

SENATE BILL REPORT

SB 5864

AS OF MARCH 1, 1993

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

SPONSORS: Senator Fraser

SENATE COMMITTEE ON ECOLOGY & PARKS

Staff: Gary Wilburn (786-7453)

Hearing Dates: February 26, 1993

BACKGROUND:

Property tax levies. Regular property tax levies are property taxes subject to the 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. Most taxing districts are authorized to impose both single year excess property tax levies that may be used for any operating or capital purpose of the taxing district and multiple year excess levies used to retire general indebtedness issued for capital purposes.

Park and recreation districts. A park and recreation district is a special district authorized to provide park and recreation improvements. The governing body of a park and recreation district is a directly elected five-member board of commissioners.

Park and recreation districts are taxing districts authorized to impose both types of voter approved excess property tax levies, as well as voter approved regular property tax levies. Voters of a park and recreation district may approve a ballot proposition authorizing the district to impose regular property tax levies at a rate of up to 15 cents per \$1,000 of assessed valuation each year for five consecutive years. The ballot proposition authorizing the levies must be approved by a 60 percent vote with a 40 percent validation requirement even though these are regular levies and not excess levies.

SUMMARY:

Statutes are clarified that a park and recreation district may impose more than one excess levy if authorized by voters.

Voter approved regular property tax levies of park and recreation districts are altered to increase the maximum annual rate from 15 cents to 75 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.

Appropriation: none

Revenue: none

Fiscal Note: none requested