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House Committee on Finance  
January 06, 2020 (11:50 AM)

1 AN ACT Relating to park and recreation district levies; and  
2 amending RCW ....

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

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8 NEW SECTION. **Sec. 1.** RCW 36.69.145 and 2010 c 106 s 303 are each  
9 amended to read as follows:

10 (1) A park and recreation district may impose regular property  
11 tax levies in an amount equal to sixty cents or less per thousand  
12 dollars of assessed value of property in the district in each year  
13 for six consecutive years when specifically authorized so to do by a  
14 majority of at least three-fifths of the voters thereof approving a  
15 proposition authorizing the levies submitted at a special election  
16 or at the regular election of the district, at which election the  
17 number of voters voting "yes" on the proposition must constitute  
18 three-fifths of a number equal to forty per centum of the number of  
19 voters voting in such district at the last preceding general

1 election when the number of voters voting on the proposition does  
2 not exceed forty per centum of the number of voters voting in such  
3 taxing district in the last preceding general election; or by a  
4 majority of at least three-fifths of the voters thereof voting on  
5 the proposition if the number of voters voting on the proposition  
6 exceeds forty per centum of the number of voters voting in such  
7 taxing district in the last preceding general election. A  
8 proposition authorizing the tax levies may not be submitted by a  
9 park and recreation district more than twice in any twelve-month  
10 period. Ballot propositions must conform with RCW 29A.36.210. (~~In  
11 the event a park and recreation district is levying property taxes,  
12 which in combination with property taxes levied by other taxing  
13 districts subject to the one percent limitation provided for in  
14 Article 7, section 2, of our state Constitution result in taxes in  
15 excess of the limitation provided for in RCW 84.52.043(2), the park  
16 and recreation district property tax levy must be reduced or  
17 eliminated as provided in RCW 84.52.010.~~)

18 (2) The limitation in RCW 84.55.010 does not apply to the first  
19 levy imposed under this section following the approval of the levies  
20 by the voters under subsection (1) of this section.

21  
22 NEW SECTION. **Sec. 2.** RCW 84.52.010 and 2017 c 196 s 10 are each  
23 amended to read as follows:

24 (1) Except as is permitted under RCW 84.55.050, all taxes must  
25 be levied or voted in specific amounts.

26 (2) The rate percent of all taxes for state and county purposes,  
27 and purposes of taxing districts coextensive with the county, must  
28 be determined, calculated and fixed by the county assessors of the  
29 respective counties, within the limitations provided by law, upon  
30 the assessed valuation of the property of the county, as shown by  
31 the completed tax rolls of the county, and the rate percent of all  
32 taxes levied for purposes of taxing districts within any county must  
33 be determined, calculated and fixed by the county assessors of the  
34 respective counties, within the limitations provided by law, upon

1 the assessed valuation of the property of the taxing districts  
2 respectively.

3 (3) When a county assessor finds that the aggregate rate of tax  
4 levy on any property, that is subject to the limitations set forth  
5 in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
6 either of these sections, the assessor must recompute and establish  
7 a consolidated levy in the following manner:

8 (a) The full certified rates of tax levy for state, county,  
9 county road district, regional transit authority, and city or town  
10 purposes must be extended on the tax rolls in amounts not exceeding  
11 the limitations established by law; however any state levy takes  
12 precedence over all other levies and may not be reduced for any  
13 purpose other than that required by RCW 84.55.010. If, as a result  
14 of the levies imposed under RCW 36.54.130, 36.69.145, 84.34.230,  
15 84.52.069, 84.52.105, the portion of the levy by a metropolitan park  
16 district that was protected under RCW 84.52.120, 84.52.125,  
17 84.52.135, and 84.52.140, and the portion of the levy by a flood  
18 control zone district that was protected under RCW 84.52.816, the  
19 combined rate of regular property tax levies that are subject to the  
20 one percent limitation exceeds one percent of the true and fair  
21 value of any property, then these levies must be reduced as follows:

22 (i) The portion of the levy by a flood control zone district  
23 that was protected under RCW 84.52.816 must be reduced until the  
24 combined rate no longer exceeds one percent of the true and fair  
25 value of any property or must be eliminated;

