

---

HOUSE BILL 1292

---

State of Washington

62nd Legislature

2011 Regular Session

By Representative Moeller

Read first time 01/18/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to public health funding; amending RCW 29A.36.210,  
2 84.52.043, and 84.52.010; adding a new section to chapter 84.52 RCW;  
3 and creating a new section.

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

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

7 (1) A county may impose an additional regular property tax in an  
8 amount not to exceed fifty cents per thousand dollars of assessed value  
9 in the county.

10 (2) Any tax imposed under this section must be used for public  
11 health purposes and must be deposited in the public health pooling fund  
12 established under RCW 70.12.030.

13 (3) A county may refer the question on imposing the tax for public  
14 health to a public vote.

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

16 (5) The limitations in RCW 84.52.043 do not apply to the tax  
17 authorized in this section.

18 (6) The limitation in RCW 84.55.010 does not apply to the first tax  
19 levy imposed under this section.



1 dollar and eighty cents per thousand dollars of assessed value; (c) the  
2 levy by any road district shall not exceed two dollars and twenty-five  
3 cents per thousand dollars of assessed value; and (d) the levy by any  
4 city or town shall not exceed three dollars and thirty-seven and one-  
5 half cents per thousand dollars of assessed value. However any county  
6 is hereby authorized to increase its levy from one dollar and eighty  
7 cents to a rate not to exceed two dollars and forty-seven and one-half  
8 cents per thousand dollars of assessed value for general county  
9 purposes if the total levies for both the county and any road district  
10 within the county do not exceed four dollars and five cents per  
11 thousand dollars of assessed value, and no other taxing district has  
12 its levy reduced as a result of the increased county levy.

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

33 **Sec. 4.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read  
34 as follows:

35 (1) Except as is permitted under RCW 84.55.050, all taxes shall be  
36 levied or voted in specific amounts.

1       (2) The rate percent of all taxes for state and county purposes,  
2 and purposes of taxing districts coextensive with the county, shall be  
3 determined, calculated and fixed by the county assessors of the  
4 respective counties, within the limitations provided by law, upon the  
5 assessed valuation of the property of the county, as shown by the  
6 completed tax rolls of the county, and the rate percent of all taxes  
7 levied for purposes of taxing districts within any county shall 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 taxing districts  
11 respectively.

12       (3) When a county assessor finds that the aggregate rate of tax  
13 levy on any property, that is subject to the limitations set forth in  
14 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either  
15 of these sections, the assessor (~~shall~~) must recompute and establish  
16 a consolidated levy in the following manner:

17       (~~(1)~~) (a) The full certified rates of tax levy for state, county,  
18 county road district, and city or town purposes (~~shall~~) must be  
19 extended on the tax rolls in amounts not exceeding the limitations  
20 established by law; however any state levy (~~shall~~) takes precedence  
21 over all other levies and (~~shall~~) may not be reduced for any purpose  
22 other than that required by RCW 84.55.010. If, as a result of the  
23 levies imposed under RCW 36.54.130, 84.34.230, 84.52.069, 84.52.105,  
24 the portion of the levy by a metropolitan park district that was  
25 protected under RCW 84.52.120, 84.52.125, 84.52.135, (~~and~~) 84.52.140,  
26 and section 1 of this act, the combined rate of regular property tax  
27 levies that are subject to the one percent limitation exceeds one  
28 percent of the true and fair value of any property, then these levies  
29 (~~shall~~) must be reduced as follows:

30       (~~(a)~~) (i) The levy imposed by a county under section 1 of this  
31 act must be reduced until the combined rate no longer exceeds one  
32 percent of true and fair value of any property or eliminated;

33       (ii) If the combined rate of regular property tax levies that are  
34 subject to the one percent limitation still exceeds one percent of true  
35 and fair value of any property, the levy imposed by a county under RCW  
36 84.52.140 (~~shall~~) must be reduced until the combined rate no longer  
37 exceeds one percent of the true and fair value of any property or  
38 (~~shall be~~) eliminated;

1        (~~(b)~~) (iii) If the combined rate of regular property tax levies  
2 that are subject to the one percent limitation still exceeds one  
3 percent of the true and fair value of any property, the portion of the  
4 levy by a fire protection district that is protected under RCW  
5 84.52.125 (~~shall~~) must be reduced until the combined rate no longer  
6 exceeds one percent of the true and fair value of any property or  
7 (~~shall be~~) eliminated;

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

14       (~~(d)~~) (v) If the combined rate of regular property tax levies  
15 that are subject to the one percent limitation still exceeds one  
16 percent of the true and fair value of any property, the levy imposed by  
17 a ferry district under RCW 36.54.130 must be reduced until the combined  
18 rate no longer exceeds one percent of the true and fair value of any  
19 property or (~~must be~~) eliminated;

20       (~~(e)~~) (vi) If the combined rate of regular property tax levies  
21 that are subject to the one percent limitation still exceeds one  
22 percent of the true and fair value of any property, the portion of the  
23 levy by a metropolitan park district that is protected under RCW  
24 84.52.120 (~~shall~~) must be reduced until the combined rate no longer  
25 exceeds one percent of the true and fair value of any property or  
26 (~~shall be~~) eliminated;

27       (~~(f)~~) (vii) If the combined rate of regular property tax levies  
28 that are subject to the one percent limitation still exceeds one  
29 percent of the true and fair value of any property, then the levies  
30 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
31 imposed under RCW 84.52.069 that is in excess of thirty cents per  
32 thousand dollars of assessed value, (~~shall~~) must be reduced on a pro  
33 rata basis until the combined rate no longer exceeds one percent of the  
34 true and fair value of any property or (~~shall be~~) eliminated; and

35       (~~(g)~~) (viii) If the combined rate of regular property tax levies  
36 that are subject to the one percent limitation still exceeds one  
37 percent of the true and fair value of any property, then the thirty  
38 cents per thousand dollars of assessed value of tax levy imposed under

1 RCW 84.52.069 (~~shall~~) must be reduced until the combined rate no  
2 longer exceeds one percent of the true and fair value of any property  
3 or eliminated.

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

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

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

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

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

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

36 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still exceeds  
37 these limitations, the certified property tax levy rates authorized for  
38 fire protection districts under RCW 52.16.130, regional fire protection

1 service authorities under RCW 52.26.140(1)(a), library districts,  
2 metropolitan park districts created before January 1, 2002, under their  
3 first fifty cent per thousand dollars of assessed valuation levy, and  
4 public hospital districts under their first fifty cent per thousand  
5 dollars of assessed valuation levy, (~~shall~~) must be reduced on a pro  
6 rata basis or eliminated.

7 NEW SECTION. **Sec. 5.** This act applies to taxes levied for  
8 collection in 2012 and thereafter.

--- END ---