarter.

Sec. 93. Section 14, chapter 294, Laws of 1971 ex. sess. as amended by section 6, chapter 148, Laws of 1972 ex. sess. and RCW 84.33.140 are each amended to read as follows:

(1) When land has been designated as forest land pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, a notation of such designation shall be made each year upon the assessment and tax rolls, a copy of the notice of approval together with the legal description or assessor's tax lot numbers for such land shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and such land shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120 until removal of such designation by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove such designation;

(b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner;

(c) Sale or transfer to an ownership making such land exempt from ad valorem taxation;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that such land is no longer primarily devoted to and used for growing and harvesting timber.

Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approval for designation.

(2) Within thirty days after such removal of designation of forest land, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The owner may appeal such removal to the county board of equalization.

(3) Unless the removal is reversed on appeal a copy of the notice of removal with notation of the action, if any, upon appeal, together with the legal description or assessor's tax lot numbers for the land removed from designation shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and commencing on January 1 of the year following the year in which the assessor mailed such notice, such land shall be assessed on the same basis as real property is assessed generally in that county. Except as provided in subsection (5) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. On or before May 31 following such assessment date, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to:

(a) The difference between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the ((millage)) dollar rate of the last levy extended against such land, multiplied by

(b) A number, in no event greater than ten, equal to the number of years for which such land was designated as forest land.

(4) Any compensating tax unpaid on its due date shall thereupon become delinquent and together with applicable interest thereon, shall as of said date become a lien on such land which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(5) The compensating tax specified in subsection (3) of this section shall not be imposed if the removal of designation pursuant to subsection (1) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other forest land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.

Sec. 94. Section 4, chapter 243, Laws of 1971 ex. sess. and RCW 84.34.230 are each amended to read as follows:

For the purpose of acquiring conservation futures as well as other rights and interests in real property pursuant to RCW 84.34.210 and 84.34.220, a county may levy an amount not to exceed ~~((one-eighth of one mill on))~~ six and one-quarter cents per thousand dollars of assessed valuation against the assessed valuation of all taxable property within the county, which levy shall be in addition to that authorized by RCW 84.52.050 and section 134 of this 1973 amendatory act.

Sec. 95. Section 1, chapter 117, Laws of 1967 ex. sess. and RCW 84.36.270 are each amended to read as follows:

Subject to the terms and conditions set forth in RCW 84.36.280, whenever the owner of any real property dedicates the perpetual right to use the air space over his property to any county, city or other political subdivision of this state for the construction, operation and maintenance of stadium facilities, or for any parking facilities to be used in connection therewith, pursuant to the provisions of chapter 67.28 RCW, such property shall be exempt from general property taxation to such extent and as to such ~~((millage))~~ dollar rate as shall be determined by the county, city or other political subdivision, and subject to being used by a public body for a public purpose and only so long as the owner allows the use by the public body of the dedicated air rights free of rents or other charges.

Sec. 96. Section 84.40.030, chapter 15, Laws of 1961 as last amended by section 2, chapter 125, Laws of 1972 ex. sess. and RCW 84.40.030 are each amended to read as follows:

All property shall be ~~((assessed fifty))~~ valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

Taxable leasehold estates shall be valued at such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid. Notwithstanding any other provisions of this section or of any other statute, when the value of any taxable leasehold estate created prior to January 1, 1971 is being determined for assessment years prior to the assessment year 1973, there shall be deducted from what would otherwise be the value thereof the present worth of the rentals and other consideration which may be required of the lessee by the lessor for the unexpired term thereof: PROVIDED, That the foregoing provisions of this sentence shall not apply to any extension or renewal, made after December 31, 1970 of the term of any such estate, or to any such estate after the date, if any, provided for in the agreement for rental renegotiation.

The true and fair value of real property for taxation purposes (including property upon which there is a coal or other mine, or

stone or other quarry) shall be based upon the following criteria:

(1) (a) Any sales of the property being appraised or similar property with respect to sales made within the past five years ((less a percentage equal to the average; ordinary and usual direct costs of sale of that type of property; including but not limited to costs of title insurance; legal services; recording fees and taxes levied against such sales that are borne by the seller; and an amount equal to the customary fees payable to a licensed real estate broker for handling such a sale; such percentage to be determined by studies conducted by the department of revenue)). The appraisal shall take into consideration political restrictions such as zoning as well as physical and environmental influences. The appraisal shall also take into account, (i) in the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (ii) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.

(b) In addition to sales as defined in subsection (1) (a), consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (1) (b) shall be the dominant factors in valuation. When provisions of this subsection (1) (b) are relied upon for establishing values the property owner shall be advised upon request of the factors used in arriving at such value.

(c) In valuing any tract or parcel of real property, the value of the land, exclusive of structures thereon shall be determined; also the value of structures thereon, but the valuation shall not exceed the value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.

PROVIDED, That the provisions of this subsection (1) shall be applicable to all values for use in computing property taxes for the assessment year 1972 for taxes payable in 1973 and subsequent years.

Sec. 97. Section 84.40.040, chapter 15, Laws of 1961 as amended by section 36, chapter 149, Laws of 1967 ex. sess. and RCW 84.40.040 are each amended to read as follows:

The assessor shall begin the preliminary work for each



assessment not later than the first day of December of each year in all counties in the state. He shall also complete the duties of listing and placing valuations on all property by May 31st of each year, and in the following manner, to wit:

He shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and of each improvement located thereon and shall enter ~~((fifty))~~ one hundred percent of the value of such land and of the total value of such improvements, together with the total of such ~~((fifty))~~ one hundred percent valuations, opposite each description of property on his assessment list and tax roll.

He shall make an alphabetical list of the names of all persons in his county liable to assessment of personal property, and require each person to make a correct list and statement of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of personal property in each category of the prescribed form, and shall be signed and verified under penalty of perjury by the person listing the property. Such list and statement shall be filed on or before the last day of March, but the assessor, upon written request filed on or before such date and for good cause shown therein, shall allow a reasonable extension of time for filing. The assessor shall on or before the 1st day of January of each year mail a notice to all such persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That ~~((for the years 1968 and 1969 a second notice shall be mailed on or before the 15th day of March: PROVIDED FURTHER, That))~~ the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter ~~((fifty))~~ one hundred percent of the same in the assessment books opposite the name of the party assessed; and in making such entry in his assessment list, he shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of his residence or place of business. The assessor may, after giving written notice of his action to the person to be assessed, add to the assessment list any taxable property which, in his judgment, should be included in such list.

Sec. 98. Section 84.40.320, chapter 15, Laws of 1961 and RCW 84.40.320 are each amended to read as follows:

The assessor shall add up and note the amount of each column

in his detail and assessment lists, which he shall have bound in book form in such manner, to be prescribed or approved by the state tax commission, as will provide a convenient and permanent record of assessment. He shall also make, under proper headings, a tabular statement showing the footings of the several columns upon each page, and shall add and set down under the respective headings the total amounts of each column, which he shall attach to the highest numbered assessment book, and on the first Monday of July he shall file the same, properly indexed, with the clerk of the county board of equalization for the purpose of equalization by the said board. Such returns shall be verified by his affidavit, substantially in the following form:

State of Washington,.....County, ss.