26 (ii) If the combined rate of regular property tax levies that  
27 are subject to the one percent limitation still exceeds one percent  
28 of the true and fair value of any property, the levy imposed by a  
29 county under RCW 84.52.140 must be reduced until the combined rate  
30 no longer exceeds one percent of the true and fair value of any  
31 property or must be eliminated;

32 (iii) If the combined rate of regular property tax levies that  
33 are subject to the one percent limitation still exceeds one percent  
34 of the true and fair value of any property, the portion of the levy

1 by a fire protection district or regional fire protection service  
2 authority that is protected under RCW 84.52.125 must be reduced  
3 until the combined rate no longer exceeds one percent of the true  
4 and fair value of any property or must be eliminated;

5 (iv) If the combined rate of regular property tax levies that  
6 are subject to the one percent limitation still exceeds one percent  
7 of the true and fair value of any property, the levy imposed by a  
8 county under RCW 84.52.135 must be reduced until the combined rate  
9 no longer exceeds one percent of the true and fair value of any  
10 property or must be eliminated;

11 (v) If the combined rate of regular property tax levies that are  
12 subject to the one percent limitation still exceeds one percent of  
13 the true and fair value of any property, the levy imposed by a ferry  
14 district under RCW 36.54.130 must be reduced until the combined rate  
15 no longer exceeds one percent of the true and fair value of any  
16 property or must be eliminated;

17 (vi) If the combined rate of regular property tax levies that  
18 are subject to the one percent limitation still exceeds one percent  
19 of the true and fair value of any property, the portion of the levy  
20 by a metropolitan park district that is protected under RCW  
21 84.52.120 must be reduced until the combined rate no longer exceeds  
22 one percent of the true and fair value of any property or must be  
23 eliminated;

24 (vii) If the combined rate of regular property tax levies that  
25 are subject to the one percent limitation still exceeds one percent  
26 of the true and fair value of any property, then the levies imposed  
27 under RCW 36.69.145 must be reduced until the combined rate no  
28 longer exceeds one percent of the true and fair value of any  
29 property or must be eliminated;

30 (viii) If the combined rate of regular property tax levies that  
31 are subject to the one percent limitation still exceeds one percent  
32 of the true and fair value of any property, then the levies imposed  
33 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
34 under RCW 84.52.069 that is in excess of thirty cents per thousand

1 dollars of assessed value, must be reduced on a pro rata basis until  
2 the combined rate no longer exceeds one percent of the true and fair  
3 value of any property or must be eliminated; and

4 ~~((viii))~~ (ix) If the combined rate of regular property tax  
5 levies that are subject to the one percent limitation still exceeds  
6 one percent of the true and fair value of any property, then the  
7 thirty cents per thousand dollars of assessed value of tax levy  
8 imposed under RCW 84.52.069 must be reduced until the combined rate  
9 no longer exceeds one percent of the true and fair value of any  
10 property or eliminated.

11 (b) The certified rates of tax levy subject to these limitations  
12 by all junior taxing districts imposing taxes on such property must  
13 be reduced or eliminated as follows to bring the consolidated levy  
14 of taxes on such property within the provisions of these  
15 limitations:

16 (i) First, the certified property tax levy authorized under RCW  
17 84.52.821 must be reduced on a pro rata basis or eliminated;

18 (ii) Second, if the consolidated tax levy rate still exceeds  
19 these limitations, the certified property tax levy rates of those  
20 junior taxing districts authorized under RCW 36.68.525,  
21 ~~((36.69.145))~~ 35.95A.100, and 67.38.130 must be reduced on a pro  
22 rata basis or eliminated;

23 (iii) Third, if the consolidated tax levy rate still exceeds  
24 these limitations, the certified property tax levy rates of flood  
25 control zone districts other than the portion of a levy protected  
26 under RCW 84.52.816 must be reduced on a pro rata basis or  
27 eliminated;

28 (iv) Fourth, if the consolidated tax levy rate still exceeds  
29 these limitations, the certified property tax levy rates of all  
30 other junior taxing districts, other than fire protection districts,  
31 regional fire protection service authorities, library districts, the  
32 first fifty cent per thousand dollars of assessed valuation levies  
33 for metropolitan park districts, and the first fifty cent per  
34

1 thousand dollars of assessed valuation levies for public hospital  
2 districts, must be reduced on a pro rata basis or eliminated;

