

ESB 5638 - H COMM AMD
By Committee on Ways & Means

NOT CONSIDERED 04/22/2011

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 84.52.010 and 2009 c 551 s 7 are each amended to read
4 as follows:

5 (1) Except as is permitted under RCW 84.55.050, all taxes (~~shall~~)
6 must be levied or voted in specific amounts.

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

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

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

1 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the
2 combined rate of regular property tax levies that are subject to the
3 one percent limitation exceeds one percent of the true and fair value
4 of any property, then these levies (~~shall~~) must be reduced as
5 follows:

6 ~~((a))~~ (i) The portion of the levy by a metropolitan park district
7 located in a county with a population of one million five hundred
8 thousand or more that is protected under RCW 84.52.120 must be reduced
9 until the combined rate no longer exceeds one percent of the true and
10 fair value of any property or must be eliminated;

11 (ii) If the combined rate of regular property tax levies that are
12 subject to the one percent limitation still exceeds one percent of the
13 true and fair value of any property, the levy imposed by a county under
14 RCW 84.52.140 (~~shall~~) must be reduced until the combined rate no
15 longer exceeds one percent of the true and fair value of any property
16 or (~~shall~~) must be eliminated;

17 ~~((b))~~ (iii) If the combined rate of regular property tax levies
18 that are subject to the one percent limitation still exceeds one
19 percent of the true and fair value of any property, the portion of the
20 levy by a fire protection district that is protected under RCW
21 84.52.125 (~~shall~~) must be reduced until the combined rate no longer
22 exceeds one percent of the true and fair value of any property or
23 (~~shall~~) must be eliminated;

24 ~~((c))~~ (iv) If the combined rate of regular property tax levies
25 that are subject to the one percent limitation still exceeds one
26 percent of the true and fair value of any property, the levy imposed by
27 a county under RCW 84.52.135 must be reduced until the combined rate no
28 longer exceeds one percent of the true and fair value of any property
29 or must be eliminated;

30 ~~((d))~~ (v) If the combined rate of regular property tax levies
31 that are subject to the one percent limitation still exceeds one
32 percent of the true and fair value of any property, the levy imposed by
33 a ferry district under RCW 36.54.130 must be reduced until the combined
34 rate no longer exceeds one percent of the true and fair value of any
35 property or must be eliminated;

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

1 levy by a metropolitan park district with a population of one hundred
2 fifty thousand or more that is protected under RCW 84.52.120 (~~shall~~)
3 must be reduced until the combined rate no longer exceeds one percent
4 of the true and fair value of any property or (~~shall~~) must be
5 eliminated;

6 ((+f)) (vii) If the combined rate of regular property tax levies
7 that are subject to the one percent limitation still exceeds one
8 percent of the true and fair value of any property, then the levies
9 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
10 imposed under RCW 84.52.069 that is in excess of thirty cents per
11 thousand dollars of assessed value, (~~shall~~) must be reduced on a pro
12 rata basis until the combined rate no longer exceeds one percent of the
13 true and fair value of any property or (~~shall~~) must be eliminated;
14 and

15 ((+g)) (viii) If the combined rate of regular property tax levies
16 that are subject to the one percent limitation still exceeds one
17 percent of the true and fair value of any property, then the thirty
18 cents per thousand dollars of assessed value of tax levy imposed under
19 RCW 84.52.069 (~~shall~~) must be reduced until the combined rate no
20 longer exceeds one percent of the true and fair value of any property
21 or must be eliminated.