I,....., Assessor....., do solemnly swear that the books No. 1 to No. ...., to the last of which this is attached, contain a correct and full list of all the real property (or personal property, as the case may be) subject to taxation in ..... county, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case ((fifty)) one hundred percent of the true and fair value of such property, to the best of my knowledge and belief, and that the footings of the several columns in said books, and the tabular statement returned herewith, are correct, as I verily believe.

....., Assessor.

Subscribed and sworn to before me this..... day of ..... , 19..... .

(L. S.) ..... , Auditor of..... county.

PROVIDED, That the failure of the assessor to attach his certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county and state board of equalization, the same shall be delivered to the county assessor, who shall then extend the amount as levied by the state and county boards upon the said detail and assessment lists as by law provided.

Sec. 99. Section 84.48.080, chapter 15, Laws of 1961 as amended by section 9, chapter 288, Laws of 1971 ex. sess. and RCW 84.48.080 are each amended to read as follows:

Annually during the month of August, the department of revenue shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation

of all property in the state.

First. The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. Such classification may be on the basis of types of property, geographical areas, or both.

Second. The department shall keep a full record of its proceedings and the same shall be published annually by the department.

Third. The department shall have authority to adopt rules and regulations to enforce obedience to its orders in all matters in relation to the returns of county assessments, and the equalization of values by the department.

The department shall levy the state taxes authorized by law: PROVIDED, That the amount levied in any one year for general state purposes shall not exceed the lawful ((millage)) dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be ((fifty)) one hundred percent of the true and fair value of such property in money; and shall apportion the amount of tax for state purposes levied by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department.

After the completion of the duties hereinabove prescribed, the director of the department shall certify the record of the proceedings of the department under this section, the tax levies made for state purposes and the apportionment thereof among the counties, to the state auditor.

Sec. 100. Section 8, chapter 288, Laws of 1971 ex. sess. and RCW 84.48.085 are each amended to read as follows:

The board of equalization shall reconvene on the first Monday of August for the purpose of equalizing valuations of real property within the county. Such equalization shall be accomplished in the following manner:

(1) The department of revenue shall certify to the board the ratio of the assessed valuation of locally assessed property in the county to the true and fair value of such property, based upon assessed values established without regard to equalization accomplished pursuant to this section (hereinafter referred to as the "tentative county indicated ratio"). The department shall also certify the ratio of the assessed valuation of locally assessed property in those geographical areas in the county which have been revalued ((pursuant to a cyclical revaluation program approved by the

department of revenue) during the year ending May 31st prior to the convening of the board to the true and fair value of such property (hereinafter referred to as the "revaluation ratio"). If, pursuant to the ~~((cyclical))~~ revaluation program, land alone or improvements alone have been revalued for any assessment year, the revaluation ratio shall be for land alone, or improvements alone, as appropriate, or such combination thereof as is appropriate. The board shall review the revaluation ratio so certified, and may accept, reject, or modify the ratio.

(2) If the revaluation ratio, as determined by the board, exceeds one hundred and ~~((ten))~~ fifteen percent of the tentative county indicated ratio, the board shall order the assessor, in accordance with the provisions of RCW 84.41.040, to reduce by a uniform percentage the true and fair values of land, improvements, or both as appropriate, within the geographical areas covered by the revaluation ratio by a uniform percentage such that the revaluation ratio shall equal the tentative county indicated ratio. The board shall also order the assessor to make appropriate similar adjustments to properties valued in the same year. For the purpose of administrative convenience, such reductions may be accomplished, in lieu of actual changes in the assessment rolls, by the assessor certifying to the treasurer the percentage adjustment for the geographical areas involved, on the basis of which the treasurer shall adjust the amount of taxes otherwise payable.

Sec. 101. Section 84.52.010, chapter 15, Laws of 1961 as last amended by section 6, chapter 243, Laws of 1971 ex. sess. and RCW 84.52.010 are each amended to read as follows:

All taxes shall be levied or voted in specific amounts, and the rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively: PROVIDED, That when any such county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in section 134 of this 1973 amendatory act and RCW 84.52.050 as now or hereafter amended, he shall recompute and establish a consolidated levy in the following manner:

(1) He shall include for extension on the tax rolls the full rates of levy certified to him for state, county, county road

districts, city and school district purposes in amounts not exceeding the limitations established by law: PROVIDED, That in the event of a levy made pursuant to ((section 5 of this 1974 amendatory act)) RCW 84.34.230, the rates of levy for county, county road district, and school district purposes shall be reduced in such uniform percentages as will result in a consolidated levy by such taxing districts which will be no greater on any property than a consolidated levy by such taxing districts would be if the levy had not been made pursuant to ((section 5 of this 1974 amendatory act)) RCW 84.34.230, and

(2) He shall include for extension on the tax rolls the rates percent of the tax levies certified to him by all other taxing districts imposing taxes on such property, other than port districts and public utility districts, reduced by him in such uniform percentages as will bring the consolidated tax levy on such property within the provisions of such limitation.

Sec. 102. Section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 3, Laws of 1973 and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and section 134 of this 1973 amendatory 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 outstanding December 6, 1932; but this millage limitation with respect to general obligation bonds shall not apply to)) by 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, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and section 134 of this 1973 amendatory act, or RCW 84.55.010 through 84.55.050, when authorized so to do by the electors of such county, school district, metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district,

cemetery district, city or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended, at a special election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the board of county commissioners or other county legislative authority, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess ((levies)) 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".

Sec. 103. Section 84.52.054, chapter 15, Laws of 1961 and RCW 84.52.054 are each amended to read as follows:

The additional tax provided for in subparagraph (a) of the seventeenth amendment to the state Constitution as amended by Amendment 59 and specifically authorized by RCW 84.52.052 shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the ((millage)) dollar rate of tax levy that will be required to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual ((millage)) dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of ((millage)) dollar rate of tax levy carried in said proposition.

Sec. 104. Section 84.52.056, chapter 15, Laws of 1961 and RCW 84.52.056 are each amended to read as follows:

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 limitations contained in RCW 84.52.050 to 84.52.056, inclusive and section 134 of this 1973 amendatory 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 percent 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 limitations provided for in RCW 84.51.050 to 84.52.056, inclusive and section 134 of this 1973 amendatory act.

Sec. 105. Section 9, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.063 are each amended to read as follows:

A rural library district may impose (~~(; notwithstanding the millage limitations provided for in RCW 84.52.056 and 84.54.020;~~) a regular property tax levy in an amount equal to that which would be produced by a levy of (~~(two mills)~~) fifty cents per thousand dollars of assessed value multiplied by an assessed valuation equal to (~~(twenty-five)~~) one hundred percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio; PROVIDED, That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in section 134 of this 1973 amendatory act and RCW 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than fifty cents per thousand dollars against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the (~~(forty mill)~~) limitations provided for in Article VII, section 2 of the state Constitution and/or by statute.

Sec. 106. Section 1, chapter 33, Laws of 1967 ex. sess. as last amended by section 25, chapter 299, Laws of 1971 ex. sess. and RCW 84.52.065 are each amended to read as follows:

In each (~~(of the years 1967 and 1968 and 1969 and 1970 and 1971 and 1972)~~) year the state shall levy for collection in (~~(1968 and 1969 and 1970 and 1971 and 1972 and 1973 respectively)~~) the following year for the support of common schools of the state a tax of (~~(two mills)~~) three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted (~~(to fifty percent of true and fair value of such property in money)~~) to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue. (~~(Such levy shall be in addition to the levy for public~~

assistance purposes as provided in RCW 74.04.450 and 84.52.050, as now or hereafter amended.)

