

2 SHB 1189 - S AMD - 362

3 By Senators Horn and McCaslin

4 OUT OF ORDER 4/14/99

5 Strike everything after the enacting clause and insert the  
6 following:

7 NEW SECTION. Sec. 1. (1)(a) Upon approval under subsection (2)  
8 of this section, a city with a population of over one hundred fifty  
9 thousand and that is not in a metropolitan park district may:

10 (i) Levy or cause to be levied a general tax on all the property  
11 located in the city each year not to exceed fifty cents per thousand  
12 dollars of assessed value of the property in the city; and

13 (ii) In addition, levy or cause to be levied a general tax on all  
14 property located in the city each year not to exceed twenty-five cents  
15 per thousand dollars of assessed valuation.

16 (b) Although cities are authorized to impose two separate regular  
17 property tax levies under this subsection, the levies shall be  
18 considered to be a single levy for purposes of the limitation provided  
19 for in chapter 84.55 RCW.

20 (2) A city with a population of over one hundred fifty thousand and  
21 that is not in a metropolitan park district may call a special election  
22 for the purpose of submitting to the qualified voters of the city a  
23 proposition to levy taxes under subsection (1) of this section for the  
24 purposes of zoos, aquariums, and other recreational, civic, cultural,  
25 and interpretive facilities, including administrative and support  
26 facilities, upon approval of a simple majority of the voters voting in  
27 the special election.

28 (3) The city may levy a general tax in excess of its regular  
29 property tax levy or levies under subsection (1) of this section when  
30 authorized so to do at a special election conducted in accordance with  
31 and subject to all the requirements of the Constitution and laws of the  
32 state now in force or hereafter enacted governing the limitation of tax  
33 levies. The city may call a special election for the purpose of  
34 submitting to the qualified voters of the city a proposition to levy a  
35 tax in excess of the seventy-five cents per thousand dollars of

1 assessed value specifically authorized in subsection (1) of this  
2 section.

3 (4) The levies under this section shall be certified to the proper  
4 county officials for collection the same as other general taxes and  
5 when collected, the general tax shall be placed in a separate fund in  
6 the office of the county treasurer to be known as the "civic, cultural,  
7 and recreational fund" and paid out on warrants.

8 (5) Taxes under this section shall be treated in the same manner as  
9 junior taxing district levies under RCW 84.52.043 and have the  
10 equivalent status as levies of metropolitan park districts for all  
11 other purposes.

12 (6) The city may contract with any entity, public and private, for  
13 all of its operations and services to carry out the purposes of this  
14 section.

15 **Sec. 2.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended  
16 to read as follows:

17 Except as is permitted under RCW 84.55.050, all taxes shall be  
18 levied or voted in specific amounts.

19 The rate percent of all taxes for state and county purposes, and  
20 purposes of taxing districts coextensive with the county, shall be  
21 determined, calculated and fixed by the county assessors of the  
22 respective counties, within the limitations provided by law, upon the  
23 assessed valuation of the property of the county, as shown by the  
24 completed tax rolls of the county, and the rate percent of all taxes  
25 levied for purposes of taxing districts within any county shall be  
26 determined, calculated and fixed by the county assessors of the  
27 respective counties, within the limitations provided by law, upon the  
28 assessed valuation of the property of the taxing districts  
29 respectively.

30 When a county assessor finds that the aggregate rate of tax levy on  
31 any property, that is subject to the limitations set forth in RCW  
32 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
33 these sections, the assessor shall recompute and establish a  
34 consolidated levy in the following manner:

35 (1) The full certified rates of tax levy for state, county, county  
36 road district, and city or town purposes shall be extended on the tax  
37 rolls in amounts not exceeding the limitations established by law;  
38 however any state levy shall take precedence over all other levies and