22 ((+2)) (b) The certified rates of tax levy subject to these
23 limitations by all junior taxing districts imposing taxes on such
24 property (~~shall~~) must be reduced or eliminated as follows to bring
25 the consolidated levy of taxes on such property within the provisions
26 of these limitations:

27 ((+a)) (i) First, the certified property tax levy rates of those
28 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
29 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata basis
30 or eliminated;

31 ((+b)) (ii) Second, if the consolidated tax levy rate still
32 exceeds these limitations, the certified property tax levy rates of
33 flood control zone districts (~~shall~~) must be reduced on a pro rata
34 basis or eliminated;

35 ((+c)) (iii) Third, if the consolidated tax levy rate still
36 exceeds these limitations, the certified property tax levy rates of all
37 other junior taxing districts, other than fire protection districts,
38 regional fire protection service authorities, library districts, the

1 first fifty cent per thousand dollars of assessed valuation levies for
2 metropolitan park districts, and the first fifty cent per thousand
3 dollars of assessed valuation levies for public hospital districts,
4 (~~shall~~) must be reduced on a pro rata basis or eliminated;

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

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

16 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still exceeds
17 these limitations, the certified property tax levy rates authorized for
18 fire protection districts under RCW 52.16.130, regional fire protection
19 service authorities under RCW 52.26.140(1)(a), 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~~) must be reduced on a pro
24 rata basis or eliminated.

25 **Sec. 2.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read
26 as follows:

27 (1) Except as is permitted under RCW 84.55.050, all taxes (~~shall~~)
28 must be levied or voted in specific amounts.

29 (2) The rate percent of all taxes for state and county purposes,
30 and purposes of taxing districts coextensive with the county, (~~shall~~)
31 must be determined, calculated and fixed by the county assessors of the
32 respective counties, within the limitations provided by law, upon the
33 assessed valuation of the property of the county, as shown by the
34 completed tax rolls of the county, and the rate percent of all taxes
35 levied for purposes of taxing districts within any county (~~shall~~)
36 must be determined, calculated and fixed by the county assessors of the

1 respective counties, within the limitations provided by law, upon the
2 assessed valuation of the property of the taxing districts
3 respectively.

4 (3) When a county assessor finds that the aggregate rate of tax
5 levy on any property, that is subject to the limitations set forth in
6 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either
7 of these sections, the assessor (~~shall~~) must recompute and establish
8 a consolidated levy in the following manner:

9 ~~((1))~~ (a) The full certified rates of tax levy for state, county,
10 county road district, and city or town purposes (~~shall~~) must be
11 extended on the tax rolls in amounts not exceeding the limitations
12 established by law; however any state levy (~~shall~~) takes precedence
13 over all other levies and (~~shall~~) may not be reduced for any purpose
14 other than that required by RCW 84.55.010. If, as a result of the
15 levies imposed under RCW 36.54.130, 84.34.230, 84.52.069, 84.52.105,
16 the portion of the levy by a metropolitan park district that was
17 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, and
18 the protected portion of the levy under RCW 86.15.160 by flood control
19 zone districts in a county with a population of seven hundred seventy-
20 five thousand or more that are coextensive with a county, the combined
21 rate of regular property tax levies that are subject to the one percent
22 limitation exceeds one percent of the true and fair value of any
23 property, then these levies (~~shall~~) must be reduced as follows:

24 ~~((a))~~ (i) The portion of the levy by a metropolitan park district
25 located in a county with a population of one million five hundred
26 thousand or more that is protected under RCW 84.52.120 must be reduced
27 until the combined rate no longer exceeds one percent of the true and
28 fair value of any property or must be eliminated;

29 (ii) If the combined rate of regular property tax levies that are
30 subject to the one percent limitation still exceeds one percent of the
31 true and fair value of any property, the protected portion of the levy
32 imposed under RCW 86.15.160 by a flood control zone district in a
33 county with a population of seven hundred seventy-five thousand or more
34 that is coextensive with a county must be reduced until the combined
35 rate no longer exceeds one percent of the true and fair value of any
36 property or must be eliminated;

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

1 true and fair value of any property, the levy imposed by a county under
2 RCW 84.52.140 (~~shall~~) must be reduced until the combined rate no
3 longer exceeds one percent of the true and fair value of any property
4 or (~~shall~~) must be eliminated;

5 (~~(b)~~) (iv) 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 fire protection district that is protected under RCW
9 84.52.125 (~~shall~~) must 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;