Sec. 107. Section 22, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.030 are each amended to read as follows:

For the first levy for a taxing district following annexation of additional property, the limitation set forth in RCW 84.55.010 shall be increased by an amount equal to (1) the aggregate assessed valuation of the newly annexed property as shown by the current completed and balanced tax rolls of the county or counties within which such property lies, multiplied by (2) the ((millage)) dollar rate that would have been used by the annexing unit in the absence of such annexation, plus (3) the additional dollar amount calculated by multiplying the increase in assessed value in the annexing district resulting from new constructions and improvements to property by the regular property tax levy rate of that annexing taxing district for the preceding year.

Sec. 108. Section 23, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.040 are each amended to read as follows:

If by reason of the operation of section 134 of this 1973 amendatory act and RCW 84.52.050, as now or hereafter amended the statutory ((millage)) dollar rate limitation applicable to the levy by a taxing district has been increased over the statutory millage limitation applicable to such taxing district's levy in the preceding year, the limitation on the dollar rate amount of a levy provided for in this chapter shall be increased by multiplying the otherwise dollar limitation by a fraction, the numerator of which is the increased ((millage)) dollar limitation and the denominator of which is the ((millage)) dollar limitation for the prior year.

Sec. 109. Section 24, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.050 are each amended to read as follows:

Subject to any otherwise applicable statutory ((millage)) dollar rate limitations, regular property taxes may be levied by or for a taxing district in an amount exceeding the limitations provided for in RCW 84.55.010 through 84.55.040 if such levy is authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters. Any election held pursuant to this section shall be held not more than twelve months prior to the date on which the proposed levy is to be made. The ballot of the proposition shall state the ((millage)) dollar rate proposed. After a levy authorized pursuant to this section is made, the dollar amount of such levy shall be used for the purpose of computing the limitations for subsequent levies provided for in this chapter.



Sec. 110. Section 84.56.180, chapter 15, Laws of 1961 as amended by section 5, chapter 124, Laws of 1969 ex. sess. and RCW 84.56.180 are each amended to read as follows:

Whenever any person, firm or corporation, shall, subsequent to the first day of January of any year, bring or send into any county from outside the state any stock of goods or merchandise to be sold or disposed of in a place of business temporarily occupied for their sale, without the intention of engaging in permanent trade in such place, the owner, consignee or person in charge of the said goods or merchandise shall immediately notify the county assessor, and thereupon the assessor shall at once proceed to value the said stock of goods and merchandise at its true value, and upon ~~((fifty))~~ one hundred percent of such valuation the said owner, consignee or person in charge shall pay to the collector of taxes a tax at the rate assessed for state, county and local purposes in the taxing district in the year then current. And it shall not be lawful to sell or dispose of any such goods or merchandise as aforesaid in such taxing district until the assessor shall have been so notified as aforesaid and the tax assessed thereon paid to the collector. Every person, firm or corporation bringing into any county of this state from outside the state any goods or merchandise after the first day of January shall be deemed subject to the provisions of this section.

This section shall not apply to goods or merchandise consigned to a person for sale at such person's permanent place of business within this state, if such person is required to list such goods or merchandise pursuant to RCW 84.40.185.

Sec. 111. Section 4, chapter 184, Laws of 1967 and RCW 85.15.030 are each amended to read as follows:

To operate under this chapter, the board of commissioners of the improvement district shall cause to be prepared and filed with the board of county commissioners a property roll. The roll shall contain: (1) A description of all properties benefited and improvements thereon which receive protection and service from the systems of the district with the name of the owner or the reputed owner thereof and his address as shown on the tax rolls of the assessor or treasurer of the county where in the property is located and (2) the determined value of such land and improvements thereon as last assessed and equalized by the assessor of such county or counties. Such assessed and equalized values shall be deemed prima facie to be just, fair and correct valuations against which annual ~~((millage))~~ taxes shall be levied for the operation of the district and the maintenance and expansion of its facilities.

If property outside of the limits of the original district are upon the roll as adopted ultimately, and the original district has outstanding bonds or long-term warrants, the board of county

commissioners shall set up separate ((millage)) dollar rate levies for the full retirement thereof.

Sec. 112. Section 7, chapter 184, Laws of 1967 and RCW 85.15.060 are each amended to read as follows:

The board of county commissioners may at any time reexamine the properties on any roll, and upon receipt of a petition from the board of supervisors of the district or the written request of a property owner shall do so. If it is found that the condition of such property or properties has changed so that such property should be eliminated from any rolls on file, or the valuation against which ((millage)) dollar rate is levied should be lowered, it shall so determine and enter an order adjusting the valuation as to such properties and shall certify and file a copy thereof with the treasurer of the county wherein the property is situated, and the treasurer shall alter and change the existing rolls accordingly. Valuations may be revised periodically to reflect changes in real property valuations by the county assessor.

Sec. 113. Section 8, chapter 184, Laws of 1967 and RCW 85.15.070 are each amended to read as follows:

The roll approved and certified to the county officers by the board of county commissioners as in this chapter provided shall constitute the valuations of land, buildings and improvements furnished protection and services by the systems of the district against which valuation ((millage)) taxes shall be levied and collected annually in the same manner as general taxes for the continuing operations of the district and its systems. The valuations on said roll shall be subject to adjustment from time to time in the manner provided in RCW 85.15.060.

The board of county commissioners shall hold a hearing on such adjustments at the county seat at the time of equalization of real property assessments for the purpose of considering written objections to any revision of valuations filed at least ten days prior to the hearing and shall give published notice only of such hearing as provided in RCW 85.15.040.

Sec. 114. Section 15, chapter 184, Laws of 1967 and RCW 85.15.140 are each amended to read as follows:

The ((millage)) dollar rate levies collected from time to time under this chapter are solely assessments for benefits received continuously by the protected properties, calculated in the manner specified in this chapter as a just and equitable way for all protected property to share the expense of such required protection and services.

Sec. 115. Section 2, chapter 45, Laws of 1951 and RCW 85.18.010 are each amended to read as follows:

When any diking district has been organized and the

improvements made afford protection to land and buildings within such district against damage or destruction from overflow waters in that the level of the land and of the foundational structures of buildings thereon is below the water level at flood or high tide stages of the waters, fresh or salt, against which such district improvements furnished protection, the board of diking commissioners of such district may, under the procedure established in this chapter, determine such fact and by resolution so declare; and may provide that the cost of continued functioning of the district shall be paid through levies of ((millage)) dollar rates made and collected according to this chapter against the land and buildings thus protected, based upon the determined base benefits received by such land and buildings.

Sec. 116. Section 4, chapter 45, Laws of 1951 and RCW 85.18.030 are each amended to read as follows:

After the roll is prepared the board shall give notice of a time and place at which the board will hold a public hearing to determine whether the facts and conditions heretofore recited in this chapter as a prerequisite to its application do or do not exist, and if so found to exist by said board at said hearing, then the board shall by resolution so declare. The notice shall also state that at said hearing, or any continuance thereof, the board will sit to consider said roll and to determine the continuous base benefits which each of the properties thereon are receiving and will receive from the continued operation and functioning of such district, which shall in no instance exceed ((fifty)) one hundred percent of the true and fair value of such property in money, will consider all objections made thereto or to any part thereof, and will correct, revise, lower, change, or modify such roll as shall appear just and equitable; that when correct benefits are fixed upon said roll by said board, it will adopt said roll by resolution as establishing, until modified as hereinafter provided, the continuous base benefit to said protected lands and buildings against which will be levied and collected ((millage)) dollar rates to provide funds for the continuous functioning of said district.

