
SENATE BILL 6312

State of Washington 57th Legislature

2002 Regular Session

By Senator McCaslin

Read first time 01/15/2002. Referred to Committee on State & Local Government.

1 AN ACT Relating to excess property tax levies of up to six years;
2 amending RCW 17.28.100, 17.28.252, 35.58.116, 35.61.210, 36.58.150,
3 36.60.040, 36.68.480, 36.73.060, 36.83.030, 36.100.050, 70.44.060,
4 70.94.091, and 84.52.052; and providing a contingent effective date.

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

6 **Sec. 1.** RCW 17.28.100 and 1982 c 217 s 1 are each amended to read
7 as follows:

8 At the same election there shall be submitted to the voters
9 residing within the district, for their approval or rejection, a
10 proposition authorizing the mosquito control district, if formed, to
11 levy at the earliest time permitted by law on all taxable property
12 located within the mosquito control district a general tax, for one
13 year, of up to twenty-five cents per thousand dollars of assessed value
14 in excess of any constitutional or statutory limitation for authorized
15 purposes of the mosquito control district. The proposition shall be
16 expressed on the ballots in substantially the following form:

1 "ONE YEAR CENTS PER
2 THOUSAND DOLLARS OF ASSESSED VALUE LEVY

3 Shall the mosquito control district, if formed, levy a general tax
4 of cents per thousand dollars of assessed value for one
5 year upon all the taxable property within said district in excess of
6 the constitutional and/or statutory tax limits for authorized purposes
7 of the district?

8 YES 1
9 NO 1 "

10 Such proposition to be effective must be approved by a majority of
11 at least three-fifths of the persons voting on the proposition to levy
12 such tax in the manner set forth in Article VII, section 2(a) of the
13 Constitution of this state(~~(, as amended by Amendment 59 and as~~
14 ~~thereafter amended)~~).

15 **Sec. 2.** RCW 17.28.252 and 1973 1st ex.s. c 195 s 3 are each
16 amended to read as follows:

17 A mosquito control district shall have the power to levy additional
18 taxes in excess of the constitutional and/or statutory limitations for
19 any of the authorized purposes of such district, not in excess of fifty
20 cents per thousand dollars of assessed value per year for up to four
21 years for general purposes and up to six years for the construction,
22 modernization, or remodeling of facilities, when authorized so to do by
23 the electors of such district by a three-fifths majority of those
24 voting on the proposition in the manner set forth in Article VII,
25 section 2(a) of the Constitution of this state, (~~as amended by~~
26 ~~Amendment 59 and as thereafter amended~~) at such time as may be fixed
27 by the board of trustees for the district, which special election may
28 be called by the board of trustees of the district, at which special
29 election the proposition of authorizing such excess levy or levies
30 shall be submitted in such form as to enable the voters favoring the
31 proposition to vote "Yes" and those opposing thereto to vote "No".
32 Nothing herein shall be construed to prevent holding the foregoing
33 special election at the same time as that fixed for a general election.

34 **Sec. 3.** RCW 35.58.116 and 1967 c 105 s 9 are each amended to read
35 as follows:

1 The metropolitan council may at the same election called to
2 authorize the performance of an additional function or at a special
3 election called by the council after it has been authorized to perform
4 any metropolitan function submit a proposition for the issuance of
5 general obligation bonds for capital purposes as provided in RCW
6 35.58.450 or a proposition for the levy of a general tax or taxes for
7 ~~((any authorized purpose for one year))~~ up to four years for general
8 purposes and up to six years for the construction, modernization, or
9 remodeling of facilities in such total dollar amount as the
10 metropolitan council may determine and specify in such proposition.
11 Any such proposition to be effective must be assented to by ~~((at least~~
12 ~~three-fifths of the persons voting thereon and the number of persons~~
13 ~~voting on such proposition shall constitute not less than forty percent~~
14 ~~of the total number of votes cast within the metropolitan area at the~~
15 ~~last preceding state general election))~~ the voters of the metropolitan
16 municipal corporation as provided in Article VII, section 2 (a) and (b)
17 of the state Constitution. Any such proposition shall only be
18 effective if the performance of the additional function shall be
19 authorized at such election or shall have been authorized prior
20 thereto.

21 **Sec. 4.** RCW 35.61.210 and 1997 c 3 s 205 are each amended to read
22 as follows:

23 The board of park commissioners may levy or cause to be levied a
24 general tax on all the property located in said park district each year
25 not to exceed fifty cents per thousand dollars of assessed value of the
26 property in such park district. In addition, the board of park
27 commissioners may levy or cause to be levied a general tax on all
28 property located in said park district each year not to exceed twenty-
29 five cents per thousand dollars of assessed valuation. Although park
30 districts are authorized to impose two separate regular property tax
31 levies, the levies shall be considered to be a single levy for purposes
32 of the limitation provided for in chapter 84.55 RCW.