12 (~~(c)~~) (v) 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, the levy imposed by
15 a county under RCW 84.52.135 must be reduced until the combined rate no
16 longer exceeds one percent of the true and fair value of any property
17 or must be eliminated;

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

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

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

1 true and fair value of any property or (~~shall~~) must be eliminated;
2 and

3 (~~(g)~~) (ix) If the combined rate of regular property tax levies
4 that are subject to the one percent limitation still exceeds one
5 percent of the true and fair value of any property, then the thirty
6 cents per thousand dollars of assessed value of tax levy imposed under
7 RCW 84.52.069 (~~shall~~) must be reduced until the combined rate no
8 longer exceeds one percent of the true and fair value of any property
9 or eliminated.

10 (~~(2)~~) (b) The certified rates of tax levy subject to these
11 limitations by all junior taxing districts imposing taxes on such
12 property (~~shall~~) must be reduced or eliminated as follows to bring
13 the consolidated levy of taxes on such property within the provisions
14 of these limitations:

15 (~~(a)~~) (i) First, the certified property tax levy rates of those
16 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
17 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata basis
18 or eliminated;

19 (~~(b)~~) (ii) Second, if the consolidated tax levy rate still
20 exceeds these limitations, the certified property tax levy rates of
21 flood control zone districts (~~shall~~) must be reduced on a pro rata
22 basis or eliminated;

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

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

36 (~~(e)~~) (v) Fifth, if the consolidated tax levy rate still exceeds
37 these limitations, the certified property tax levy rates authorized to
38 fire protection districts under RCW 52.16.140 and 52.16.160 and

1 regional fire protection service authorities under RCW 52.26.140(1) (b)
2 and (c) (~~shall~~) must be reduced on a pro rata basis or eliminated;
3 and

4 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still exceeds
5 these limitations, the certified property tax levy rates authorized for
6 fire protection districts under RCW 52.16.130, regional fire protection
7 service authorities under RCW 52.26.140(1)(a), library districts,
8 metropolitan park districts created before January 1, 2002, under their
9 first fifty cent per thousand dollars of assessed valuation levy, and
10 public hospital districts under their first fifty cent per thousand
11 dollars of assessed valuation levy, (~~shall~~) must be reduced on a pro
12 rata basis or eliminated.

13 **Sec. 3.** RCW 84.52.120 and 1995 c 99 s 1 are each amended to read
14 as follows:

15 A metropolitan park district with a population of one hundred fifty
16 thousand or more, or any metropolitan park district located in a county
17 with a population of one million five hundred thousand or more, may
18 submit a ballot proposition to voters of the district authorizing the
19 protection of the district's tax levy from prorationing under RCW
20 84.52.010(~~(2)~~) (3)(b) by imposing all or any portion of the
21 district's twenty-five cent per thousand dollars of assessed valuation
22 tax levy outside of the five dollar and ninety cent per thousand dollar
23 of assessed valuation limitation established under RCW 84.52.043(2), if
24 those taxes otherwise would be prorated under RCW 84.52.010(~~(2)(e)~~)
25 (3)(b)(iii), for taxes imposed in any year on or before the first day
26 of January six years after the ballot proposition is approved. A
27 simple majority vote of voters voting on the proposition is required
28 for approval.

29 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
30 collection in 2012 through 2017.

31 NEW SECTION. **Sec. 5.** (1) Section 1 of this act takes effect if
32 chapter . . . (HB 1969), Laws of 2011 is not enacted into law by August
33 1, 2011.

34 (2) Section 2 of this act takes effect if chapter . . . (HB 1969),
35 Laws of 2011 is enacted into law by August 1, 2011.

1 NEW SECTION. **Sec. 6.** This act expires January 1, 2018."

2 Correct the title.

EFFECT: Eliminates flood control district provisions from the bill. Makes metropolitan park districts (MPDs) the first taxing district subject to prorationing. Limits the time period to 6 years in which the MPD levy can be moved into the gap. Includes a contingent provision to ensure that a metropolitan parks district will be prorated first if HB 1969, relating to flood control zone districts, is enacted.

--- END ---