Sec. 117. Section 9, chapter 45, Laws of 1951 and RCW 85.18.080 are each amended to read as follows:

Until further modified, amended, or changed by an additional or supplemental roll certified to the county auditor after the foregoing procedure is had, the original roll, as modified or supplemented, if the same is done, shall serve as the base of benefits to the land and buildings protected by the improvement system of said district against which ((millage)) dollar rate is levied and collected from time to time for the continued functioning of said diking district.

Sec. 118. Section 16, chapter 45, Laws of 1951 and RCW 85.18.150 are each amended to read as follows:

The ((~~millage~~)) dollar rate levy returns collected from time to time under this chapter are solely assessments for benefits received continuously by the protected properties, calculated in the manner specified in this chapter as a just and equitable way for all protected property to share the expense of such required protection.

Sec. 119. Section 19, chapter 225, Laws of 1909 and RCW 85.24.250 are each amended to read as follows:

Whenever it shall appear to the city council of any incorporated city or town not included or not wholly included within the limits of any diking or drainage district established hereunder, which incorporated city or town may be within a county in which a portion of such district is located that the construction and maintenance of such diking and drainage system will be beneficial to the health of the inhabitants of said incorporated city and to the general welfare of the said city, then the city council of said city is hereby empowered and authorized to appropriate such amount of money out of the general funds of the city as may to the city council seem proper and just to such diking and drainage system, or the city council may for such purpose levy an assessment upon all the property in said city subject to taxation by said city, which shall not exceed ((~~one-half mill for each dollar~~)) twelve and one-half cents per thousand dollars of assessed value of property.

Sec. 120. Section 4, chapter 131, Laws of 1961 and RCW 85.32.030 are each amended to read as follows:

The board may: (1) Make initial determination that the district's facilities furnish benefit to improvements upon land as well as land alone within the district in protecting against and furnishing run-off for surface and/or flood waters; (2) Make initial determination that lands and improvements thereon outside of the territorial limits of the district are receiving a service from the facilities of the district, and are benefited thereby in that waters from such lands through ditches, drains, or other artificial methods, other than by natural flow or seepage, are so cast as to have outlet through the district's facilities; (3) Determine that properties so found to be served should pay a just proportion of the operational and maintenance costs of the district; (4) In connection with so finding, cause a roll of property thus served and benefited by the district's facilities to be prepared and filed with it, and give notice of a hearing thereon as provided in this chapter; (5) Hold public hearings to determine the ultimate facts and approve an ultimate roll of properties served and benefited by the facilities of the district and valuations thereof to serve as a basis against which annual ((~~millage~~)) dollar rate levy may be assessed for continuous

benefits furnished such properties; make revision thereof as the facts warrant from time to time; provide for the levying of such ((millage)) dollar rate levy; and make return of such roll finally adopted by certifying and filing a copy thereof with the auditor, assessor and treasurer of the county wherein the properties involved are located.

Sec. 121. Section 5, chapter 131, Laws of 1961 and RCW 85.32.040 are each amended to read as follows:

In the initial instance, when the board of any district, desires to use the method and procedure provided in this chapter, and in order that uniformity may be had, it may cause a roll of all properties within the district claimed to be benefited by its drainage system, and in addition or as a part thereof, a roll of all properties outside of the territorial limits of said district claimed to be served and benefited by the drainage systems of said district, to be prepared and filed with it. Thereupon, the board shall by resolution declare:

(1) That it has made initial determination that the district's facilities are furnishing and will furnish service and benefit to the properties, including improvements thereon, described in such roll;

(2) That such roll has been filed with it and will remain so filed and open to inspection by any party interested therein at all reasonable times;

(3) That a public hearing will be held by the board at a time and place stated to give consideration to the facts and make ultimate determination of the same and to said roll;

(4) That when said roll is finally adopted, annual ((millage)) dollar rate levies will be made by the district against said properties based upon the valuation thereof as shown on said roll when ultimately adopted to raise money based on benefit and service for the continuous operation and maintenance of said district;

(5) That at the time of hearing, it will hear all objections filed and will review, adopt, modify, or revise said roll consistent with existing facts to the end that property receiving service and benefit from the facilities of the district shall pay justly and equitably therefor in proportion to benefit received and;

(6) That upon said hearing or adjournments thereof, the board will determine the ultimate facts concerning service and benefit received by all properties ultimately contained in said roll and as to such properties it will adopt the roll in final form and proceed as in this chapter provided.

Sec. 122. Section 6, chapter 131, Laws of 1961 and RCW 85.32.050 are each amended to read as follows:

The roll of properties referred to in this chapter shall contain (1) a description of all properties and improvements thereon,

with the name of the owner or the reputed owner thereof and his address as shown on the tax rolls of the assessor or treasurer of the county wherein the property is located, and (2) the determined value of such land and improvements thereon as last assessed and equalized by the taxing agencies of such county. Such assessed and equalized values shall be deemed prima facie as a just, fair and correct base of value for consideration by the board in its determination ultimately of the just and correct base of value in each instance against which annual ((~~millage~~)) dollar rates shall be levied by the district for the operation of the district and the expansion and maintenance of its facilities.

If property outside of the territorial limits of the district are upon the roll as adopted ultimately, and the district has prior indebtedness existing, the board shall set up separate ((~~millage~~)) dollar rate levies for the retirement thereof until it is extinguished, which levies shall be applied solely against the properties within the territorial limits of the district. Adjustments of the roll shall be made before final adoption in such a manner that the money raised through annual ((~~millage~~)) dollar rate levies for maintenance, expansion and operational costs of the district in no instance shall exceed the value of the service rendered or to be rendered and the benefit received and to be received by the property involved.

Sec. 123. Section 7, chapter 131, Laws of 1961 and RCW 85.32.060 are each amended to read as follows:

When the board causes a property roll to be filed with it and a hearing to be held thereon as provided in this chapter, it shall give notice of such hearing in the following manner:

The notice shall be published at least three times in consecutive issues in a weekly newspaper, or once a week for three consecutive weeks in a daily newspaper, published in or near said district, and if there is more than one such paper, then in some paper chosen by the board having general circulation in the area involved. The last publication shall be more than fifteen days prior to date of hearing. The board also shall cause a copy of such notice to be mailed in regular course of the federal mail at least thirty days prior to the date of such hearing to the owner or reputed owner of such property at his address, all as shown on the tax rolls or records of the county taxing agencies of the county wherein the property is situated, such notice being deemed adequate and sufficient. The sworn affidavit of the one doing such mailing shall be deemed conclusive of the fact that such notice was mailed.

