

(12) Specific performance of the provisions of any joint agreement entered into as provided for in this section may be enforced as against any party thereto by the other party or parties thereto.

Passed the House April 15, 1987.

Passed the Senate April 8, 1987.

Approved by the Governor May 5, 1987.

Filed in Office of Secretary of State May 5, 1987.

CHAPTER 255

[House Bill No. 1185]

JUNIOR TAXING DISTRICTS—STATUS OF DISTRICTS AND LEVIES REVISED

AN ACT Relating to reduction or elimination of tax levies to comply with levy limitations; and amending RCW 84.52.010.

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

Sec. 1. Section 84.52.010, chapter 15, Laws of 1961 as last amended by section 101, chapter 195, Laws of 1973 1st ex. sess. and RCW 84.52.010 are each amended to read as follows:

Except as is permitted under RCW 84.55.050, 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)~~) a county assessor (~~(shall)~~) finds that the aggregate rate of tax levy on any property (~~(will exceed)~~), that is subject to the limitations set forth in RCW 84.52.043 (~~(and RCW)~~) or 84.52.050, as now or hereafter amended, (~~(he)~~) exceeds the limitations provided in either of these sections, the assessor shall recompute and establish a consolidated levy in the following manner:

(1) (~~(He shall include for extension on the tax rolls)~~) The full certified rates of tax levy (~~(certified to him)~~) for state, county, county road district(~~(s)~~), and city (~~(and school district)~~) or town purposes shall be extended on the tax rolls in amounts not exceeding the limitations established by law: PROVIDED, That in the event of a levy made pursuant to RCW 84.34.230, the rates of levy for county(~~(;)~~) and 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 RCW 84.34.230(;-); and

(2) ~~((He shall include for extension on the tax rolls))~~ The certified rates ((percent of the tax levies certified to him)) of tax levy subject to these limitations by all ((other)) junior taxing districts imposing taxes on such property((, other than port districts and public utility districts, reduced by him in such uniform percentages as will)) shall be reduced or eliminated as follows to bring the consolidated ((tax)) levy of taxes on such property within the provisions of ((such)) these limitations;

(a) First, the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145, and 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

(c) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, public hospital districts, metropolitan park districts, and library districts, shall be reduced on a pro rata basis or eliminated;

(d) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 shall be reduced on a pro rata basis or eliminated; and

(e) Fifth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.130, and the certified property tax levy rates of public hospital districts, metropolitan park districts, and library districts, shall be reduced on a pro rata basis or eliminated.

Passed the House March 19, 1987.

Passed the Senate April 16, 1987.

Approved by the Governor May 5, 1987.

Filed in Office of Secretary of State May 5, 1987.

CHAPTER 256

[Substitute Senate Bill No. 5392]

UNEMPLOYMENT COMPENSATION—BENEFIT YEAR QUALIFICATIONS REVISED

AN ACT Relating to qualification for unemployment compensation; and amending RCW 50.04.030.

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