

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitation provided for in this act. Same; refunding.

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

Passed the House August 31, 1951.

Passed the Senate September 1, 1951.

Approved by the Governor September 10, 1951.

CHAPTER 24.

[H. B. 29.]

FIRE PROTECTION DISTRICTS.

AN ACT relating to fire protection districts; authorizing such districts to incur indebtedness and issue general obligation bonds payable from tax levies in excess of the forty-mill tax limitation, providing the terms and provisions of such bonds, and authorizing such districts to levy a general tax on all property within the district in any year and authorizing such districts to accept gifts, devises and bequests, amending sections 52.16.020 and 52.16.070, R.C.W., adding new sections to chapter 52.16, R.C.W., repealing sections 52.16.044, 52.16.045 [52.16.046] and 51.16.060, R.C.W., and declaring an emergency.

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

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

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

serve fund; (5) local improvement district No. fund; and (6) general obligation bond fund. All taxes levied for administrative, operative, and maintenance purposes, when collected, shall be placed by the county treasurer in the expense fund of the district; all taxes levied for the payment of coupon warrants and interest thereon, when collected shall be placed by the county treasurer in the coupon warrant fund of the district; all taxes levied for the purchase of fire-fighting equipment, apparatus, and for the housing thereof, proceeds from the sale of coupon warrants heretofore authorized and general obligation bonds, and the transfer of any surplus in the expense fund, shall be placed by the county treasurer in the contract fund of the district; all taxes levied for the payment of the principal and interest of general obligation bonds, when collected, shall be placed by the county treasurer in the general obligation bond fund of the district; the board of fire commissioners may include in its annual budget items of possible outlay to be provided for and held in reserve for any district purpose and until the same or any part thereof is transferred by the county treasurer upon order of the board of fire commissioners to any other appropriate fund of the district and taxes shall be levied therefor and all such taxes, when collected by the county treasurer, shall be placed in the reserve fund of the district; all special taxes levied against the lands in any improvement district within the fire protection district, when collected, shall be placed by the county treasurer in the local improvement district fund for such local improvement district.

[Am. Rem. Supp. 1949, § 5654-134.]

SEC. 2. Sections 3 to 9, inclusive, are hereby added to chapter 52.16, R.C.W.

SEC. 3. Fire protection districts are hereby authorized to incur general indebtedness for capital

Issuance of
general
obligation
bonds
authorized.

purposes 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 per cent of the assessed valuation of the taxable property within such district 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 tax limitation.

SEC. 4. After adoption by the board of fire commissioners of any district of a resolution fixing the purpose or purposes for the incurring of such indebtedness and the issuance of said bonds, the question of whether or not such indebtedness shall be incurred and such bonds issued shall be submitted to the qualified electors of the district for their ratification or rejection at a general or special election which may be held at any time. Such proposition shall state the purpose or purposes for which such bonds shall be issued, and the amount thereof, the length of time the same shall run, the maximum interest which the same may bear, and must receive an affirmative vote of three-fifths of those voting on such proposition at such election, at which such election the total number of persons voting shall constitute not less than forty per cent of the voters in said fire protection district who voted at the last preceding general state election.

Bond
election.

SEC. 5. Bonds shall be serial in form and maturity and numbered from one up consecutively. They shall bear interest at a rate of not to exceed six per cent *per annum*, payable semiannually from date of said bonds until the principal thereof is paid with interest coupons evidencing such interest to be attached thereto. The first annual maturity shall be two years from the date of issue of said bonds and

Form,
maturity and
amount of
bonds.

the various annual maturities shall be as nearly as practicable in such amounts as will, together with the interest on all outstanding bonds, be met by equal annual tax levies for the payment of the principal and interest of said bonds. Bonds issued under this act may not run for more than twenty years from the date of issue and except for bond No. 1, may only be in multiples of one hundred dollars.

Signatures
and sales.

SEC. 6. Such bonds shall be signed by the chairman of the board of fire commissioners and attested by the secretary of said board under the seal of the district and the interest coupons to be attached thereto shall be signed with the facsimile signatures of said officials. Said bonds shall be sold in such manner as the board of fire commissioners shall deem to be for the best interest of the district and at a price not less than par.

Excess levy
for bond
retirement
and interest.

SEC. 7. An annual levy in excess of the forty-mill tax limitation 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.

Two mill
levy for
district
purposes.

SEC. 8. 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: *Provided*, That such tax shall not be levied upon those lands within the district which are now or will hereafter be required to pay forest protection assessment: *And provided further*, That in no case may the total general levy for all purposes, except retirement of general obligation bonds, exceed four mills. 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.

Collection.

Disbursement.

SEC. 9. Notwithstanding the limitation of millage contained in section 8, 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 when such levy will not take millage which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the forty-mill limitation, and such additional levy, or any portion thereof, may also be made when millage of other taxing units is released therefor by agreement with the other taxing units from their authorized levies.

Additional levy where millage available.

SEC. 10. Section 52.16.070, R.C.W., as derived from section 11, chapter 254, Laws of 1947, is amended to read as follows:

Amendment.

Except as authorized by virtue of the issuance and sale of district coupon warrants and general obligation bonds, the board of fire commissioners

Yearly expenses limited to yearly levy.

shall have no authority to incur expenses or other financial obligations payable in any year in excess of the aggregate amount of taxes levied for that year. In the event that there are any unpaid warrants drawn on any district fund or funds for expenses and obligations incurred outstanding at the end of any calendar year, the same may be paid from taxes collected in the subsequent year or years for the same fund or funds.

[Am. Rem. Supp. 1947, § 5654-139.]

District may
receive gifts.

SEC. 11. Any fire protection district may, by resolution of its board of fire commissioners, accept and receive in behalf of the district, any money or property donated, devised or bequeathed to the district, and may carry out the terms of the donation, devise or bequest, if within the powers granted by law to fire protection districts, or in the absence of such terms, may expend or use the same for such district purposes as shall be determined by the board.

Repeals.

SEC. 12. Sections 52.16.044, 52.16.045 [52.16.046] and 52.16.060, R.C.W., as derived from section 2, chapter 107, Laws of 1951, section 2, chapter 6, Laws of First Extraordinary Session 1951, and section 10, chapter 254, Laws of 1947, respectively, are repealed.

[Rep. Rem. Supp. 1947, § 5654-138.]

Emergency.

SEC. 13. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House August 31, 1951.

Passed the Senate September 1, 1951.

Approved by the Governor September 10, 1951.