33 The board is hereby authorized to levy a general tax in excess of
34 its regular property tax levy or levies for up to four years for
35 general purposes and up to six years for the construction,
36 modernization, or remodeling of facilities, when authorized so to do at
37 a special election conducted in accordance with and subject to all the
38 requirements of the Constitution and laws of the state now in force or

1 hereafter enacted governing the limitation of tax levies. The board is
2 hereby authorized to call a special election for the purpose of
3 submitting to the qualified voters of the park district a proposition
4 to levy a tax or taxes in excess of the seventy-five cents per thousand
5 dollars of assessed value herein specifically authorized. The manner
6 of submitting any such proposition, of certifying the same, and of
7 giving or publishing notice thereof, shall be as provided by law for
8 the submission of propositions by cities or towns.

9 The board shall include in its general tax levy for each year a
10 sufficient sum to pay the interest on all outstanding bonds and may
11 include a sufficient amount to create a sinking fund for the redemption
12 of all outstanding bonds. The levy shall be certified to the proper
13 county officials for collection the same as other general taxes and
14 when collected, the general tax shall be placed in a separate fund in
15 the office of the county treasurer to be known as the "metropolitan
16 park district fund" and paid out on warrants.

17 **Sec. 5.** RCW 36.58.150 and 1984 c 186 s 25 are each amended to read
18 as follows:

19 (1) A solid waste disposal district shall not have the power to
20 levy an annual levy without voter approval, but it shall have the power
21 to levy a tax or taxes, in excess of the one percent limitation, upon
22 the property within the district for ~~((a one year period))~~ up to four
23 years for general purposes and up to six years for the construction,
24 modernization, or remodeling of facilities, to be used for operating or
25 capital purposes whenever authorized by the electors of the district
26 pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state
27 Constitution.

28 A solid waste disposal district may issue general obligation bonds
29 for capital purposes only, subject to the limitations prescribed in RCW
30 39.36.020(1), and may provide for the retirement of the bonds by voter-
31 approved bond retirement tax levies pursuant to Article VII, section
32 2(b) of the state Constitution and RCW 84.52.056. Such general
33 obligation bonds shall be issued and sold in accordance with chapter
34 39.46 RCW.

35 A solid waste disposal district may issue revenue bonds to fund its
36 activities. Such revenue bonds may be in any form, including bearer
37 bonds or registered bonds as provided in RCW 39.46.030.

1 (2) Notwithstanding subsection (1) of this section, such revenue
2 bonds may be issued and sold in accordance with chapter 39.46 RCW.

3 **Sec. 6.** RCW 36.60.040 and 1983 c 303 s 11 are each amended to read
4 as follows:

5 A county rail district is not authorized to impose a regular ad
6 valorem property tax levy but may:

7 (1) Levy an ad valorem property tax or taxes, in excess of the one
8 percent limitation, upon the property within the district for (~~a one-~~
9 ~~year period~~) up to four years for general purposes and up to six years
10 for the construction, modernization, or remodeling of facilities, to be
11 used for operating or capital purposes whenever authorized by the
12 voters of the district pursuant to RCW 84.52.052 and Article VII,
13 section 2(a) of the state Constitution.

14 (2) Provide for the retirement of voter approved general obligation
15 bonds, issued for capital purposes only, by levying bond retirement ad
16 valorem property tax levies, in excess of the one percent limitation,
17 whenever authorized by the voters of the district pursuant to Article
18 VII, section 2(b) of the state Constitution and RCW 84.52.056.

19 **Sec. 7.** RCW 36.68.480 and 1984 c 131 s 7 are each amended to read
20 as follows:

21 If the petition or resolution initiating the formation of the
22 proposed park and recreation service area proposes that the initial
23 capital or operational costs are to be financed by regular property tax
24 levies for a six-year period as authorized by RCW 36.68.525, or an
25 annual excess levy or levies, or that proposed capital costs are to be
26 financed by the issuance of general obligation bonds and bond
27 retirement levies, a proposition or propositions for such purpose or
28 purposes shall be submitted to the voters of the proposed service area
29 at the same election. A proposition or propositions for regular
30 property tax levies for a six-year period as authorized by RCW
31 36.68.525, an annual excess levy or levies, or the issuance of general
32 obligation bonds and bond retirement levies, may also be submitted to
33 the voters at any general or special election.