3 (v) Fifth, if the consolidated tax levy rate still exceeds these  
4 limitations, the first fifty cent per thousand dollars of assessed  
5 valuation levies for metropolitan park districts created on or after  
6 January 1, 2002, must be reduced on a pro rata basis or eliminated;

7 (vi) Sixth, if the consolidated tax levy rate still exceeds  
8 these limitations, the certified property tax levy rates authorized  
9 to fire protection districts under RCW 52.16.140 and 52.16.160 and  
10 regional fire protection service authorities under RCW 52.26.140(1)  
11 (b) and (c) must be reduced on a pro rata basis or eliminated; and

12 (vii) Seventh, if the consolidated tax levy rate still exceeds  
13 these limitations, the certified property tax levy rates authorized  
14 for fire protection districts under RCW 52.16.130, regional fire  
15 protection service authorities under RCW 52.26.140(1)(a), library  
16 districts, metropolitan park districts created before January 1,  
17 2002, under their first fifty cent per thousand dollars of assessed  
18 valuation levy, and public hospital districts under their first  
19 fifty cent per thousand dollars of assessed valuation levy, must be  
20 reduced on a pro rata basis or eliminated.

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22 **Sec. 3.** RCW 84.52.043 and 2017 3rd sp.s. c 13 s 304 are each  
23 amended to read as follows:

24 Within and subject to the limitations imposed by RCW 84.52.050  
25 as amended, the regular ad valorem tax levies upon real and personal  
26 property by the taxing districts hereafter named are as follows:

27 (1) Levies of the senior taxing districts are as follows: (a)  
28 The levies by the state may not exceed the applicable aggregate rate  
29 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
30 equalized value in accordance with the indicated ratio fixed by the  
31 state department of revenue to be used exclusively for the support  
32 of the common schools; (b) the levy by any county may not exceed one  
33 dollar and eighty cents per thousand dollars of assessed value; (c)  
34 the levy by any road district may not exceed two dollars and twenty-

1 five cents per thousand dollars of assessed value; and (d) the levy  
2 by any city or town may not exceed three dollars and thirty-seven  
3 and one-half cents per thousand dollars of assessed value. However  
4 any county is hereby authorized to increase its levy from one dollar  
5 and eighty cents to a rate not to exceed two dollars and forty-seven  
6 and one-half cents per thousand dollars of assessed value for  
7 general county purposes if the total levies for both the county and  
8 any road district within the county do not exceed four dollars and  
9 five cents per thousand dollars of assessed value, and no other  
10 taxing district has its levy reduced as a result of the increased  
11 county levy.

12 (2) The aggregate levies of junior taxing districts and senior  
13 taxing districts, other than the state, may not exceed five dollars  
14 and ninety cents per thousand dollars of assessed valuation. The  
15 term "junior taxing districts" includes all taxing districts other  
16 than the state, counties, road districts, cities, towns, port  
17 districts, and public utility districts. The limitations provided in  
18 this subsection do not apply to: (a) Levies at the rates provided by  
19 existing law by or for any port or public utility district; (b)  
20 excess property tax levies authorized in Article VII, section 2 of  
21 the state Constitution; (c) levies for acquiring conservation  
22 futures as authorized under RCW 84.34.230; (d) levies for emergency  
23 medical care or emergency medical services imposed under RCW  
24 84.52.069; (e) levies to finance affordable housing for very low-  
25 income housing imposed under RCW 84.52.105; (f) the portions of  
26 levies by metropolitan park districts that are protected under RCW  
27 84.52.120; (g) levies imposed by ferry districts under RCW  
28 36.54.130; (h) levies for criminal justice purposes under RCW  
29 84.52.135; (i) the portions of levies by fire protection districts  
30 and regional fire protection service authorities that are protected  
31 under RCW 84.52.125; (j) levies by counties for transit-related  
32 purposes under RCW 84.52.140; (k) the portion of the levy by flood  
33 control zone districts that are protected under RCW 84.52.816; (~~and~~  
34 )) (l) levies imposed by a regional transit authority under RCW

1 81.104.175; and (m) levies imposed by park and recreation districts  
2 under RCW 36.69.145.

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4 NEW SECTION. **Sec. 4.** This act applies to taxes levied for  
5 collection in 2021 and thereafter.

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