

HB 1034 - S COMM AMD
By Committee on Ways & Means

NOT CONSIDERED 04/26/2021

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

3 "Sec. 1. RCW 36.69.145 and 2010 c 106 s 303 are each amended to
4 read as follows:

5 (1) A park and recreation district may impose regular property
6 tax levies in an amount equal to ~~((sixty))~~ 60 cents or less per
7 ~~((thousand dollars))~~ \$1,000 of assessed value of property in the
8 district in each year for six consecutive years when specifically
9 authorized so to do by a majority of at least three-fifths of the
10 voters thereof approving a proposition authorizing the levies
11 submitted at a special election or at the regular election of the
12 district, at which election the number of voters voting "yes" on the
13 proposition must constitute three-fifths of a number equal to
14 ~~((forty))~~ 40 per centum of the number of voters voting in such
15 district at the last preceding general election when the number of
16 voters voting on the proposition does not exceed ~~((forty))~~ 40 per
17 centum of the number of voters voting in such taxing district in the
18 last preceding general election; or by a majority of at least three-
19 fifths of the voters thereof voting on the proposition if the number
20 of voters voting on the proposition exceeds ~~((forty))~~ 40 per centum
21 of the number of voters voting in such taxing district in the last
22 preceding general election. A proposition authorizing the tax levies
23 may not be submitted by a park and recreation district more than
24 twice in any ~~((twelve))~~ 12-month period. Ballot propositions must
25 conform with RCW 29A.36.210. ~~((In the event a park and recreation
26 district is levying property taxes, which in combination with
27 property taxes levied by other taxing districts subject to the one
28 percent limitation provided for in Article 7, section 2, of our state
29 Constitution result in taxes in excess of the limitation provided for
30 in RCW 84.52.043(2), the park and recreation district property tax
31 levy must be reduced or eliminated as provided in RCW 84.52.010.))~~

1 (2) The limitation in RCW 84.55.010 does not apply to the first
2 levy imposed under this section following the approval of the levies
3 by the voters under subsection (1) of this section.

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

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

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

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

24 (a) The full certified rates of tax levy for state, county,
25 county road district, regional transit authority, and city or town
26 purposes must be extended on the tax rolls in amounts not exceeding
27 the limitations established by law; however, any state levy takes
28 precedence over all other levies and may not be reduced for any
29 purpose other than that required by RCW 84.55.010. If, as a result of
30 the levies imposed under RCW 36.54.130, 36.69.145 by a park and
31 recreation district described under (a)(vii) of this subsection (3),
32 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a
33 metropolitan park district that was protected under RCW 84.52.120,
34 84.52.125, 84.52.135, and 84.52.140, and the portion of the levy by a
35 flood control zone district that was protected under RCW 84.52.816,
36 the combined rate of regular property tax levies that are subject to
37 the one percent limitation exceeds one percent of the true and fair
38 value of any property, then these levies must be reduced as follows:

1 (i) The portion of the levy by a flood control zone district that
2 was protected under RCW 84.52.816 must be reduced until the combined
3 rate no longer exceeds one percent of the true and fair value of any
4 property or must be eliminated;

5 (ii) If the combined rate of regular property tax levies that are
6 subject to the one percent limitation still exceeds one percent of
7 the true and fair value of any property, the levy imposed by a county
8 under RCW 84.52.140 must be reduced until the combined rate no longer
9 exceeds one percent of the true and fair value of any property or
10 must be eliminated;

11 (iii) If the combined rate of regular property tax levies that
12 are subject to the one percent limitation still exceeds one percent
13 of the true and fair value of any property, the portion of the levy
14 by a fire protection district or regional fire protection service
15 authority that is protected under RCW 84.52.125 must be reduced until
16 the combined rate no longer exceeds one percent of the true and fair
17 value of any property or must be eliminated;

18 (iv) 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, the levy imposed by a county
21 under RCW 84.52.135 must be reduced until the combined rate no longer
22 exceeds one percent of the true and fair value of any property or
23 must be eliminated;

24 (v) 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 levy imposed by a ferry
27 district under RCW 36.54.130 must be reduced until the combined rate
28 no longer exceeds one percent of the true and fair value of any
29 property or must be eliminated;

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

36 (vii) If the combined rate of regular property tax levies that
37 are subject to the one percent limitation still exceeds one percent
38 of the true and fair value of any property, then the levies imposed
39 under RCW 36.69.145 must be reduced until the combined rate no longer
40 exceeds one percent of the true and fair value of any property or

1 must be eliminated. This subsection (3)(a)(vii) only applies to a
2 park and recreation district located on an island and within a county
3 with a population exceeding 2,000,000;

4 (viii) If the combined rate of regular property tax levies that
5 are subject to the one percent limitation still exceeds one percent
6 of the true and fair value of any property, then the levies imposed
7 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
8 under RCW 84.52.069 that is in excess of (~~(thirty)~~) 30 cents per
9 (~~(thousand dollars)~~) \$1,000 of assessed value, must be reduced on a
10 pro rata basis until the combined rate no longer exceeds one percent
11 of the true and fair value of any property or must be eliminated; and

12 (~~(viii)~~) (ix) If the combined rate of regular property tax
13 levies that are subject to the one percent limitation still exceeds
14 one percent of the true and fair value of any property, then the
15 (~~(thirty)~~) 30 cents per (~~(thousand dollars)~~) \$1,000 of assessed value
16 of tax levy imposed under RCW 84.52.069 must be reduced until the
17 combined rate no longer exceeds one percent of the true and fair
18 value of any property or eliminated.

