

# FINAL BILL REPORT

## SHB 1122

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Synopsis as Enacted

**Brief Description:** Changing provisions relating to excess levies in park and recreation districts and service areas.

By House Committee on Local Government (originally sponsored by Representatives Pruitt, Schmidt, Zellinsky, H. Myers, B. Thomas, Dunshee, Valle, R. Meyers, Basich, Brough and Quall).

House Committee on Local Government  
House Committee on Revenue  
Senate Committee on Ecology & Parks

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### **Background:**

#### **Property tax levies.**

Regular property tax levies are property taxes subject to a constitutional 1 percent limitation on cumulative property taxes that may be imposed on any property. Statutes permit most regular property tax levies to be imposed without voter approval, although a few regular property tax levies may be imposed only if authorized by voters.

Excess property tax levies are property tax levies that are imposed above, or in excess of, the constitutional 1 percent limitation on cumulative regular property tax levies. Except for non-voter approved tax levies by port districts and public utility districts, all excess levies must be approved by voters by a 60 percent affirmative vote, with a 40 percent validation requirement.

#### **Park and recreation districts and park and recreation service areas.**

Park and recreation districts and park and recreation service areas are special districts authorized to provide park and recreation improvements.

Both types of special districts are authorized to impose voter-approved excess property tax levies, as well as voter-approved regular property tax levies. Regular property tax levies may be authorized at a rate of up to 15 cents per \$1,000 of assessed valuation each year if a ballot

proposition authorizing these regular levies is approved by a 60 percent vote with a 40 percent validation requirement, even though these are not excess levies. Voters authorize these regular levies for five years in park and recreation districts and six year periods in park and recreation service areas.

**Summary:** A park and recreation district or park and recreation service area may impose more than one excess levy if authorized by voters.

The maximum annual rate for voter-approved regular property tax levies for park and recreation districts and park and recreation service areas increases from 15 cents to 60 cents per \$1,000 of assessed valuation. The number of years that voters may authorize a park and recreation district to impose its regular levies is increased by one year to a total of six years.

**Votes on Final Passage:**

House	95	2	
Senate	25	24	(Senate amended)
House	96	0	(House concurred)

**Effective:** June 9, 1994