Such notice shall state the following:

(1) That the board has tentatively determined that the property of the owner or reputed owner named is receiving and will

receive service and benefit from the facilities of the district;

(2) That the board has caused a tentative roll of such properties with any improvements thereon which are receiving and will receive such service and benefit to be filed with it; and that such roll shows a base of valuation thereon for said properties against which annual ((millage)) dollar rates will be levied and collected in the same manner as general taxes to pay the fair value of the benefit and service received and to be received by such property through use of the facilities of the district, and to pay the annual cost of operation, development and maintenance of the district and its facilities;

(3) That on a date, time and place stated, the board will give consideration to the facts and the roll, will hear all objections filed, will review said roll and alter, modify, or change the same consistent with facts established and with equity and fair dealing concerning the properties involved to the end that just levies will be made for service and benefits received and to be received against each property for the purposes mentioned; and at the hearing or continuance thereof, it will adopt the roll in final form and certify and file a copy thereof with the assessor and treasurer of the county wherein the property is located; and will cause annual millage to be levied against such established valuations for the purposes stated;

(4) That all persons desiring to object to the proceedings, to the proposed base valuations, or to any other thing or matter in connection with the proceedings, must file written objections with the board stating clearly the basis of such objection before the time of the hearing, or all objections will be deemed waived.

Sec. 124. Section 11, chapter 131, Laws of 1961 and RCW 85.32.100 are each amended to read as follows:

The board may at any time reexamine the properties on any roll, and upon request of an owner shall do so, and if it is found that the condition of such property or properties has changed so that justly such property should be eliminated from any rolls on file, or the base against which ((millage)) dollar rate is levied should be lowered, it shall so determine and make a supplemental roll with reference to such property or properties. When adopted by it, the board shall certify and file a copy thereof with the auditor, assessor and treasurer of the county wherein the property is situated, and such officer shall alter and change the existing rolls accordingly.

Sec. 125. Section 12, chapter 131, Laws of 1961 and RCW 85.32.110 are each amended to read as follows:

The roll certified to the county officers as in this chapter provided, and any modification thereof as provided, shall serve as the base of benefits as to land, buildings and improvements furnished

service and benefit by the systems of the district against which valuations ((millage)) dollar rates shall be levied and collected in the same manner as general taxes from time to time for the continuing functioning of the district and its systems. The ((millage)) dollar rate shall be levied in the manner required by law for ((millage)) dollar rate levies by drainage districts.

Sec. 126. Section 13, chapter 131, Laws of 1961 and RCW 85.32.120 are each amended to read as follows:

If any property outside of the territorial limits of the district is placed upon a roll as finally adopted, and at the time such property becomes subject to charge for service and benefit from the district's system, there is an existing outstanding indebtedness owing by the district, the board shall make a separate estimate of the revenue required to be raised to pay or apply upon such indebtedness until it is extinguished, and it shall proceed and certify the same as hereinabove provided, and no ((millage)) dollar rate for raising revenue to extinguish such indebtedness shall be included in the levies made against any properties lying outside of the territorial limits of said district.

When thus levied, the amount of assessment produced thereby shall be added by the general taxing authorities to the general taxes against said lands and collected therewith as a part thereof. If unpaid, any delinquencies in such assessments shall bear interest at the same rate and in the same manner as general taxes and they shall be included in and be made a part of any general tax foreclosure proceedings according to the provisions of law with relation to such foreclosures. As assessment collections are made, the county treasurer shall credit same to the funds of such district.

Sec. 127. Section 22, chapter 131, Laws of 1961 and RCW 85.32.210 are each amended to read as follows:

The ((millage)) dollar rate levy returns collected from time to time under this chapter are solely assessments for benefits received continuously by the benefited properties, calculated in the manner specified in this chapter as a just and equitable way for all benefited property to share the expense of such required service.

Sec. 128. Section 4, chapter 154, Laws of 1967 and RCW 85.36.030 are each amended to read as follows:

For the purpose of proportionately assessing the benefits of any project constructed, maintained, or operated by any diking district or drainage district, benefit assessments proportioned in a direct relationship to the assessed valuation as last equalized for general tax purposes of the lands benefited shall be deemed prima facie to be fair and correct valuations against which annual ((millage)) dollar rates shall be levied.

Sec. 129. Section 1, chapter 66, Laws of 1907 as amended by



section 8, chapter 204, Laws of 1941 and RCW 86.12.010 are each amended to read as follows:

The county commissioners of any county may annually levy a tax, beginning with the year 1907, in such amount as, in their judgment they may deem necessary or advisable, but not to exceed ~~((one mill))~~ twenty-five cents per thousand dollars of assessed value upon all taxable property in such county, for the purpose of creating a fund to be known as "river improvement fund." There is hereby created in each such river improvement fund an account to be known as the "flood control maintenance account."

Sec. 130. Section 1, chapter 54, Laws of 1913 and RCW 86.13.010 are each amended to read as follows:

Wherever and whenever a river is or shall be the boundary line or part of the boundary line between two counties, or it, or its tributaries or outlet or part thereof, flows through parts of two counties, and the waters thereof have in the past been the cause of damage, by inundation or otherwise, to the roads, bridges or other public property situate in or to other public interests of both such counties, or the flow of such waters shall have alternated between the said counties so at one time or times such waters shall have caused damage to one county and at another time or times to the other county, and it shall be deemed by the boards of county commissioners of both counties to be for the public interests of their respective counties that the flow of such waters be definitely confined to a particular channel, situate in whole or in part in either county, in a manner calculated to prevent such alternation or to prevent or lessen damage in the future, it shall be lawful for the two counties, and their boards of county commissioners are hereby empowered, pursuant to resolution, to enter into a contract in writing in the names of the respective counties for the purpose of settling all disputes in relation to any such situation, and providing ways and means for the control and disposition of such waters. Any such contract may provide:

(1) That it shall be operative in perpetuity, or only for a term of years or other measure of time to be specified therein.

(2) The amount of money to be expended by each county during each year of the life of said contract, or such other method of determining the amount of expenditure or dividing the financial burden as may be agreed upon.

(3) That an annual tax shall be levied, at the same time and in the same manner as other county taxes are levied, each year during the life of the contract, by the county commissioners of each county. The annual tax herein provided for need not be levied at the same rate for each county, but shall be at such rate in each county as will produce annually the amount of money for each county as is

required for the fulfillment of the contract on its part: PROVIDED, HOWEVER, That in no event shall any such tax levy by either county exceed ((one mill on the dollar)) twenty-five cents per thousand dollars of assessed value for any one year.

(4) That the general scheme for the improvement of such river shall be as stated in such contract, but by consent of the contracting parties, pursuant to resolution of each board of county commissioners, such scheme may be modified from time to time during the life of the contract. The contract may but need not provide the details of such scheme, but must designate the general purpose to be accomplished. So far as details are not specified in the contract, same shall be for future determination by joint action of the two boards of county commissioners. Any such contract may be subsequently modified or abrogated by mutual consent evidenced by separate resolution of both boards of county commissioners.

Sec. 131. Section 16, chapter 153, Laws of 1961 and RCW 86.15.160 are each amended to read as follows:

For the purposes of this chapter the board may authorize:

(1) A special annual ad valorem levy within any zone or participating zones when authorized by the voters of such zone or participating zones pursuant to the provisions of RCW 84.52.052 and RCW 84.52.054; and

(2) An assessment upon property specially benefited by an improvement made pursuant to the provisions of chapter 86.09; and

(3) Within any zone or participating zones an annual levy of not to exceed ((two mills)) fifty cents per thousand dollars of assessed value when such levy will not take ((millage)) dollar rates which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the ((forty mill)) constitutional and/or statutory limitations, and such additional levy, or any portion thereof, may also be made when ((millage)) dollar rates of other taxing units is released therefor by agreement with the other taxing units from their authorized levies.

