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**SENATE BILL 6484**

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**State of Washington**

**66th Legislature**

**2020 Regular Session**

**By** Senators Frockt, Llias, Hunt, and Saldaña

Read first time 01/17/20. Referred to Committee on Ways & Means.

1 AN ACT Relating to allowing counties to seek voter approval for a  
2 property tax levy to fund community and technical college districts;  
3 amending RCW 84.52.010 and 29A.36.210; and adding a new section to  
4 chapter 84.52 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52  
7 RCW to read as follows:

8 (1)(a) Beginning with taxes levied for collection in calendar  
9 year 2021, the legislative authority of a county may impose an  
10 additional regular property tax levy, not to exceed twenty-five cents  
11 per thousand dollars of the assessed value of property in the county,  
12 for the exclusive purpose of providing funding to the community and  
13 technical college districts located within the boundaries of that  
14 county.

15 (b) Community and technical college districts receiving funds  
16 from a county under this section must use the funds solely for the  
17 purposes of maintaining and operating the community and technical  
18 colleges located within the boundaries of that county.

19 (c) Community and technical college districts receiving funds  
20 from a county under this section may use such funds for operational

1 or capital expenses, but not both, for each election period as  
2 described in subsection (3) of this section.

3 (d) A county with more than one community and technical college  
4 district located within its boundaries may not impose an additional  
5 property tax levy for each community and technical college district  
6 located within its boundaries.

7 (2) The tax proposition may be submitted at a general or special  
8 election.

9 (3) The tax may be imposed each year for six consecutive years  
10 when specifically authorized by a majority of the registered voters  
11 in the county voting on a proposition under this section.

12 (4) Ballot propositions must conform with RCW 29A.36.210.

13 (5) Each community and technical college district located in a  
14 county imposing the property tax authorized under this section must  
15 receive the portion of taxes collected under this section by the  
16 county equal to the assessed value of property within the district as  
17 a percentage of the total assessed value of property within the  
18 county.

19 (6) For purposes of this section "regular property tax levy"  
20 means a levy subject to the limitations provided for in Article VII,  
21 section 2 of the state Constitution or by statute.

22 (7) The limitation in RCW 84.55.010 does not apply to the first  
23 tax levy imposed pursuant to this section following the approval of  
24 the levy by the voters pursuant to subsection (3) of this section.

25 (8) Any revenue generated from the tax levied under this section  
26 is intended to supplement and not supplant state general fund  
27 distributions to community and technical colleges.

28 **Sec. 2.** RCW 84.52.010 and 2017 c 196 s 10 are each amended to  
29 read as follows:

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

32 (2) The rate percent of all taxes for state and county purposes,  
33 and purposes of taxing districts coextensive with the county, must be  
34 determined, calculated and fixed by the county assessors of the  
35 respective counties, within the limitations provided by law, upon the  
36 assessed valuation of the property of the county, as shown by the  
37 completed tax rolls of the county, and the rate percent of all taxes  
38 levied for purposes of taxing districts within any county must be  
39 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  
7 either of these sections, the assessor must recompute and establish a  
8 consolidated levy in the following manner:

9 (a) The full certified rates of tax levy for state, county,  
10 county road district, regional transit authority, and city or town  
11 purposes must be extended on the tax rolls in amounts not exceeding  
12 the limitations established by law; however any state levy takes  
13 precedence over all other levies and may not be reduced for any  
14 purpose other than that required by RCW 84.55.010. If, as a result of  
15 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
16 84.52.105, the portion of the levy by a metropolitan park district  
17 that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and  
18 84.52.140, and the portion of the levy by a flood control zone  
19 district that was protected under RCW 84.52.816, the combined rate of  
20 regular property tax levies that are subject to the one percent  
21 limitation exceeds one percent of the true and fair value of any  
22 property, then these levies must be reduced as follows:

23 (i) The portion of the levy by a flood control zone district that  
24 was protected under RCW 84.52.816 must be reduced until the combined  
25 rate no longer exceeds one percent of the true and fair value of any  
26 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  
29 the true and fair value of any property, the levy imposed by a county  
30 under RCW 84.52.140 must be reduced until the combined rate no longer  
31 exceeds one percent of the true and fair value of any property or  
32 must be eliminated;