34 **Sec. 8.** RCW 36.73.060 and 1987 c 327 s 6 are each amended to read
35 as follows:

1 (1) A transportation benefit district may levy an ad valorem
2 property tax in excess of the one percent limitation upon the property
3 within the district for ~~((a one year period))~~ up to four years for
4 general purposes and up to six years for the construction,
5 modernization, or remodeling of facilities, whenever authorized by the
6 voters of the district pursuant to RCW 84.52.052 and Article VII,
7 section 2(a) of the state Constitution.

8 (2) A district may provide for the retirement of voter-approved
9 general obligation bonds, issued for capital purposes only, by levying
10 bond retirement ad valorem property tax levies in excess of the one
11 percent limitation whenever authorized by the voters of the district
12 pursuant to Article VII, section 2(b) of the state Constitution and RCW
13 84.52.056.

14 **Sec. 9.** RCW 36.83.030 and 1983 c 130 s 3 are each amended to read
15 as follows:

16 (1) A service district may levy an ad valorem property tax, in
17 excess of the one percent limitation, upon the property within the
18 district for ~~((a one year period))~~ up to four years for general
19 purposes and up to six years for the construction, modernization, or
20 remodeling of facilities, whenever authorized by the voters of the
21 district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the
22 state Constitution.

23 (2) A service district may provide for the retirement of voter
24 approved general obligation bonds, issued for capital purposes only, by
25 levying bond retirement ad valorem property tax levies, in excess of
26 the one percent limitation, whenever authorized by the voters of the
27 district pursuant to Article VII, section 2(b) of the state
28 Constitution and RCW 84.52.056.

29 **Sec. 10.** RCW 36.100.050 and 1988 ex.s. c 1 s 15 are each amended
30 to read as follows:

31 (1) A public facilities district may levy an ad valorem property
32 tax, in excess of the one percent limitation, upon the property within
33 the district for ~~((a one year period))~~ up to four years for general
34 purposes and up to six years for the construction, modernization, or
35 remodeling of facilities, to be used for operating or capital purposes
36 whenever authorized by the voters of the district pursuant to RCW
37 84.52.052 and Article VII, section 2(a) of the state Constitution.

1 (2) A public facilities district may provide for the retirement of
2 voter-approved general obligation bonds, issued for capital purposes
3 only, by levying bond retirement ad valorem property tax levies, in
4 excess of the one percent limitation, whenever authorized by the voters
5 of the district pursuant to Article VII, section 2(b) of the state
6 Constitution and RCW 84.52.056.

7 **Sec. 11.** RCW 70.44.060 and 2001 c 76 s 1 are each amended to read
8 as follows:

9 All public hospital districts organized under the provisions of
10 this chapter shall have power:

11 (1) To make a survey of existing hospital and other health care
12 facilities within and without such district.

13 (2) To construct, condemn and purchase, purchase, acquire, lease,
14 add to, maintain, operate, develop and regulate, sell and convey all
15 lands, property, property rights, equipment, hospital and other health
16 care facilities and systems for the maintenance of hospitals,
17 buildings, structures, and any and all other facilities, and to
18 exercise the right of eminent domain to effectuate the foregoing
19 purposes or for the acquisition and damaging of the same or property of
20 any kind appurtenant thereto, and such right of eminent domain shall be
21 exercised and instituted pursuant to a resolution of the commission and
22 conducted in the same manner and by the same procedure as in or may be
23 provided by law for the exercise of the power of eminent domain by
24 incorporated cities and towns of the state of Washington in the
25 acquisition of property rights: PROVIDED, That no public hospital
26 district shall have the right of eminent domain and the power of
27 condemnation against any health care facility.

28 (3) To lease existing hospital and other health care facilities and
29 equipment and/or other property used in connection therewith, including
30 ambulances, and to pay such rental therefor as the commissioners shall
31 deem proper; to provide hospital and other health care services for
32 residents of said district by facilities located outside the boundaries
33 of said district, by contract or in any other manner said commissioners
34 may deem expedient or necessary under the existing conditions; and said
35 hospital district shall have the power to contract with other
36 communities, corporations, or individuals for the services provided by
37 said hospital district; and they may further receive in said hospitals
38 and other health care facilities and furnish proper and adequate

1 services to all persons not residents of said district at such
2 reasonable and fair compensation as may be considered proper:
3 PROVIDED, That it must at all times make adequate provision for the
4 needs of the district and residents of said district shall have prior
5 rights to the available hospital and other health care facilities of
6 said district, at rates set by the district commissioners.

