

2SHB 1368 - H AMD 197

By Representative Reykdal

ADOPTED 3/10/2015

1 On page 5, after line 30, insert the following:

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

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

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

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

22 (a) The full certified rates of tax levy for state, county,
23 county road district, and city or town purposes must be extended on
24 the tax rolls in amounts not exceeding the limitations established by
25 law; however any state levy takes precedence over all other levies
26 and may not be reduced for any purpose other than that required by
27 RCW 84.55.010. If, as a result of the levies imposed under RCW
28 36.54.130, 84.34.230, 84.52.069, 84.52.105, the portion of the levy
29 by a metropolitan park district that was protected under RCW
30 84.52.120, 84.52.125, 84.52.135, 84.52.140, and the protected portion
31 of the levy under RCW 86.15.160 by flood control zone districts in a
32 county with a population of seven hundred seventy-five thousand or
33 more that are coextensive with a county, the combined rate of regular

1 property tax levies that are subject to the one percent limitation
2 exceeds one percent of the true and fair value of any property, then
3 these levies must be reduced as follows:

4 (i) The portion of the levy by a metropolitan park district that
5 has a population of less than one hundred fifty thousand and is
6 located in a county with a population of one million five hundred
7 thousand or more that is protected under RCW 84.52.120 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 (ii) If the combined rate of regular property tax levies that are
11 subject to the one percent limitation still exceeds one percent of
12 the true and fair value of any property, the protected portion of the
13 levy imposed under RCW 86.15.160 by a flood control zone district in
14 a county with a population of seven hundred seventy-five thousand or
15 more that is coextensive with a county must be reduced until the
16 combined rate no longer exceeds one percent of the true and fair
17 value of any property or must be eliminated;

18 (iii) If the combined rate of regular property tax levies that
19 are subject to the one percent limitation still exceeds one percent
20 of the true and fair value of any property, the levy imposed by a
21 county under RCW 84.52.140 must be reduced until the combined rate no
22 longer exceeds one percent of the true and fair value of any property
23 or must be eliminated;

24 (iv) If the combined rate of regular property tax levies that are
25 subject to the one percent limitation still exceeds one percent of
26 the true and fair value of any property, the portion of the levy by a
27 fire protection district or regional fire protection service
28 authority that is protected under RCW 84.52.125 must be reduced until
29 the combined rate no longer exceeds one percent of the true and fair
30 value of any property or must be eliminated;

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

37 (vi) If the combined rate of regular property tax levies that are
38 subject to the one percent limitation still exceeds one percent of
39 the true and fair value of any property, the levy imposed by a ferry
40 district under RCW 36.54.130 must be reduced until the combined rate

1 no longer exceeds one percent of the true and fair value of any
2 property or must be eliminated;

3 (vii) If the combined rate of regular property tax levies that
4 are subject to the one percent limitation still exceeds one percent
5 of the true and fair value of any property, the portion of the levy
6 by a metropolitan park district with a population of one hundred
7 fifty thousand or more that is protected under RCW 84.52.120 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 (viii) 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, then the levies imposed
13 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
14 under RCW 84.52.069 that is in excess of thirty cents per thousand
15 dollars of assessed value, must be reduced on a pro rata basis until
16 the combined rate no longer exceeds one percent of the true and fair
17 value of any property or must be eliminated; and

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

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

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

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

38 (iii) Third, if the consolidated tax levy rate still exceeds
39 these limitations, the certified property tax levy rates of all other
40 junior taxing districts, other than fire protection districts,

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

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

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

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

25 **Sec. 6.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to
26 read as follows:

27 (1) Except as is permitted under RCW 84.55.050, all taxes
28 (~~shall~~) 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,
31 (~~shall~~) must be determined, calculated and fixed by the county
32 assessors of the respective counties, within the limitations provided
33 by law, upon the assessed valuation of the property of the county, as
34 shown by the completed tax rolls of the county, and the rate percent
35 of all taxes levied for purposes of taxing districts within any
36 county (~~shall~~) must be determined, calculated and fixed by the
37 county assessors of the respective counties, within the limitations
38 provided by law, upon the assessed valuation of the property of the
39 taxing districts 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
4 either of these sections, the assessor (~~(shall)~~) must recompute and
5 establish a consolidated levy in the following manner:

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

19 (~~(a)~~) (i) The levy imposed by a county under RCW 84.52.140
20 (~~(shall)~~) must be reduced until the combined rate no longer exceeds
21 one percent of the true and fair value of any property or (~~(shall)~~)
22 must be eliminated;

23 (~~(b)~~) (ii) If the combined rate of regular property tax levies
24 that are subject to the one percent limitation still exceeds one
25 percent of the true and fair value of any property, the portion of
26 the levy by a fire protection district or regional fire protection
27 service authority that is protected under RCW 84.52.125 shall be
28 reduced until the combined rate no longer exceeds one percent of the
29 true and fair value of any property or (~~(shall)~~) must be eliminated;

30 (~~(c)~~) (iii) 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
33 by a county under RCW 84.52.135 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 (~~(d)~~) (iv) 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 levy imposed
39 by a ferry district under RCW 36.54.130 must be reduced until the

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

3 ~~((e))~~ (v) 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, the portion of
6 the levy by a metropolitan park district that is protected under RCW
7 84.52.120 ~~((shall))~~ must be reduced until the combined rate no longer
8 exceeds one percent of the true and fair value of any property or
9 ~~((shall))~~ must be eliminated;

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

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

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

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

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

39 ~~((c))~~ (iii) Third, if the consolidated tax levy rate still
40 exceeds these limitations, the certified property tax levy rates of

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

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

13 (~~(e)~~) (v) Fifth, if the consolidated tax levy rate still
14 exceeds these limitations, the certified property tax levy rates
15 authorized to fire protection districts under RCW 52.16.140 and
16 52.16.160 and regional fire protection service authorities under RCW
17 52.26.140(1) (b) and (c) (~~shall~~) must be reduced on a pro rata
18 basis or eliminated; and

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

29 Renumber the remaining sections consecutively and correct any
30 internal references accordingly.

31 On page 8, after line 15, insert the following:

32 "**Sec. 8.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
33 read as follows:

34 A fire protection district or regional fire protection service
35 authority may protect the district's or authority's tax levy from
36 prorationing under RCW 84.52.010(2) by imposing up to a total of
37 twenty-five cents per thousand dollars of assessed value of the tax

1 levies authorized under RCW 52.16.140 and 52.16.160, or 52.26.140(1)
2 (b) and (c) outside of the five dollars and ninety cents per thousand
3 dollars of assessed valuation limitation established under RCW
4 84.52.043(2), if those taxes otherwise would be prorated under RCW
5 84.52.010(2)(e)."

6 Renumber the remaining sections consecutively and correct any
7 internal references accordingly.

8 On page 9, after line 21, insert the following:

9 "NEW SECTION. **Sec. 10.** Section 5 of this act expires January 1,
10 2018.

11 NEW SECTION. **Sec. 11.** Section 6 of this act takes effect
12 January 1, 2018."

13 Renumber the remaining sections consecutively and correct any
14 internal references accordingly.

15 On page 9, after line 27, insert the following:

16 "NEW SECTION. **Sec. 13.** Section 7 of this act expires January 1,
17 2018.

18 NEW SECTION. **Sec. 14.** Section 8 of this act takes effect
19 January 1, 2018."

20 Correct the title.

EFFECT: Clarifies that regional fire protection service
authorities will have the protected portion of their property tax
prorated in a manner similar to fire districts.

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