
SUBSTITUTE HOUSE BILL 1122

State of Washington

53rd Legislature

1994 Regular Session

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)

Read first time 02/05/93.

1 AN ACT Relating to parks; amending RCW 36.69.140, 36.69.145, and
2 36.68.525; reenacting and amending RCW 36.68.520; and creating a new
3 section.

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

5 NEW SECTION. **Sec. 1.** The intent of the legislature by enacting
6 sections 2 through 5 of chapter . . ., Laws of 1993 (this act) is:

7 (1) To allow park and recreation districts and park and recreation
8 service areas to place more than one excess levy on the same ballot,
9 allowing districts and service areas to give voters the opportunity to
10 vote on separate issues, such as for operating and capital funds, at
11 the same election, thereby reducing election costs; and

12 (2) To increase the amount a park and recreation district or park
13 and recreation service area may collect through a six-year property tax
14 levy from a maximum of fifteen cents per thousand dollars of assessed
15 value to a maximum of seventy-five cents per thousand dollars of
16 assessed value. This would allow for a more stable funding source for
17 park and recreation districts and park and recreation service areas at
18 a realistic tax rate and reduce the need for holding excess levy
19 elections on an annual or biannual basis. In addition, it would level

1 out the collection of taxes over each of six years rather than the
2 practice now of collecting in one year to fund two years.

3 **Sec. 2.** RCW 36.69.140 and 1984 c 186 s 30 are each amended to read
4 as follows:

5 (1) A park and recreation district shall have the power to levy
6 ~~((an))~~ excess ~~((levy))~~ levies upon the property included within the
7 district, in the manner prescribed by Article VII, section 2, of the
8 Constitution and by RCW 84.52.052~~((. — Such excess levy may be either))~~
9 for operating funds ~~((or for))~~, capital outlay funds, ~~((or for a))~~ and
10 cumulative reserve funds.

11 (2) A park and recreation district may issue general obligation
12 bonds for capital purposes only, not to exceed an amount, together with
13 any outstanding nonvoter approved general obligation indebtedness equal
14 to three-eighths of one percent of the value of the taxable property
15 within such district, as the term "value of the taxable property" is
16 defined in RCW 39.36.015. A park and recreation district may
17 additionally issue general obligation bonds, together with outstanding
18 voter approved and nonvoter approved general obligation indebtedness,
19 equal to one and one-fourth percent of the value of the taxable
20 property within the district, as the term "value of the taxable
21 property" is defined in RCW 39.36.015, when such bonds are approved by
22 three-fifths of the voters of the district at a general or special
23 election called for that purpose and may provide for the retirement
24 thereof by levies in excess of dollar rate limitations in accordance
25 with the provisions of RCW 84.52.056. When authorized by the voters of
26 the district, the district may issue interest bearing warrants payable
27 out of and to the extent of excess levies authorized in the year in
28 which the excess levy was approved. These elections shall be held as
29 provided in RCW 39.36.050. Such bonds and warrants shall be issued and
30 sold in accordance with chapter 39.46 RCW.

31 **Sec. 3.** RCW 36.69.145 and 1984 c 131 s 6 are each amended to read
32 as follows:

33 (1) A park and recreation district may impose regular property tax
34 levies in an amount equal to ~~((fifteen))~~ seventy-five cents or less per
35 thousand dollars of assessed value of property in the district in each
36 year for ~~((five))~~ six consecutive years when specifically authorized so
37 to do by a majority of at least three-fifths of the voters thereof

1 approving a proposition authorizing the levies submitted at a special
2 election or at the regular election of the district, at which election
3 the number of ~~((persons))~~ voters voting "yes" on the proposition shall
4 constitute three-fifths of a number equal to forty per centum of the
5 ~~((total votes cast))~~ number of voters voting in such district at the
6 last preceding general election when the number of ~~((electors))~~ voters
7 voting on the proposition does not exceed forty per centum of the
8 ~~((total votes cast))~~ number of voters voting in such taxing district in
9 the last preceding general election; or by a majority of at least
10 three-fifths of the ~~((electors))~~ voters thereof voting on the
11 proposition if the number of ~~((electors))~~ voters voting on the
12 proposition exceeds forty per centum of the ~~((total votes cast))~~ number
13 of voters voting in such taxing district in the last preceding general
14 election. A proposition authorizing the tax levies shall not be
15 submitted by a park and recreation district more than twice in any
16 twelve-month period. Ballot propositions shall conform with RCW
17 29.30.111. In the event a park and recreation district is levying
18 property taxes, which in combination with property taxes levied by
19 other taxing districts subject to the one percent limitation provided
20 for in Article 7, section 2, of our state Constitution result in taxes
21 in excess of the limitation provided for in RCW 84.52.043, the park and
22 recreation district property tax levy shall be reduced or eliminated
23 before the property tax levies of other taxing districts are reduced.