Sec. 132. Section 8, chapter 226, Laws of 1961 and RCW 87.84.070 are each amended to read as follows:

The directors shall be empowered to specially assess land located in the district for benefits thereto taking as a basis the last equalized assessment for county purposes: PROVIDED, That such assessment shall not exceed ((one mill)) twenty-five cents per thousand dollars of assessed value upon such assessed valuation without securing authorization by vote of the electors of the district at an election called for that purpose.

The board shall give notice of such an election, for the time and in the manner and form provided for irrigation district elections. The manner of conducting and voting at such an election,

opening and closing polls, canvassing the votes, certifying the returns, and declaring the result shall be nearly as practicable the same as in irrigation district elections.

The special assessment provided for herein shall be due and payable at such times and in such amounts as designated by the district directors, which designation shall be made to the county auditor in writing, and the amount so designated shall be added to the general taxes, and entered upon the assessment rolls in his office, and collected therewith.

NEW SECTION. Sec. 133. The following acts or parts of acts are each hereby repealed:

- (1) Section 7, chapter 152, Laws of 1919 and RCW 17.12.070;
- (2) Section 6, chapter 140, Laws of 1921 and RCW 17.16.120;
- (3) Section 28A.48.110, chapter 223, Laws of 1969 ex. sess., section 2, chapter 100, Laws of 1971 ex. sess., section 10, chapter 124, Laws of 1972 ex. sess. and RCW 28A.48.110;
- (4) Section 8, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.061;
- (5) Section 2, chapter 174, Laws of 1965 ex. sess., section 2, chapter 146, Laws of 1967 ex. sess., section 7, chapter 92, Laws of 1970 ex. sess. and RCW 84.54.020; and
- (6) Section 74.04.150, chapter 26, Laws of 1959, section 66, chapter 262, Laws of 1969 ex. sess., section 3, chapter 92, Laws of 1970 ex. sess., section 17, chapter 281, Laws of 1971 ex. sess. and RCW 74.04.150.

NEW SECTION. Sec. 134. There is added to chapter 84.52 RCW a new section to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named shall be as follows: The levy by the state shall not exceed three dollars and sixty cents per thousand dollars of assessed value adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; the levy by any county shall not exceed one dollar and eighty cents per thousand dollars of assessed value; the levy for any road district shall not exceed two dollars and twenty-five cents per thousand dollars of assessed value; and the levy by or for any city or town shall not exceed three dollars and thirty-seven and one-half cents per thousand dollars of assessed value: PROVIDED FURTHER, That counties of the fifth class and under are hereby authorized to levy from one dollar and eighty cents to two dollars and forty-seven and one-half cents per thousand dollars of assessed value for general county purposes and from one dollar and fifty-seven and one-half cents to two dollars and twenty-five cents

per thousand dollars of assessed value for county road purposes if the total levy for both purposes does not exceed four dollars and five cents per thousand dollars of assessed value: PROVIDED FURTHER, That counties of the fourth and the ninth class are hereby authorized to levy two dollars and two and one-half cents per thousand dollars of assessed value until such time as the junior taxing agencies are utilizing all the dollar rates available to them: AND PROVIDED FURTHER, That the total property tax levy authorized by law without a vote of the people shall not exceed nine dollars and fifteen cents per thousand dollars of assessed value. Levies at the rates provided by existing law by or for any port or public utility district shall not be included in the limitation set forth by this proviso.

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

It is the intent of the legislature that the provisions of this section shall supersede all conflicting provisions of law including section 24, chapter 299, Laws of 1971 ex. sess. and section 8, chapter 124, Laws of 1972 ex. sess.

NEW SECTION. Sec. 135. There is added to chapter 84.52 RCW a new section to read as follows:

Within and subject to the limitations imposed by RCW 84.52.050 the regular ad valorem tax levies by the taxing districts hereinafter named upon real and personal property shall be as follows: The levy by any county shall not exceed four mills; the levy by or for any school district shall not exceed eight mills; the levy for any road district shall not exceed five mills; and the levy by or for any city or town shall not exceed seven and one-half mills: PROVIDED FURTHER, That counties of the fifth class and under are hereby authorized to levy from four to five and one-half mills for general county purposes and from three and one-half to five mills for county road purposes if the total levy for both purposes does not exceed nine mills: PROVIDED FURTHER, That counties of the fourth and the ninth class are hereby authorized to levy four and one-half mills until such time as the junior taxing agencies are utilizing all the millage available to them.

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

It is the intent of the legislature that the provisions of this section shall supersede all conflicting provisions of law including section 24, chapter 299, Laws of 1971 ex. sess. and section 8, chapter 124, Laws of 1972 ex. sess.

Sec. 136. Section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 19, chapter 294, Laws of 1971 ex. sess. and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the

current use of the common schools, other than the proceeds of the state property tax, the state superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education, an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted student enrolled, based upon one full school year of one hundred eighty days:

(1) Eighty-five percent of the amount of revenues which would be produced by a levy of fourteen mills on the assessed valuation of taxable property within the school district adjusted to twenty-five percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That in each of the calendar years 1968 and 1969 the funds otherwise distributable under this section to any school district which is collecting property taxes based upon a levy of less than five-sixths of the maximum levy permissible for the district for such year under RCW 84.52.050 shall be reduced by an amount equal to the difference between the proceeds of the actual school district tax levy in the district and the proceeds which five-sixths of such maximum permissible levy for the district would produce irrespective of any delinquencies: PROVIDED, FURTHER, That the funds otherwise distributable under this section to any school district for any year other than the calendar years 1968 and 1969 shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under ((~~RCW 84.52.050~~) section 135 of this 1973 amendatory act) would produce irrespective of any delinquencies; and

(2) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

(3) Eighty-five percent of the maximum receipts collectible from the high school district fund pursuant to chapter 28A.44 RCW; and

(4) Eighty-five percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

(5) Eighty-five percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

(6) Eighty-five percent of the proportion of the receipts from the tax imposed pursuant to RCW 82.04.291 upon harvesters of timber

equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to ((REW 84:52:050)) section 135 of this 1973 amendatory act bears to the aggregate millage rate for all property tax levies for such school district, both regular and excess; and

(7) Eighty-five percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support.

Sec. 137. Section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 2, chapter 46, Laws of 1973 and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, other than the proceeds of the state property tax, the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted pupil enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180:

(1) Eighty-five percent of the amount of revenues which would be produced by a levy of ((fourteen)) seven mills on the assessed valuation of taxable property within the school district adjusted to ((twenty-five)) fifty percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That the funds otherwise distributable under this section to any school district for any year shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under ((REW 84:52:650)) section 135 of this 1973 amendatory act as now or hereafter amended would produce irrespective of any delinquencies; and

(2) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

(3) Eighty-five percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

(4) Eighty-five percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

(5) Eighty-five percent of the proportion of the receipts from the tax imposed pursuant to RCW 82.04.291 upon harvesters of timber equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to ((REW 84-52-050)) section 135 of this 1973 amendatory act as now or hereafter amended bears to the aggregate millage rate for all property tax levies for such school district, both regular and excess; and

(6) Eighty-five percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support.

