
SUBSTITUTE SENATE BILL 6205

State of Washington

58th Legislature

2004 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Doumit, McCaslin, Regala, Brandland, Prentice, Parlette, Fairley and Haugen)

READ FIRST TIME 02/10/04.

1 AN ACT Relating to county property tax levies for criminal justice
2 purposes; amending RCW 29A.36.210, 84.52.010, and 84.52.043; adding a
3 new section to chapter 84.52 RCW; and providing an effective date.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
6 to read as follows:

7 (1) A county with a population of ninety thousand or less may
8 impose additional regular property tax levies in an amount equal to
9 fifty cents or less per thousand dollars of the assessed value of
10 property in the county in accordance with the terms of this section.

11 (2) The tax proposition may be submitted at a general or special
12 election.

13 (3) The tax may be imposed each year for six consecutive years when
14 specifically authorized by the registered voters voting on the
15 proposition, subject to the following:

16 (a) If the number of registered voters voting on the proposition
17 does not exceed forty percent of the total number of voters voting in
18 the taxing district at the last general election, the number of persons

1 voting "yes" on the proposition shall constitute at least three-fifths
2 of a number equal to forty percent of the total number of voters voting
3 in the taxing district at the last general election.

4 (b) If the number of registered voters voting on the proposition
5 exceeds forty percent of the total number of voters voting in the
6 taxing district at the last preceding general election, the number of
7 persons voting "yes" on the proposition shall be at least three-fifths
8 of the registered voters voting on the proposition.

9 (4) Ballot propositions shall conform with RCW 29A.36.210.

10 (5) Any tax imposed under this section shall be used exclusively
11 for criminal justice purposes.

12 (6) The limitations in RCW 84.52.043 do not apply to the tax
13 authorized in this section.

14 (7) The limitation in RCW 84.55.010 does not apply to the first tax
15 levy imposed pursuant to this section following the approval of the
16 levy by the voters pursuant to subsection (3) of this section.

17 **Sec. 2.** RCW 29A.36.210 and 2003 c 111 s 921 are each amended to
18 read as follows:

19 (1) The ballot proposition authorizing a taxing district to impose
20 the regular property tax levies authorized in RCW 36.69.145, 67.38.130,
21 (~~(or)~~) 84.52.069, or section 1 of this act shall contain in substance
22 the following:

23 "Shall the (insert the name of the taxing district) be
24 authorized to impose regular property tax levies of (insert
25 the maximum rate) or less per thousand dollars of assessed valuation
26 for each of (insert the maximum number of years allowable)
27 consecutive years?

28 Yes

29 No

30 Each voter shall indicate either "Yes" or "No" on his or her ballot
31 in accordance with the procedures established under this title.

32 (2) The ballot proposition authorizing a taxing district to impose
33 a permanent regular tax levy under RCW 84.52.069 shall contain the
34 following:

35 "Shall the (insert the name of the taxing district) be
36 authorized to impose a PERMANENT regular property levy of

1 (insert the maximum rate) or less per thousand dollars of assessed
2 valuation?

3 Yes

4 No

5 **Sec. 3.** RCW 84.52.010 and 2003 c 83 s 310 are each amended to read
6 as follows:

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

9 The rate percent of all taxes for state and county purposes, and
10 purposes of taxing districts coextensive with the county, shall be
11 determined, calculated and fixed by the county assessors of the
12 respective counties, within the limitations provided by law, upon the
13 assessed valuation of the property of the county, as shown by the
14 completed tax rolls of the county, and the rate percent of all taxes
15 levied for purposes of taxing districts within any county shall be
16 determined, calculated and fixed by the county assessors of the
17 respective counties, within the limitations provided by law, upon the
18 assessed valuation of the property of the taxing districts
19 respectively.

20 When a county assessor finds that the aggregate rate of tax levy on
21 any property, that is subject to the limitations set forth in RCW
22 84.52.043 or 84.52.050, exceeds the limitations provided in either of
23 these sections, the assessor shall recompute and establish a
24 consolidated levy in the following manner:

25 (1) The full certified rates of tax levy for state, county, county
26 road district, and city or town purposes shall be extended on the tax
27 rolls in amounts not exceeding the limitations established by law;
28 however any state levy shall take precedence over all other levies and
29 shall not be reduced for any purpose other than that required by RCW
30 84.55.010. If, as a result of the levies imposed under section 1 of
31 this act, RCW 36.54.130, 84.52.069, 84.34.230, the portion of the levy
32 by a metropolitan park district that was protected under RCW 84.52.120,
33 and 84.52.105, the combined rate of regular property tax levies that
34 are subject to the one percent limitation exceeds one percent of the
35 true and fair value of any property, then these levies shall be reduced
36 as follows: (a) The levy imposed by a county under section 1 of this

1 act must be reduced until the combined rate no longer exceeds one
2 percent of the true and fair value of any property or must be
3 eliminated;

