

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

Passed the House August 31, 1951.

Passed the Senate September 1, 1951.

Approved by the Governor September 10, 1951.

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## CHAPTER 23.

[ H. B. 33. ]

### TAXATION OF PROPERTY.

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

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

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

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

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

Amended  
and divided.

Forty mill  
limitation.

any road district shall not exceed ten mills; and the levy by or for any city or town shall not exceed fifteen mills.

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

SEC. 3. The limitations imposed by this act shall not prevent the levy of additional taxes, not in excess of five mills a year and without anticipation of delinquencies in payment of taxes, in an amount equal to the interest and principal payable in the next succeeding year on general obligation bonds, outstanding on December 6, 1934, issued by or through the agency of the state, or any county, city, town, or school district, or the levy of additional taxes to pay interest on or toward the reduction, at the rates provided by statute, of the principal of county, city, town, or school district warrants outstanding on December 6, 1932; but this millage limitation with respect to general obligation bonds shall not apply to any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. Any county, school district, metropolitan park district, sewer district, water district, public hospital district, rural county library district, inter-county rural library district, fire protection district, city, or town may levy taxes at a rate in excess of the rate specified in this act, when authorized so to do by the electors of such county, school district, metropolitan park district, sewer district, water district, public hospital district, rural county library district, inter-county rural library district, fire protection district, city or town by a three-fifths majority of those voting on the proposition at a special election, to be held in the year in which the levy is made, and not oftener than twice in such year, in the manner provided by law for holding general elections, at such time as may

Excess levy;  
bonds  
outstanding  
Dec. 6, 1932,  
and  
Dec. 6, 1934.

Excess levies.

be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council, board of commissioners, or other governing body of any metropolitan park district, sewer district, water district, public hospital district, rural county library district, inter-county rural library district, fire protection district, city or town, by giving notice thereof for two successive weeks by publication and posting in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "Yes," and those opposed thereto to vote "No": *Provided*, That the total number of persons voting at such special election must constitute not less than forty per cent of the voters in said taxing district who voted at the last preceding general state election.

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

Excess  
levies; bond  
retirement.

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.