
SENATE BILL 5410

State of Washington

63rd Legislature

2013 Regular Session

By Senator Schlicher

Read first time 01/29/13. Referred to Committee on Governmental Operations.

1 AN ACT Relating to metropolitan park district property tax levies;
2 amending RCW 84.52.010 and 84.52.120; creating a new section; and
3 repealing 2011 1st sp.s. c 28 s 7 (uncodified).

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

5 **Sec. 1.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each amended
6 to read as follows:

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

9 (2) The rate percent of all taxes for state and county purposes,
10 and purposes of taxing districts coextensive with the county, must 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 must 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.

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

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

21 (i) The portion of the levy by a metropolitan park district (~~that~~
22 ~~has a population of less than one hundred fifty thousand and is located~~
23 ~~in a county with a population of one million five hundred thousand or~~
24 ~~more~~) that is protected under RCW 84.52.120(2) must be reduced until
25 the combined rate no longer exceeds one percent of the true and fair
26 value of any property or must be eliminated;

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

35 (iii) If the combined rate of regular property tax levies that are
36 subject to the one percent limitation still exceeds one percent of the
37 true and fair value of any property, the levy imposed by a county under

1 RCW 84.52.140 must be reduced until the combined rate no longer exceeds
2 one percent of the true and fair value of any property or must be
3 eliminated;

4 (iv) 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 portion of the levy by a fire
7 protection district that is protected under RCW 84.52.125 must be
8 reduced until the combined rate no longer exceeds one percent of the
9 true and fair value of any property or must be eliminated;

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

16 (vi) If the combined rate of regular property tax levies that are
17 subject to the one percent limitation still exceeds one percent of the
18 true and fair value of any property, the levy imposed by a ferry
19 district under RCW 36.54.130 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 (vii) If the combined rate of regular property tax levies that are
23 subject to the one percent limitation still exceeds one percent of the
24 true and fair value of any property, the portion of the levy by a
25 metropolitan park district with a population of one hundred fifty
26 thousand or more that is protected under RCW 84.52.120(1) must be
27 reduced until the combined rate no longer exceeds one percent of the
28 true and fair value of any property or must be eliminated;

29 (viii) 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, then the levies imposed under RCW
32 84.34.230, 84.52.105, and any portion of the levy imposed under RCW
33 84.52.069 that is in excess of thirty cents per thousand dollars of
34 assessed value, must be reduced on a pro rata basis until the combined
35 rate no longer exceeds one percent of the true and fair value of any
36 property or must be eliminated; and

37 (ix) 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, then the thirty cents per thousand
2 dollars of assessed value of tax levy imposed under RCW 84.52.069 must
3 be reduced until the combined rate no longer exceeds one percent of the
4 true and fair value of any property or must be eliminated.

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

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

12 (ii) Second, if the consolidated tax levy rate still exceeds these
13 limitations, the certified property tax levy rates of flood control
14 zone districts other than the portion of a levy protected under RCW
15 84.52.815 must be reduced on a pro rata basis or eliminated;

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

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

28 (v) Fifth, if the consolidated tax levy rate still exceeds these
29 limitations, the certified property tax levy rates authorized to fire
30 protection districts under RCW 52.16.140 and 52.16.160 and regional
31 fire protection service authorities under RCW 52.26.140(1) (b) and (c)
32 must be reduced on a pro rata basis or eliminated; and

33 (vi) Sixth, if the consolidated tax levy rate still exceeds these
34 limitations, the certified property tax levy rates authorized for fire
35 protection districts under RCW 52.16.130, regional fire protection
36 service authorities under RCW 52.26.140(1)(a), library districts,
37 metropolitan park districts created before January 1, 2002, under their
38 first fifty cent per thousand dollars of assessed valuation levy, and

1 public hospital districts under their first fifty cent per thousand
2 dollars of assessed valuation levy, must be reduced on a pro rata basis
3 or eliminated.

4 **Sec. 2.** RCW 84.52.120 and 2011 1st sp.s. c 28 s 3 are each amended
5 to read as follows:

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

19 (2) A metropolitan park district not described under subsection (1)
20 of this section may submit a ballot proposition to voters of the
21 district authorizing the protection of the district's tax levy from
22 prorationing under RCW 84.52.010(3)(b) by imposing all or any portion
23 of the district's twenty-five cent per thousand dollars of assessed
24 valuation tax levy outside of the five dollar and ninety cent per
25 thousand dollar of assessed valuation limitation established under RCW
26 84.52.043(2), if those taxes otherwise would be prorated under RCW
27 84.52.010(3)(a)(i), for taxes imposed in any year on or before the
28 first day of January six years after the ballot proposition is
29 approved. A simple majority vote of voters voting on the proposition
30 is required for approval.

31 NEW SECTION. **Sec. 3.** Sections 1 and 2 of this act apply to taxes
32 levied for collection in 2014 and thereafter.

33 NEW SECTION. **Sec. 4.** 2011 1st sp.s c 28 s 7 (uncodified) is

1 hereby repealed.

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