33 (iii) If the combined rate of regular property tax levies that  
34 are subject to the one percent limitation still exceeds one percent  
35 of the true and fair value of any property, the portion of the levy  
36 by a fire protection district or regional fire protection service  
37 authority that is protected under RCW 84.52.125 must be reduced until  
38 the combined rate no longer exceeds one percent of the true and fair  
39 value of any property or must be eliminated;

1 (iv) If the combined rate of regular property tax levies that are  
2 subject to the one percent limitation still exceeds one percent of  
3 the true and fair value of any property, the levy imposed by a county  
4 under RCW 84.52.135 must be reduced until the combined rate no longer  
5 exceeds one percent of the true and fair value of any property or  
6 must be eliminated;

7 (v) If the combined rate of regular property tax levies that are  
8 subject to the one percent limitation still exceeds one percent of  
9 the true and fair value of any property, the levy imposed by a ferry  
10 district under RCW 36.54.130 must be reduced until the combined rate  
11 no longer exceeds one percent of the true and fair value of any  
12 property or must be eliminated;

13 (vi) If the combined rate of regular property tax levies that are  
14 subject to the one percent limitation still exceeds one percent of  
15 the true and fair value of any property, the portion of the levy by a  
16 metropolitan park district that is protected under RCW 84.52.120 must  
17 be reduced until the combined rate no longer exceeds one percent of  
18 the true and fair value of any property or must be eliminated;

19 (vii) If the combined rate of regular property tax levies that  
20 are subject to the one percent limitation still exceeds one percent  
21 of the true and fair value of any property, then the levies imposed  
22 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
23 under RCW 84.52.069 that is in excess of thirty cents per thousand  
24 dollars of assessed value, must be reduced on a pro rata basis until  
25 the combined rate no longer exceeds one percent of the true and fair  
26 value of any property or must be eliminated; and

27 (viii) If the combined rate of regular property tax levies that  
28 are subject to the one percent limitation still exceeds one percent  
29 of the true and fair value of any property, then the thirty cents per  
30 thousand dollars of assessed value of tax levy imposed under RCW  
31 84.52.069 must be reduced until the combined rate no longer exceeds  
32 one percent of the true and fair value of any property or eliminated.

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

37 (i) First, the certified property tax levy authorized under  
38 section 1 of this act must be reduced on a pro rata basis or  
39 eliminated;

1        (ii) Second, the certified property tax levy authorized under RCW  
2 84.52.821 must be reduced on a pro rata basis or eliminated;

3        (~~(ii) Second~~) (iii) Third, if the consolidated tax levy rate  
4 still exceeds these limitations, the certified property tax levy  
5 rates of those junior taxing districts authorized under RCW  
6 36.68.525, 36.69.145, 35.95A.100, and 67.38.130 must be reduced on a  
7 pro rata basis or eliminated;

8        (~~(iii) Third~~) (iv) Fourth, if the consolidated tax levy rate  
9 still exceeds these limitations, the certified property tax levy  
10 rates of flood control zone districts other than the portion of a  
11 levy protected under RCW 84.52.816 must be reduced on a pro rata  
12 basis or eliminated;

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

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

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

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

1 assessed valuation levy, must be reduced on a pro rata basis or  
2 eliminated.

3 **Sec. 3.** RCW 29A.36.210 and 2010 c 106 s 301 are each amended to  
4 read as follows:

5 (1) The ballot proposition authorizing a taxing district to  
6 impose the regular property tax levies authorized in RCW 36.68.525,  
7 36.69.145, 67.38.130, 84.52.069, section 1 of this act, or 84.52.135  
8 must contain in substance the following:

9 "Will the . . . . . (insert the name of the taxing district) be  
10 authorized to impose regular property tax levies of . . . . .  
11 (insert the maximum rate) or less per thousand dollars of assessed  
12 valuation for each of . . . . . (insert the maximum number of years  
13 allowable) consecutive years?

14 Yes . . . . .

15 No . . . . .

16 Each voter may indicate either "Yes" or "No" on his or her ballot  
17 in accordance with the procedures established under this title.

18 (2) The ballot proposition authorizing a taxing district to  
19 impose a permanent regular tax levy under RCW 84.52.069 must contain  
20 in substance the following:

21 "Will the . . . . . (insert the name of the taxing district) be  
22 authorized to impose a PERMANENT regular property levy of . . . . .  
23 (insert the maximum rate) or less per thousand dollars of assessed  
24 valuation?

25 Yes . . . . .

26 No . . . . .

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