

# FINAL BILL REPORT

## SSB 5138

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Synopsis as Enacted

**Brief Description:** Concerning metropolitan park districts.

**Sponsors:** Senate Committee on Local Government (originally sponsored by Senators Palumbo, Kuderer, Fain, Billig and Rossi).

**Senate Committee on Local Government**  
**House Committee on Local Government**

**Background:** Regular Property Taxes. Real and personal property is subject to regular property taxes each year. "Regular property tax" means a property tax levied by or for a taxing district subject to certain constitutional and statutory limitations. Junior taxing districts, such as cemetery districts, rural library districts, and park and recreation districts, may also impose a regular property tax. Property taxes for all property listed, assessed, and placed on county tax rolls are collected by the county treasurer.

Special Purpose Districts. Special purpose districts are limited purpose local governments separate from a city, town, or county government, created to provide a limited number of public facilities or services. Statute provides for the creation of numerous different types of districts including: cemetery, diking, drainage improvement, fire protection, flood control zone, metropolitan park, mosquito, park and recreation, port, public utility, solid waste collection, water-sewer, county park and recreation service areas, and transportation benefit areas.

Metropolitan Park Districts. Metropolitan park districts may be created by majority vote on a ballot proposition for the management, control, improvement, maintenance, and acquisition of parks, parkways, boulevards, and recreational facilities.

Generally, metropolitan park districts are governed by five elected park commissioners who serve six-year terms. In a district wholly located within a city or within the unincorporated area of a county, however, the governing body of the city or legislative authority of the county may be designated to serve in an ex officio capacity as the board of metropolitan park commissioners. If the proposed district is located within more than one city, more than one county, or any combination of cities and counties, each city governing body and county legislative authority may be designated to collectively serve ex officio as the board of metropolitan park commissioners through selection of one or more members from each entity to serve as the board.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

The board of park commissioners may levy a general tax on all the property located in a park district each year not to exceed 50 cents per \$1000 of assessed value of the property. In addition, the board of park commissioners may levy a general tax on all property located in a park district each year not to exceed 25 cents per \$1000 of assessed valuation. The two levies are considered a single levy for purposes of the limitation provided for in chapter 84.55 RCW (Limitations Upon Regular Property Taxes).

**Summary:** Allowable Limits on Certain City Metropolitan Park Districts. A city, county, or contiguous group of cities or counties proposing or approving a petition regarding formation of a metropolitan park district may limit the purpose and taxing powers of the proposed district in its resolution.

Specifically, a city, county, or contiguous group of cities or counties may limit the proposed district's purposes to provide the funds necessary to acquire, construct, renovate, expand, operate, maintain, and provide programming for identified public parks or recreational facilities that are otherwise authorized by law for metropolitan park districts. The ballot proposition must identify those public parks or recreational facilities to be funded.

A city, county, or contiguous group of cities or counties may also limit the maximum levy rate to those provided in statute. The ballot proposition must state the maximum regular levy rate. After district formation, changes to the maximum regular levy rate may be made only by a majority vote at a general or special election on a proposition to alter the levy rate. If approved, statutory limitations on regular property taxes would not apply in the first year after the proposition's approval.

Indebtedness Limit. The purpose for which metropolitan park districts may contract indebtedness and issue short-term obligations and general obligation bonds is broadened to include any other purposes authorized for the district. In addition, the maximum allowable term for general obligation bonds is extended from 20 years to the general maximum term set in statute, presently, 40 years.

Board Membership. If the governing body of a city is designated to serve in an ex officio capacity as the board of metropolitan park commissioners and the district's boundaries are coterminous with the city's boundaries, the number of members of the board must be equal to the number of positions on the city governing body.

Property Transfers. The purpose for which a city may transfer land to a metropolitan park district is broadened to include any other purposes authorized for the district.

Treasurers. A county treasurer serving as a district's treasurer may provide a bridge loan or line of credit to a newly formed district until the district has sufficient levy proceeds to pay for its maintenance and operations. A city may act as a district's treasurer if the district's boundaries are coterminous with the boundaries of the city.

**Votes on Final Passage:**

Senate 43 2

House	55	42	(House amended)
Senate	45	4	(Senate concurred)

**Effective:** July 23, 2017