

SHB 1631 - H AMD

By Representative Clibborn

1 On page 2, after line 26, insert

2 "Sec 3. RCW 84.52.010 and 2004 c 129 s 21 are each amended to
3 read as follows:

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

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

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

22 (1) The full certified rates of tax levy for state, county,
23 county road district, and city or town purposes shall be extended
24 on the tax rolls in amounts not exceeding the limitations
25 established by law; however any state levy shall take precedence
26 over all other levies and shall not be reduced for any purpose
27 other than that required by RCW 84.55.010. If, as a result of the
28 levies imposed under RCW 84.52.135, 36.54.130, 84.52.069,
29 84.34.230, the portion of the levy by a metropolitan park district
30 that was protected under RCW 84.52.120, and 84.52.105, the combined
31 rate of regular property tax levies that are subject to the one

1 percent limitation exceeds one percent of the true and fair value
2 of any property, then these levies shall be reduced as follows:

3 (a) If the consolidated tax levy rate exceeds these
4 limitations, any portion of the levy imposed under RCW 84.34.230
5 that is in excess of six and one-quarter cents per thousand dollars
6 of assessed valuation shall be reduced until the combined rate no
7 longer exceeds one percent of the true and fair value of any
8 property or must be eliminated prior to any other levy authorized
9 under section 1 of this act;

10 (b) If the combined rate of regular property tax levies that
11 are subject to the one percent limitation still exceeds one percent
12 of the true and fair value of any property, the levy imposed by a
13 county under RCW 84.52.135 must be reduced until the combined rate
14 no longer exceeds one percent of the true and fair value of any
15 property or must be eliminated;

16 ~~((b))~~ (c) If the combined rate of regular property tax levies
17 that are subject to the one percent limitation still exceeds one
18 percent of the true and fair value of any property, the levy
19 imposed by a ferry district under RCW 36.54.130 must be reduced
20 until the combined rate no longer exceeds one percent of the true
21 and fair value of any property or must be eliminated;

22 ~~((c))~~ (d) If the combined rate of regular property tax levies
23 that are subject to the one percent limitation still exceeds one
24 percent of the true and fair value of any property, the portion of
25 the levy by a metropolitan park district that is protected under
26 RCW 84.52.120 shall be reduced until the combined rate no longer
27 exceeds one percent of the true and fair value of any property or
28 shall be eliminated;

29 ~~((d))~~ (e) If the combined rate of regular property tax levies
30 that are subject to the one percent limitation still exceeds one
31 percent of the true and fair value of any property, then the levies
32 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
33 imposed under RCW 84.52.069 that is in excess of thirty cents per
34 thousand dollars of assessed value, shall be reduced on a pro rata
35 basis until the combined rate no longer exceeds one percent of the
36 true and fair value of any property or shall be eliminated; and

37 ~~((e))~~ (f) If the combined rate of regular property tax levies
38 that are subject to the one percent limitation still exceeds one
39 percent of the true and fair value of any property, then the thirty

1 cents per thousand dollars of assessed value of tax levy imposed
2 under RCW 84.52.069 shall be reduced until the combined rate no
3 longer exceeds one percent of the true and fair value of any
4 property or eliminated.

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

10 (a) First, the certified property tax levy rates of those
11 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
12 35.95A.100, and 67.38.130 shall be reduced on a pro rata basis or
13 eliminated;

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

18 (c) Third, if the consolidated tax levy rate still exceeds
19 these limitations, the certified property tax levy rates of all
20 other junior taxing districts, other than fire protection
21 districts, regional fire protection service authorities, library
22 districts, the first fifty cent per thousand dollars of assessed
23 valuation levies for metropolitan park districts, and the first
24 fifty cent per thousand dollars of assessed valuation levies for
25 public hospital districts, shall be reduced on a pro rata basis or
26 eliminated;

27 (d) Fourth, if the consolidated tax levy rate still exceeds
28 these limitations, the first fifty cent per thousand dollars of
29 assessed valuation levies for metropolitan park districts created
30 on or after January 1, 2002, shall be reduced on a pro rata basis
31 or eliminated;

32 (e) Fifth, if the consolidated tax levy rate still exceeds
33 these limitations, the certified property tax levy rates authorized
34 to regional fire protection service authorities under RCW
35 52.26.140(1) (b) and (c) and fire protection districts under RCW
36 52.16.140 and 52.16.160 shall be reduced on a pro rata basis or
37 eliminated; and

38 (f) Sixth, if the consolidated tax levy rate still exceeds
39 these limitations, the certified property tax levy rates authorized

1 for regional fire protection service authorities under RCW
2 52.26.140(1)(a), fire protection districts under RCW 52.16.130,
3 library districts, metropolitan park districts created before
4 January 1, 2002, under their first fifty cent per thousand dollars
5 of assessed valuation levy, and public hospital districts under
6 their first fifty cent per thousand dollars of assessed valuation
7 levy, shall be reduced on a pro rata basis or eliminated."

EFFECT: Requires any levy for county conservation futures over
six and one-quarter cents per thousand dollars of assessed
valuation be reduced before any other levy.