4 (b) If the combined rate of regular property tax levies that are
5 subject to the one percent limitation still exceeds one percent of the
6 true and fair value of any property, the levy imposed by a ferry
7 district under RCW 36.54.130 must be reduced until the combined rate no
8 longer exceeds one percent of the true and fair value of any property
9 or must be eliminated; ~~((b))~~ (c) if the combined rate of regular
10 property tax levies that are subject to the one percent limitation
11 still exceeds one percent of the true and fair value of any property,
12 the portion of the levy by a metropolitan park district that is
13 protected under RCW 84.52.120 shall be reduced until the combined rate
14 no longer exceeds one percent of the true and fair value of any
15 property or shall be eliminated; ~~((e))~~ (d) if the combined rate of
16 regular property tax levies that are subject to the one percent
17 limitation still exceeds one percent of the true and fair value of any
18 property, then the levies imposed under RCW 84.34.230, 84.52.105, and
19 any portion of the levy imposed under RCW 84.52.069 that is in excess
20 of thirty cents per thousand dollars of assessed value, shall be
21 reduced on a pro rata basis until the combined rate no longer exceeds
22 one percent of the true and fair value of any property or shall be
23 eliminated; and ~~((d))~~ (e) if the combined rate of regular property
24 tax levies that are subject to the one percent limitation still exceeds
25 one percent of the true and fair value of any property, then the thirty
26 cents per thousand dollars of assessed value of tax levy imposed under
27 RCW 84.52.069 shall be reduced until the combined rate no longer
28 exceeds one percent of the true and fair value of any property or
29 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, 35.95A.100,
36 and 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

1 limitations, the certified property tax levy rates of flood control
2 zone districts shall be reduced on a pro rata basis or eliminated;

3 (c) Third, if the consolidated tax levy rate still exceeds these
4 limitations, the certified property tax levy rates of all other junior
5 taxing districts, other than fire protection districts, library
6 districts, the first fifty cent per thousand dollars of assessed
7 valuation levies for metropolitan park districts, and the first fifty
8 cent per thousand dollars of assessed valuation levies for public
9 hospital districts, 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 first fifty cent per thousand dollars of assessed
12 valuation levies for metropolitan park districts created on or after
13 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

14 (e) Fifth, if the consolidated tax levy rate still exceeds these
15 limitations, the certified property tax levy rates authorized to fire
16 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
17 on a pro rata basis or eliminated; and

18 (f) Sixth, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates authorized for fire
20 protection districts under RCW 52.16.130, library districts,
21 metropolitan park districts created before January 1, 2002, under their
22 first fifty cent per thousand dollars of assessed valuation levy, and
23 public hospital districts under their first fifty cent per thousand
24 dollars of assessed valuation levy, shall be reduced on a pro rata
25 basis or eliminated.

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

32 **Sec. 4.** RCW 84.52.043 and 2003 c 83 s 311 are each amended to read
33 as follows:

34 Within and subject to the limitations imposed by RCW 84.52.050 as
35 amended, the regular ad valorem tax levies upon real and personal
36 property by the taxing districts hereafter named shall be as follows:

1 (1) Levies of the senior taxing districts shall be as follows: (a)
2 The levy by the state shall not exceed three dollars and sixty cents
3 per thousand dollars of assessed value adjusted to the state equalized
4 value in accordance with the indicated ratio fixed by the state
5 department of revenue to be used exclusively for the support of the
6 common schools; (b) the levy by any county shall not exceed one dollar
7 and eighty cents per thousand dollars of assessed value; (c) the levy
8 by any road district shall not exceed two dollars and twenty-five cents
9 per thousand dollars of assessed value; and (d) the levy by any city or
10 town shall not exceed three dollars and thirty-seven and one-half cents
11 per thousand dollars of assessed value. However any county is hereby
12 authorized to increase its levy from one dollar and eighty cents to a
13 rate not to exceed two dollars and forty-seven and one-half cents per
14 thousand dollars of assessed value for general county purposes if the
15 total levies for both the county and any road district within the
16 county do not exceed four dollars and five cents per thousand dollars
17 of assessed value, and no other taxing district has its levy reduced as
18 a result of the increased county levy.

19 (2) The aggregate levies of junior taxing districts and senior
20 taxing districts, other than the state, shall not exceed five dollars
21 and ninety cents per thousand dollars of assessed valuation. The term
22 "junior taxing districts" includes all taxing districts other than the
23 state, counties, road districts, cities, towns, port districts, and
24 public utility districts. The limitations provided in this subsection
25 shall not apply to: (a) Levies at the rates provided by existing law
26 by or for any port or public utility district; (b) excess property tax
27 levies authorized in Article VII, section 2 of the state Constitution;
28 (c) levies for acquiring conservation futures as authorized under RCW
29 84.34.230; (d) levies for emergency medical care or emergency medical
30 services imposed under RCW 84.52.069; (e) levies to finance affordable
31 housing for very low-income housing imposed under RCW 84.52.105; (f)
32 the portions of levies by metropolitan park districts that are
33 protected under RCW 84.52.120; ~~((and))~~ (g) levies imposed by ferry
34 districts under RCW 36.54.130; and (h) levies for criminal justice
35 purposes under section 1 of this act.

1 NEW SECTION. **Sec. 5.** This act takes effect July 1, 2004.

--- END ---