7 (4) For the purpose aforesaid, it shall be lawful for any district
8 so organized to take, condemn and purchase, lease, or acquire, any and
9 all property, and property rights, including state and county lands,
10 for any of the purposes aforesaid, and any and all other facilities
11 necessary or convenient, and in connection with the construction,
12 maintenance, and operation of any such hospitals and other health care
13 facilities, subject, however, to the applicable limitations provided in
14 subsection (2) of this section.

15 (5) To contract indebtedness or borrow money for corporate purposes
16 on the credit of the corporation or the revenues of the hospitals
17 thereof, and the revenues of any other facilities or services that the
18 district is or hereafter may be authorized by law to provide, and to
19 issue and sell: (a) Revenue bonds, revenue warrants, or other revenue
20 obligations therefor payable solely out of a special fund or funds into
21 which the district may pledge such amount of the revenues of the
22 hospitals thereof, and the revenues of any other facilities or services
23 that the district is or hereafter may be authorized by law to provide,
24 to pay the same as the commissioners of the district may determine,
25 such revenue bonds, warrants, or other obligations to be issued and
26 sold in the same manner and subject to the same provisions as provided
27 for the issuance of revenue bonds, warrants, or other obligations by
28 cities or towns under the Municipal Revenue Bond Act, chapter 35.41
29 RCW, as may hereafter be amended; (b) general obligation bonds therefor
30 in the manner and form as provided in RCW 70.44.110 and 70.44.130, as
31 may hereafter be amended; or (c) interest-bearing warrants to be drawn
32 on a fund pending deposit in such fund of money sufficient to redeem
33 such warrants and to be issued and paid in such manner and upon such
34 terms and conditions as the board of commissioners may deem to be in
35 the best interest of the district; and to assign or sell hospital
36 accounts receivable, and accounts receivable for the use of other
37 facilities or services that the district is or hereafter may be
38 authorized by law to provide, for collection with or without recourse.
39 General obligation bonds shall be issued and sold in accordance with

1 chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue
2 obligations may be issued and sold in accordance with chapter 39.46
3 RCW.

4 (6) To raise revenue by the levy of an annual tax on all taxable
5 property within such public hospital district not to exceed fifty cents
6 per thousand dollars of assessed value, and an additional annual tax on
7 all taxable property within such public hospital district not to exceed
8 twenty-five cents per thousand dollars of assessed value, or such
9 further amount as has been or shall be authorized by a vote of the
10 people. Although public hospital districts are authorized to impose
11 two separate regular property tax levies, the levies shall be
12 considered to be a single levy for purposes of the limitation provided
13 for in chapter 84.55 RCW. Public hospital districts are authorized to
14 levy such a general tax or taxes in excess of their regular property
15 taxes when authorized so to do at a special election conducted in
16 accordance with and subject to all of the requirements of the
17 Constitution and the laws of the state of Washington now in force or
18 hereafter enacted governing the limitation of tax levies. The said
19 board of district commissioners is authorized and empowered to call a
20 special election for the purpose of submitting to the qualified voters
21 of the hospital district a proposition or propositions to levy taxes in
22 excess of its regular property taxes. The superintendent shall prepare
23 a proposed budget of the contemplated financial transactions for the
24 ensuing year and file the same in the records of the commission on or
25 before the first day of November. Notice of the filing of said
26 proposed budget and the date and place of hearing on the same shall be
27 published for at least two consecutive weeks, at least one time each
28 week, in a newspaper printed and of general circulation in said county.
29 On or before the fifteenth day of November the commission shall hold a
30 public hearing on said proposed budget at which any taxpayer may appear
31 and be heard against the whole or any part of the proposed budget.
32 Upon the conclusion of said hearing, the commission shall, by
33 resolution, adopt the budget as finally determined and fix the final
34 amount of expenditures for the ensuing year. Taxes levied by the
35 commission shall be certified to and collected by the proper county
36 officer of the county in which such public hospital district is located
37 in the same manner as is or may be provided by law for the
38 certification and collection of port district taxes. The commission is
39 authorized, prior to the receipt of taxes raised by levy, to borrow

1 money or issue warrants of the district in anticipation of the revenue
2 to be derived by such district from the levy of taxes for the purpose
3 of such district, and such warrants shall be redeemed from the first
4 money available from such taxes when collected, and such warrants shall
5 not exceed the anticipated revenues of one year, and shall bear
6 interest at a rate or rates as authorized by the commission.