24 (2) The limitation in RCW 84.55.010 shall not apply to the first
25 levy imposed under this section following the approval of the levies by
26 the voters under subsection (1) of this section.

27 **Sec. 4.** RCW 36.68.520 and 1984 c 186 s 29 and 1984 c 131 s 8 are
28 each reenacted and amended to read as follows:

29 (1) A park and recreation service area shall have the power to levy
30 ~~((an))~~ annual excess ~~((levy))~~ levies upon the property included within
31 the service area if authorized at a special election called for the
32 purpose in the manner prescribed by section 2, Article VII of the
33 Constitution and by RCW 84.52.052~~((-~~

34 ~~This excess levy may be either))~~ for operating funds, ~~((or for))~~
35 capital outlay funds, ~~((or for a))~~ and cumulative reserve funds.

36 (2) A park and recreation service area may issue general obligation
37 bonds for capital purposes only, not to exceed an amount, together with
38 any outstanding nonvoter approved general obligation indebtedness,

1 equal to three-eighths of one percent of the value of the taxable
2 property within the ~~((district))~~ service area. ~~((Such districts))~~
3 Additionally, a park and recreation service area may issue general
4 obligation bonds, together with any outstanding voter approved and
5 nonvoter approved general indebtedness, equal to two and one-half
6 percent of the value of the taxable property within the ~~((district))~~
7 service area, as the term "value of the taxable property" is defined in
8 RCW 39.36.015, when such bonds are approved by the voters of the
9 ~~((district))~~ service area at a special election called for the purpose
10 in accordance with the provisions of Article VIII, section 6 of the
11 Constitution. Such bonds shall be issued and sold in accordance with
12 chapter 39.46 RCW.

13 Bonds may be retired by excess property tax levies when such levies
14 are approved by the voters at a special election in accordance with the
15 provisions of Article VII, section 2 of the Constitution and RCW
16 84.52.056.

17 Any elections shall be held as provided in RCW 39.36.050.

18 **Sec. 5.** RCW 36.68.525 and 1984 c 131 s 9 are each amended to read
19 as follows:

20 A park and recreation service area may impose regular property tax
21 levies in an amount equal to ~~((fifteen))~~ seventy-five cents or less per
22 thousand dollars of assessed value of property in the service area in
23 each year for six consecutive years when specifically authorized so to
24 do by a majority of at least three-fifths of the voters thereof
25 approving a proposition authorizing the levies submitted not more than
26 twelve months prior to the date on which the proposed initial levy is
27 to be made and not oftener than twice in such twelve month period,
28 either at a special election or at the regular election of the service
29 area, at which election the number of ~~((persons))~~ voters voting "yes"
30 on the proposition shall constitute three-fifths of a number equal to
31 forty percent of the ~~((total votes cast))~~ number of voters voting in
32 the service area at the last preceding general election when the number
33 of ~~((electors))~~ voters voting on the proposition does not exceed forty
34 percent of the ~~((total votes cast))~~ number of voters voting in such
35 taxing district in the last preceding general election; or by a
36 majority of at least three-fifths of the ~~((electors))~~ voters thereof
37 voting on the proposition if the number of ~~((electors))~~ voters voting
38 on the proposition exceeds forty per centum of the ~~((total votes cast))~~

1 number of voters voting in such taxing district in the last preceding
2 general election. A proposition authorizing such tax levies shall not
3 be submitted by a park and recreation (~~district~~) service area more
4 than twice in any twelve-month period. Ballot propositions shall
5 conform with RCW 29.30.111. If a park and recreation service area is
6 levying property taxes, which in combination with property taxes levied
7 by other taxing districts result in taxes in excess of the nine-dollar
8 and fifteen cents per thousand dollars of assessed valuation limitation
9 provided for in RCW 84.52.043, the park and recreation service area
10 property tax levy shall be reduced or eliminated before the property
11 tax levies of other taxing districts are reduced.

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