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((7)); 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:

Sec. 1. Section 4, chapter 35, Laws of 1945 as last amended by section 1, chapter 33, Laws of 1977 ex. sess. and RCW 50.04.030 are each amended to read as follows:

"Benefit year" with respect to each individual, means the fifty-two consecutive week period beginning with the first day of the calendar week in which the individual files an application for an initial determination and thereafter the fifty-two consecutive week period beginning with the first day of the calendar week in which the individual next files an application for an initial determination after the expiration of the individual's last preceding benefit year: PROVIDED, HOWEVER, That the foregoing limitation shall not be deemed to preclude the establishment of a new benefit year under the laws of another state pursuant to any agreement providing for the interstate combining of employment and wages and the interstate payment of benefits nor shall this limitation be deemed to preclude the commissioner from backdating an initial application at the request of the claimant either for the convenience of the department of employment security or for any other reason deemed by the commissioner to be good cause.

An individual's benefit year shall be extended to be fifty-three weeks when at the expiration of fifty-two weeks the establishment of a new benefit year would result in the use of a quarter of wages in the new base year that had been included in the individual's prior base year.

No benefit year will be established unless it is determined that the individual earned wages in "employment" in not less than six hundred eighty hours of the individual's base year: PROVIDED, HOWEVER, That a benefit year cannot be established if the base year wages include wages earned prior to the establishment of a prior benefit year unless the individual earned wages in "employment" ((during the last two quarters of the new base year)) since the beginning of the previous benefit year's waiting period under RCW 50.20.010(4) of not less than six times the weekly benefit amount computed for the individual's new benefit year.

If the wages of an individual are not based upon a fixed duration of time or if the individual's wages are paid at irregular intervals or in such manner as not to extend regularly over the period of employment, the wages for any week shall be determined in such manner as the commissioner may by regulation prescribe. Such regulation shall, so far as possible, secure results reasonably similar to those which would prevail if the individual were paid his or her wages at regular intervals.

Passed the Senate April 21, 1987. Passed the House April 16, 1987. Approved by the Governor May 5, 1987. Filed in Office of Secretary of State May 5, 1987.