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

23 (i) First, the certified property tax levy authorized under RCW
24 84.52.821 must be reduced on a pro rata basis or eliminated;

25 (ii) Second, if the consolidated tax levy rate still exceeds
26 these limitations, the certified property tax levy rates of those
27 junior taxing districts authorized under RCW 36.68.525,
28 (~~(36.69.145)~~) 35.95A.100, and 67.38.130 must be reduced on a pro
29 rata basis or eliminated;

30 (iii) Third, if the consolidated tax levy rate still exceeds
31 these limitations, the certified property tax levy rates of flood
32 control zone districts other than the portion of a levy protected
33 under RCW 84.52.816 must be reduced on a pro rata basis or
34 eliminated;

35 (iv) Fourth, if the consolidated tax levy rate still exceeds
36 these limitations, the certified property tax levy rates of all other
37 junior taxing districts, other than fire protection districts,
38 regional fire protection service authorities, library districts, the
39 first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~) \$1,000 of assessed
40 valuation levies for metropolitan park districts, and the first

1 ((fifty)) 50 cent per ((thousand—dollars)) \$1,000 of assessed
2 valuation levies for public hospital districts, must be reduced on a
3 pro rata basis or eliminated;

4 (v) Fifth, if the consolidated tax levy rate still exceeds these
5 limitations, the first ((fifty)) 50 cent per ((thousand—dollars))
6 \$1,000 of assessed valuation levies for metropolitan park districts
7 created on or after January 1, 2002, must be reduced on a pro rata
8 basis or eliminated;

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

14 (vii) Seventh, if the consolidated tax levy rate still exceeds
15 these limitations, the certified property tax levy rates authorized
16 for fire protection districts under RCW 52.16.130, regional fire
17 protection service authorities under RCW 52.26.140(1)(a), library
18 districts, metropolitan park districts created before January 1,
19 2002, under their first ((fifty)) 50 cent per ((thousand—dollars))
20 \$1,000 of assessed valuation levy, and public hospital districts
21 under their first ((fifty)) 50 cent per ((thousand—dollars)) \$1,000
22 of assessed valuation levy, must be reduced on a pro rata basis or
23 eliminated.

24 **Sec. 3.** RCW 84.52.043 and 2020 c 253 s 3 are each amended to
25 read as follows:

26 Within and subject to the limitations imposed by RCW 84.52.050 as
27 amended, the regular ad valorem tax levies upon real and personal
28 property by the taxing districts hereafter named are as follows:

29 (1) Levies of the senior taxing districts are as follows: (a) The
30 levies by the state may not exceed the applicable aggregate rate
31 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
32 equalized value in accordance with the indicated ratio fixed by the
33 state department of revenue to be used exclusively for the support of
34 the common schools; (b) the levy by any county may not exceed one
35 dollar and ((eighty)) 80 cents per ((thousand—dollars)) \$1,000 of
36 assessed value; (c) the levy by any road district may not exceed two
37 dollars and ((twenty-five)) 25 cents per ((thousand—dollars)) \$1,000
38 of assessed value; and (d) the levy by any city or town may not
39 exceed three dollars and ((thirty-seven and one-half)) 37.5 cents per

1 ((~~thousand dollars~~)) \$1,000 of assessed value. However, any county is
2 hereby authorized to increase its levy from one dollar and ((~~eighty~~))
3 80 cents to a rate not to exceed two dollars and ((~~forty-seven and~~
4 ~~one-half~~)) 47.5 cents per ((~~thousand dollars~~)) \$1,000 of assessed
5 value for general county purposes if the total levies for both the
6 county and any road district within the county do not exceed four
7 dollars and five cents per ((~~thousand dollars~~)) \$1,000 of assessed
8 value, and no other taxing district has its levy reduced as a result
9 of the increased county levy.

10 (2) The aggregate levies of junior taxing districts and senior
11 taxing districts, other than the state, may not exceed five dollars
12 and ((~~ninety~~)) 90 cents per ((~~thousand dollars~~)) \$1,000 of assessed
13 valuation. The term "junior taxing districts" includes all taxing
14 districts other than the state, counties, road districts, cities,
15 towns, port districts, and public utility districts. The limitations
16 provided in this subsection do not apply to: (a) Levies at the rates
17 provided by existing law by or for any port or public utility
18 district; (b) excess property tax levies authorized in Article VII,
19 section 2 of the state Constitution; (c) levies for acquiring
20 conservation futures as authorized under RCW 84.34.230; (d) levies
21 for emergency medical care or emergency medical services imposed
22 under RCW 84.52.069; (e) levies to finance affordable housing imposed
23 under RCW 84.52.105; (f) the portions of levies by metropolitan park
24 districts that are protected under RCW 84.52.120; (g) levies imposed
25 by ferry districts under RCW 36.54.130; (h) levies for criminal
26 justice purposes under RCW 84.52.135; (i) the portions of levies by
27 fire protection districts and regional fire protection service
28 authorities that are protected under RCW 84.52.125; (j) levies by
29 counties for transit-related purposes under RCW 84.52.140; (k) the
30 portion of the levy by flood control zone districts that are
31 protected under RCW 84.52.816; ((~~and~~)) (l) levies imposed by a
32 regional transit authority under RCW 81.104.175; and (m) levies
33 imposed by park and recreation districts under RCW 36.69.145.

34 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
35 collection in calendar years 2022 through 2026.

36 NEW SECTION. **Sec. 5.** This act expires January 1, 2027."

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1 On page 1, line 1 of the title, after "levies;" strike the
2 remainder of the title and insert "amending RCW 36.69.145, 84.52.010,
3 and 84.52.043; creating a new section; and providing an expiration
4 date."

EFFECT: Limits the bill to a park and recreation district located on an island within the boundaries of a county having a population greater than 2,000,000. Expires the bill after five years.

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