1 shall not be reduced for any purpose other than that required by RCW  
2 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,  
3 84.34.230, the portion of the levy by a metropolitan park district that  
4 was protected under RCW 84.52.120, and 84.52.105, the combined rate of  
5 regular property tax levies that are subject to the one percent  
6 limitation exceeds one percent of the true and fair value of any  
7 property, then these levies shall be reduced as follows: (a) The  
8 portion of the levy by a metropolitan park district that is protected  
9 under RCW 84.52.120 shall be reduced until the combined rate no longer  
10 exceeds one percent of the true and fair value of any property or shall  
11 be eliminated; (b) if the combined rate of regular property tax levies  
12 subject to the one percent limitation in a county containing a city  
13 that imposes a tax under section 1 of this act still exceeds one  
14 percent of the true and fair value of any property, then the remaining  
15 levy for the city shall be reduced until the combined rate no longer  
16 exceeds one percent; (c) if the combined rate of regular property tax  
17 levies that are subject to the one percent limitation still exceeds one  
18 percent of the true and fair value of any property, then the levies  
19 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
20 imposed under RCW 84.52.069 that is in excess of thirty cents per  
21 thousand dollars of assessed value, shall be reduced on a pro rata  
22 basis until the combined rate no longer exceeds one percent of the true  
23 and fair value of any property or shall be eliminated; and ~~((+e))~~ (d)  
24 if the combined rate of regular property tax levies that are subject to  
25 the one percent limitation still exceeds one percent of the true and  
26 fair value of any property, then the thirty cents per thousand dollars  
27 of assessed value of tax levy imposed under RCW 84.52.069 shall be  
28 reduced until the combined rate no longer exceeds one percent of the  
29 true and fair value of any property or eliminated.

30 (2) The certified rates of tax levy subject to these limitations by  
31 all junior taxing districts imposing taxes on such property shall be  
32 reduced or eliminated as follows to bring the consolidated levy of  
33 taxes on such property within the provisions of these limitations:

34 (a) First, the certified property tax levy rates of those junior  
35 taxing districts authorized under RCW 36.68.525, 36.69.145, and  
36 67.38.130 shall be reduced on a pro rata basis or eliminated;

37 (b) Second, if the consolidated tax levy rate still exceeds these  
38 limitations, the certified property tax levy rates of flood control  
39 zone districts shall be reduced on a pro rata basis or eliminated;

1 (c) Third, if the consolidated tax levy rate still exceeds these  
2 limitations, the certified property tax levy rates of all other junior  
3 taxing districts, other than fire protection districts, library  
4 districts, the first fifty cent per thousand dollars of assessed  
5 valuation levies for metropolitan park districts, the first fifty cent  
6 per thousand dollars of assessed valuation levies for taxes levied  
7 under section 1 of this act, and the first fifty cent per thousand  
8 dollars of assessed valuation levies for public hospital districts,  
9 shall be reduced on a pro rata basis or eliminated;

10 (d) Fourth, if the consolidated tax levy rate still exceeds these  
11 limitations, the certified property tax levy rates authorized to fire  
12 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced  
13 on a pro rata basis or eliminated; and

14 (e) Fifth, if the consolidated tax levy rate still exceeds these  
15 limitations, the certified property tax levy rates authorized for fire  
16 protection districts under RCW 52.16.130, library districts,  
17 metropolitan park districts under their first fifty cent per thousand  
18 dollars of assessed valuation levy, taxes levied under section 1 of  
19 this act under the first fifty cent per thousand dollars of assessed  
20 valuation levy, and public hospital districts under their first fifty  
21 cent per thousand dollars of assessed valuation levy, shall be reduced  
22 on a pro rata basis or eliminated.

23 In determining whether the aggregate rate of tax levy on any  
24 property, that is subject to the limitations set forth in RCW  
25 84.52.050, exceeds the limitations provided in that section, the  
26 assessor shall use the hypothetical state levy, as apportioned to the  
27 county under RCW 84.48.080, that was computed under RCW 84.48.080  
28 without regard to the reduction under RCW 84.55.012.

29 NEW SECTION. **Sec. 3.** Section 1 of this act constitutes a new  
30 chapter in Title 35 RCW."

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3  
4 OUT OF ORDER 4/14/99  
5 On page 1, line 1 of the title, after "districts;" strike the  
6 remainder of the title and insert "amending RCW 84.52.010; and adding  
a new chapter to Title 35 RCW."

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