7 (7) To enter into any contract with the United States government or
8 any state, municipality, or other hospital district, or any department
9 of those governing bodies, for carrying out any of the powers
10 authorized by this chapter.

11 (8) To sue and be sued in any court of competent jurisdiction:
12 PROVIDED, That all suits against the public hospital district shall be
13 brought in the county in which the public hospital district is located.

14 (9) To pay actual necessary travel expenses and living expenses
15 incurred while in travel status for (a) qualified physicians who are
16 candidates for medical staff positions, and (b) other qualified persons
17 who are candidates for superintendent or other managerial and technical
18 positions, when the district finds that hospitals or other health care
19 facilities owned and operated by it are not adequately staffed and
20 determines that personal interviews with said candidates to be held in
21 the district are necessary or desirable for the adequate staffing of
22 said facilities.

23 (10) To make contracts, employ superintendents, attorneys, and
24 other technical or professional assistants and all other employees; to
25 make contracts with private or public institutions for employee
26 retirement programs; to print and publish information or literature;
27 and to do all other things necessary to carry out the provisions of
28 this chapter.

29 **Sec. 12.** RCW 70.94.091 and 1973 1st ex.s. c 195 s 84 are each
30 amended to read as follows:

31 An activated authority shall have the power to levy additional
32 taxes in excess of the constitutional and/or statutory tax limitations
33 for any of the authorized purposes of such activated authority, not in
34 excess of twenty-five cents per thousand dollars of assessed value ((a
35 year)) for up to four years for general purposes and up to six years
36 for the construction, modernization, or remodeling of facilities, when
37 authorized so to do by the electors of such authority by a three-fifths
38 majority of those voting on the proposition at a special election, to

1 be held in the year in which the initial levy is made, in the manner
2 set forth in Article VII, section 2 (a) of the Constitution of this
3 state(~~(, as amended by Amendment 59 and as thereafter amended)~~).
4 Nothing herein shall be construed to prevent holding the foregoing
5 special election at the same time as that fixed for a general election.
6 The expense of all special elections held pursuant to this section
7 shall be paid by the authority.

8 **Sec. 13.** RCW 84.52.052 and 1996 c 230 s 1615 are each amended to
9 read as follows:

10 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
11 84.52.043 shall not prevent the levy of additional taxes by any taxing
12 district except school districts in which a larger levy is necessary in
13 order to prevent the impairment of the obligation of contracts. As
14 used in this section, the term "taxing district" means any county,
15 metropolitan park district, park and recreation service area, park and
16 recreation district, water-sewer district, solid waste disposal
17 district, public facilities district, flood control zone district,
18 county rail district, service district, public hospital district, road
19 district, rural county library district, island library district, rural
20 partial-county library district, intercounty rural library district,
21 fire protection district, cemetery district, city, town, transportation
22 benefit district, emergency medical service district with a population
23 density of less than one thousand per square mile, or cultural arts,
24 stadium, and convention district.

25 Any such taxing district may levy taxes at a rate in excess of the
26 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
27 84.55.010 through 84.55.050, when authorized so to do by the voters of
28 such taxing district in the manner (~~set forth in~~) and for the
29 purposes and number of years allowable under Article VII, section 2(a)
30 of the Constitution of this state ((at a special or general election to
31 be held in the year in which the levy is made)). Elections for such
32 taxes shall be held in the year in which the levy is made or, in the
33 case of propositions authorizing two-year through four-year levies for
34 general purposes of the taxing district or authorizing two-year through
35 six-year levies to support the construction, modernization, or
36 remodeling of facilities, in the year in which the first annual levy is
37 made: PROVIDED, That once additional tax levies have been authorized
38 for general purposes of a taxing district for a two-year through four-

1 year period, no further additional tax levies for general purposes of
2 the district for that period may be authorized.

3 A special election may be called and the time therefor fixed by the
4 county legislative authority, or council, board of commissioners, or
5 other governing body of any such taxing district, by giving notice
6 thereof by publication in the manner provided by law for giving notices
7 of general elections, at which special election the proposition
8 authorizing such excess levy shall be submitted in such form as to
9 enable the voters favoring the proposition to vote "yes" and those
10 opposed thereto to vote "no."

11 NEW SECTION. **Sec. 14.** This act takes effect January 1, 2003, if
12 the proposed amendment to Article VII, section 2 of the state
13 Constitution (SJR --) is validly submitted to and is approved and
14 ratified by the voters at a general election held in November, 2002.
15 If the proposed amendment is not approved and ratified, this act is
16 void in its entirety.

--- END ---