
ENGROSSED SUBSTITUTE HOUSE BILL 1631

State of Washington

59th Legislature

2005 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Clibborn, Fromhold, Moeller, Wallace and Jarrett)

READ FIRST TIME 02/23/05.

1 AN ACT Relating to using revenues under the county conservation
2 futures levy; amending RCW 84.34.230 and 84.34.240; and reenacting and
3 amending RCW 84.52.010.

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

5 **Sec. 1.** RCW 84.34.230 and 1995 c 318 s 8 are each amended to read
6 as follows:

7 Conservation futures are a useful tool for counties to preserve
8 lands of public interest for future generations. Counties are
9 encouraged to use some conservation futures as one tool for salmon
10 restoration purposes.

11 For the purpose of acquiring conservation futures (~~as well as~~)
12 and other rights and interests in real property pursuant to RCW
13 84.34.210 and 84.34.220, and for maintaining and operating any property
14 acquired, a county may levy an amount not to exceed (~~six and one~~
15 ~~quarter~~) ten cents per thousand dollars of assessed valuation against
16 the assessed valuation of all taxable property within the county. The
17 limitations in RCW 84.52.043 shall not apply to the tax levy authorized
18 in this section. Any rights or interests in real property acquired

1 under this section after the effective date of this section must be
2 located within the assessing county.

3 **Sec. 2.** RCW 84.34.240 and 1971 ex.s. c 243 s 5 are each amended to
4 read as follows:

5 Conservation futures are a useful tool for counties to preserve
6 lands of public interest for future generations. Counties are
7 encouraged to use some conservation futures as one tool for salmon
8 restoration purposes.

9 (1) Any board of county commissioners may establish by resolution
10 a special fund which may be termed a conservation futures fund to which
11 it may credit all taxes levied pursuant to RCW 84.34.230. Amounts
12 placed in this fund ((may)) shall be used ((solely)) for the purpose of
13 acquiring rights and interests in real property pursuant to the terms
14 of RCW 84.34.210 and 84.34.220, and for the maintenance and operation
15 of any property acquired. The amount of revenue used for maintenance
16 and operations of parks and recreational facilities may not exceed
17 twenty-five percent of the total amount collected from the tax levied
18 under RCW 84.34.230 in the preceding calendar year. Revenues from this
19 tax may not be used to supplant existing maintenance and operation
20 funding. Any rights or interests in real property acquired under this
21 section must be located within the assessing county.

22 (2) In counties greater than one hundred thousand in population,
23 the board of county commissioners or county legislative authority shall
24 develop a process to help ensure distribution of the tax levied under
25 RCW 84.34.230, over time, throughout the county.

26 (3) Nothing in this section shall be construed as limiting in any
27 manner methods and funds otherwise available to a county for financing
28 the acquisition of such rights and interests in real property.

29 **Sec. 3.** RCW 84.52.010 and 2004 c 129 s 21 and 2004 c 80 s 3 are
30 each reenacted and amended to read as follows:

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

33 The rate percent of all taxes for state and county purposes, and
34 purposes of taxing districts coextensive with the county, shall be
35 determined, calculated and fixed by the county assessors of the
36 respective counties, within the limitations provided by law, upon the

1 assessed valuation of the property of the county, as shown by the
2 completed tax rolls of the county, and the rate percent of all taxes
3 levied for purposes of taxing districts within any county shall be
4 determined, calculated and fixed by the county assessors of the
5 respective counties, within the limitations provided by law, upon the
6 assessed valuation of the property of the taxing districts
7 respectively.

8 When a county assessor finds that the aggregate rate of tax levy on
9 any property, that is subject to the limitations set forth in RCW
10 84.52.043 or 84.52.050, exceeds the limitations provided in either of
11 these sections, the assessor shall recompute and establish a
12 consolidated levy in the following manner:

13 (1) The full certified rates of tax levy for state, county, county
14 road district, and city or town purposes shall be extended on the tax
15 rolls in amounts not exceeding the limitations established by law;
16 however any state levy shall take precedence over all other levies and
17 shall not be reduced for any purpose other than that required by RCW
18 84.55.010. If, as a result of the levies imposed under RCW 84.52.135,
19 36.54.130, 84.52.069, 84.34.230, the portion of the levy by a
20 metropolitan park district that was protected under RCW 84.52.120, and
21 84.52.105, the combined rate of regular property tax levies that are
22 subject to the one percent limitation exceeds one percent of the true
23 and fair value of any property, then these levies shall be reduced as
24 follows:

25 (a) If the consolidated tax levy rate exceeds these limitations,
26 any portion of the levy imposed under RCW 84.34.230 that is in excess
27 of six and one-quarter cents per thousand dollars of assessed valuation
28 shall be reduced until the combined rate no longer exceeds one percent
29 of the true and fair value of any property or must be eliminated prior
30 to any other levy authorized under RCW 84.34.230;

31 (b) If the combined rate of regular property tax levies that are
32 subject to the one percent limitation still exceeds one percent of the
33 true and fair value of any property, the levy imposed by a county under
34 RCW 84.52.135 must be reduced until the combined rate no longer exceeds
35 one percent of the true and fair value of any property or must be
36 eliminated;

37 ~~((b))~~ (c) If the combined rate of regular property tax levies
38 that are subject to the one percent limitation still exceeds one

1 percent of the true and fair value of any property, the levy imposed by
2 a ferry district under RCW 36.54.130 must be reduced until the combined
3 rate no longer exceeds one percent of the true and fair value of any
4 property or must be eliminated;

5 ~~((e))~~ (d) If the combined rate of regular property tax levies
6 that are subject to the one percent limitation still exceeds one
7 percent of the true and fair value of any property, the portion of the
8 levy by a metropolitan park district that is protected under RCW
9 84.52.120 shall be reduced until the combined rate no longer exceeds
10 one percent of the true and fair value of any property or shall be
11 eliminated;

12 ~~((d))~~ (e) If the combined rate of regular property tax levies
13 that are subject to the one percent limitation still exceeds one
14 percent of the true and fair value of any property, then the levies
15 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
16 imposed under RCW 84.52.069 that is in excess of thirty cents per
17 thousand dollars of assessed value, shall be reduced on a pro rata
18 basis until the combined rate no longer exceeds one percent of the true
19 and fair value of any property or shall be eliminated; and

20 ~~((e))~~ (f) If the combined rate of regular property tax levies
21 that are subject to the one percent limitation still exceeds one
22 percent of the true and fair value of any property, then the thirty
23 cents per thousand dollars of assessed value of tax levy imposed under
24 RCW 84.52.069 shall be reduced until the combined rate no longer
25 exceeds one percent of the true and fair value of any property or
26 eliminated.

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

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

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

37 (c) Third, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates of all other junior

1 taxing districts, other than fire protection districts, regional fire
2 protection service authorities, library districts, the first fifty cent
3 per thousand dollars of assessed valuation levies for metropolitan park
4 districts, and the first fifty cent per thousand dollars of assessed
5 valuation levies for public hospital districts, shall be reduced on a
6 pro rata basis or eliminated;

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

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

16 (f) Sixth, if the consolidated tax levy rate still exceeds these
17 limitations, the certified property tax levy rates authorized for
18 regional fire protection service authorities under RCW 52.26.140(1)(a),
19 fire protection districts under RCW 52.16.130, library districts,
20 metropolitan park districts created before January 1, 2002, under their
21 first fifty cent per thousand dollars of assessed valuation levy, and
22 public hospital districts under their first fifty cent per thousand
23 dollars of assessed valuation levy, shall be reduced on a pro rata
24 basis or eliminated.

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