Sec. 138. Section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 2, chapter 46, Laws of 1973 and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, other than the proceeds of the state property tax, the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted pupil enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180:

(1) Eighty-five percent of the amount of revenues which would be produced by a levy of ((fourteen)) eight mills on the assessed valuation of taxable property within the school district adjusted to ((twenty-five)) fifty percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That the funds otherwise distributable under this section to any school district for any year shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under ((REW 84-52-050)) section 135 of this 1973 amendatory act as now or hereafter amended would produce irrespective of any delinquencies; and

(2) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

(3) Eighty-five percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

(4) Eighty-five percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

(5) Eighty-five percent of the proportion of the receipts from the tax imposed pursuant to RCW 82.04.291 upon harvesters of timber equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to ((REW 84:52-050)) section 135 of this 1973 amendatory act as now or hereafter amended bears to the aggregate millage rate for all property tax levies for such school district, both regular and excess; and

(6) Eighty-five percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support.

Sec. 139. Section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 2, chapter 46, Laws of 1973 and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, ((~~other than the proceeds of the state property tax;~~)) the superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted pupil enrolled, based upon one full school year of one hundred eighty days, except that for kindergartens one full school year may be ninety days as provided by RCW 28A.58.180:

(1) ((~~Eighty-five~~)) Ninety percent of the amount of revenues which would be produced by a levy of ((~~fourteen~~)) eight mills on the assessed valuation of taxable property within the school district adjusted to ((~~twenty-five~~)) fifty percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That the funds otherwise distributable under this section to any school district for any year shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under ((REW 84:52:050)) section 135 of this 1973 amendatory act as now or hereafter amended would produce irrespective of any delinquencies; and

(2) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and



(3) ((~~Eighty-five~~)) Ninety percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

(4) ((~~Eighty-five~~)) Ninety percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

(5) ((~~Eighty-five~~)) Ninety percent of the proportion of the receipts from the tax imposed pursuant to RCW 82.04.291 upon harvesters of timber equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to ((~~REW 84-52-050~~)) section 135 of this 1973 amendatory act as now or hereafter amended bears to the aggregate millage rate for all property tax levies for such school district, both regular and excess; and

(6) ((~~Eighty-five~~)) Ninety percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization support.

Sec. 140. Section 28B.20.394, chapter 223, Laws of 1969 ex. sess. as amended by section 1, chapter 107, Laws of 1972 ex. sess. and RCW 28B.20.394 are each amended to read as follows:

In addition to the powers conferred upon the board of regents of the University of Washington by RCW 28B.20.392 and 28B.20.380, said board is authorized and shall have the power to enter into an agreement or agreements with the city of Seattle and the county of King, Washington, to pay to said city and said county such sums as shall be mutually agreed upon for governmental services rendered to said university tract, as defined in RCW 28B.20.390 which sums shall not exceed the amounts that would be received pursuant to limitations imposed by ((~~REW 84-52-050~~)) section 135 of this 1973 amendatory act by the said city of Seattle and county of King respectively from real and personal property taxes paid on the university tract or any leaseholds thereon if such taxes could lawfully be levied; and any such sums so agreed upon shall be paid from the proceeds and other income from said tract as an item of expense of operation and upkeep thereof: PROVIDED, That in the event that it is determined by a court of final jurisdiction that the provisions of chapter 43, Laws of 1971 first ex. sess., insofar as they affect taxes due and payable in 1972 and 1973 by any lessee of the university tract, are held unconstitutional, the sums paid pursuant to this section in such years shall be refunded in accordance with the provisions of chapter 84.69 RCW; and any provision of RCW 28B.20.392 in conflict herewith is superseded.

Sec. 141. Section 35A.40.090, chapter 119, Laws of 1967 ex. sess. as amended by section 16, chapter 42, Laws of 1970 ex. sess.

and RCW 35A.40.090 are each amended to read as follows:

No code city shall incur an indebtedness exceeding three-fourths of one percent of the value of the taxable property in such city without the assent of three-fifths of the voters therein voting at an election to be held for that purpose nor, with such assent, to exceed two and one-half percent of the value of the taxable property therein except as otherwise provided in chapter 39.36 RCW and subject to the provisions of this chapter and shall have the authority and be subject to the limitations provided in RCW 84.52.050 and section 135 of this 1973 amendatory act relating to levy of taxes within the ((forty)) twenty mill limit. The term "value of the taxable property" shall have the meaning set forth in RCW 39.36.015.

Sec. 142. Section 1, chapter 25, Laws of 1971 ex. sess. and RCW 36.33.220 are each amended to read as follows:

The legislative authority of any county may budget, in accordance with the provisions of chapter 36.40 RCW, and expend any portion of the county road millage for any service to be provided in the unincorporated area of the county notwithstanding any other provision of law, including chapter 36.82 RCW and ((REW 84-52-050)) section 135 of this 1973 amendatory act.

Sec. 143. Section 1, chapter 102, Laws of 1972 ex. sess. and RCW 36.40.300 are each amended to read as follows:

In each year that the state provides financial aid to the counties for a county revaluation program, the county-assumed portion of the costs of such revaluation program including administrative costs, but excluding any costs pertaining to the development of new data processing programs, shall be shared by all local taxing districts within the county authorized to make levies pursuant to RCW 84.52.050 and section 135 of this 1973 amendatory act. Such sharing shall be for those costs incurred during 1972 and 1973 only. For the years 1972 and 1973 during which, such state financial aid is received, the county treasurer shall compute the proportionate amount of the county-assumed portion of the costs of revaluation in direct proportion to the ratio of basic property tax as authorized by RCW 84.52.050 and section 135 of this 1973 amendatory act levied on behalf of each local taxing district each year, and he shall, on December 31 of those years, bill each local taxing district the amount so computed. The treasurer shall collect said bill by deducting said amount from the next year's tax receipts and place the deducted sums in a special fund to be used solely for the expenses and costs of the administration of the revaluation program: PROVIDED, That the sum deducted from the basic millage for common schools shall be excluded and not considered as revenue in the computation of the school equalization formula pursuant to RCW

28A.41.130. A copy of the assessor's portion of the preliminary county budget shall be sent to each local taxing district affected by the provisions of this section at the time such budget is prepared.

This section shall expire on December 31, 1974.

Sec. 144. Section 6, chapter 91, Laws of 1947 as last amended by section 2, chapter 92, Laws of 1970 ex. sess. and RCW 41.16.060 are each amended to read as follows:

It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy, to levy and place in the fund a tax of one-half of one mill on all the taxable property of such municipality: PROVIDED, That if a report by a qualified actuary on the condition of the fund establishes that the whole or any part of said millage is not necessary to maintain the actuarial soundness of the fund, the levy of said one-half of one mill may be omitted, or the whole or any part of said millage may be levied and used for any other municipal purpose.

It shall be the duty of the legislative authority of each municipality, each year as a part of its annual tax levy and in addition to the city levy limit set forth in ((REW 84-52-050)) section 135 of this 1973 amendatory act, as now or hereafter amended, to levy and place in the fund an additional tax of one-half of one mill on all taxable property of such municipality: PROVIDED, That if a report by a qualified actuary establishes that all or any part of the additional one-half of one mill levy is unnecessary to meet the estimated demands on the fund under this chapter for the ensuing budget year, the levy of said additional one-half of one mill may be omitted, or the whole or any part of such millage may be levied and used for any other municipal purpose.

Sec. 145. Section 4, chapter 243, Laws of 1971 ex. sess. and RCW 84.34.230 are each amended to read as follows:

For the purpose of acquiring conservation futures as well as other rights and interests in real property pursuant to RCW 84.34.210 and 84.34.220, a county may levy an amount not to exceed one-eighth of one mill on the assessed valuation of all taxable property within the county, which levy shall be in addition to that authorized by ((REW 84-52-050)) section 135 of this 1973 amendatory act.

Sec. 146. Section 84.52.010, chapter 15, Laws of 1961 as last amended by section 6, chapter 243, Laws of 1971 ex. sess. and RCW 84.52.010 are each amended to read as follows:

All taxes shall be levied or voted in specific amounts, and the rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the

completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county shall be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively: PROVIDED, That when any such county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.050 as now or hereafter amended, he shall recompute and establish a consolidated levy in the following manner:

(1) He shall include for extension on the tax rolls the full rates of levy certified to him for state, county, county road districts, city and school district purposes in amounts not exceeding the limitations established by law: PROVIDED, That in the event of a levy made pursuant to ((section 5 of this 1971 amendatory act)) RCW 84.34.230, the rates of levy for county, county road district, and school district purposes shall be reduced in such uniform percentages as will result in a consolidated levy by such taxing districts which will be no greater on any property than a consolidated levy by such taxing districts would be if the levy had not been made pursuant to ((section 5 of this 1971 amendatory act)) RCW 84.34.230, and

(2) He shall include for extension on the tax rolls the rates percent of the tax levies certified to him by all other taxing districts imposing taxes on such property, other than port districts and public utility districts, reduced by him in such uniform percentages as will bring the consolidated tax levy on such property within the provisions of such limitation.

Sec. 147. Section 84.52.052, chapter 15, Laws of 1961 as last amended by section 1, chapter 3, Laws of 1973 and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056 and section 135 of this 1973 amendatory 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 redemption; at the rates provided by statute; of the principal of county; city; town; or school district warrants outstanding December 6, 1932; but this millage limitation with respect to general obligation bonds shall not apply to)) by 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, park and recreation

district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and section 135 of this 1973 amendatory act, or RCW 84.55.010 through 84.55.050, when authorized so to do by the electors of such county, school district, metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town in the manner set forth in Article VII, section 2(a) of the Constitution of this state, as amended by Amendment 59 and as thereafter amended, at a special election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the board of county commissioners or other county legislative authority, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess (~~levies~~) 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".

Sec. 148. Section 84.52.056, chapter 15, Laws of 1961 and RCW 84.52.056 are each amended to read as follows:

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 limitations contained in RCW 84.52.050 to 84.52.056, inclusive and section 135 of this 1973 amendatory 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

percent 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 limitations provided for in RCW 84.51.050 to 84.52.056, inclusive and section 135 of this 1973 amendatory act.

Sec. 149. Section 8, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.061 are each amended to read as follows:

Any taxing district, as defined in RCW 84.04.120, authorized by provisions of law other than RCW 84.52.052 to levy taxes in excess of the ~~((forty mill))~~ limitation provided for in Article VII, section 2 of the state Constitution, as amended ~~((by Amendment 47))~~, or in excess of a statutory millage limitation specifically applicable to such district, is hereby authorized to levy taxes in any year in excess of the applicable general limitation contained in RCW 84.52.050, as now or hereafter amended, or in excess of one-half of such specific statutory millage limitation, under the same conditions applicable to a levy by such district in excess of the ~~((forty mill))~~ limitation or in excess of such specific statutory millage limitation.

Sec. 150. Section 9, chapter 92, Laws of 1970 ex. sess. and RCW 84.52.063 are each amended to read as follows:

A rural library district may impose ~~(( notwithstanding the millage limitations provided for in RCW 84.52.050 and 84.54.026,))~~ a regular property tax levy in an amount equal to that which would be produced by a levy of ~~((two))~~ one mill ~~((s))~~ multiplied by an assessed valuation equal to ~~((twenty-five))~~ fifty percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio; PROVIDED, That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than one mill against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the ~~((forty mill))~~ one percentum limitation provided for in Article VII, section 2 of the state Constitution.

Sec. 151. Section 23, chapter 288, Laws of 1971 ex. sess. and RCW 84.55.040 are each amended to read as follows:

If by reason of the operation of RCW 84.52.050 and section 135 of this 1973 amendatory act, as now or hereafter amended the statutory millage limitation applicable to the levy by a taxing district has been increased over the statutory millage limitation applicable to such taxing district's levy in the preceding year, the limitation on the dollar amount of a levy provided for in this chapter shall be increased by multiplying the otherwise dollar limitation by a fraction, the numerator of which is the increased millage limitation and the denominator of which is the millage limitation for the prior year.

NEW SECTION. Sec. 152. There is added to chapter 28A.41 RCW a new section to read as follows:

Notwithstanding any other provision of this chapter, allocation of moneys to school districts per enrolled student shall be an amount, not less than ninety-five percent of the amount, excluding special levies, which any such district realized from state and local funds during the immediately preceding school year.

NEW SECTION. Sec. 153. If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 154. This 1973 amendatory 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: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133 (3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 of this 1973 amendatory act shall not be effective until July 1, 1973, at which time section 136 of this 1973 amendatory act shall be void and of no effect: PROVIDED, FURTHER, That section 138 of this 1973 amendatory act shall not be effective until January 1, 1974, at which time section 137 of this 1973 amendatory act shall be void and of no effect: PROVIDED, FURTHER, That section 139 of this 1973 amendatory act shall not be effective until July 1, 1974 at which time section 138 of this 1973 amendatory act shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133 (1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 152 shall be void and of no effect.

NEW SECTION. Sec. 155. Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year

thereafter.

Passed the House April 15, 1973.  
Passed the Senate April 15, 1973.  
Approved by the Governor April 25, 1973.  
Filed in Office of Secretary of State April 26, 1973.

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CHAPTER 196  
[Substitute House Bill NO. 208]  
COUNTIES--PROPERTY MANAGEMENT  
AUTHORITY

AN ACT Relating to counties; and creating a new section.  
BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. Pursuant to public notice and hearing, any county may establish comprehensive procedures for the management of county property consistent with the public interest and counties establishing such procedures shall be exempt from the provisions of chapter 36.34 RCW: PROVIDED, That all counties shall retain all powers now or hereafter granted by chapter 36.34 RCW.

Passed the House March 9, 1973.  
Passed the Senate April 14, 1973.  
Approved by the Governor April 26, 1973.  
Filed in Office of Secretary of State April 26, 1973.

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CHAPTER 197  
[Substitute House Bill No. 174]  
LEGISLATIVE BUDGET COMMITTEE--  
PERFORMANCE AUDIT AUTHORITY--  
LEGISLATORS' PER DIEM ALLOWANCE

AN ACT Relating to state government; amending section 1, chapter 10, Laws of 1959 ex. sess. as last amended by section 4, chapter 112, Laws of 1967 ex. sess. and RCW 44.04.120; and adding new sections to Title 44 RCW.

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

NEW SECTION. Section 1. The legislative budget committee authority for management surveys contained in RCW 44.28.085 shall include reviews of program goals and objectives of public bodies,