
SENATE BILL 5638

State of Washington 62nd Legislature 2011 Regular Session

By Senators Keiser, Fain, Prentice, and Shin

Read first time 02/02/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to the exemption of flood control zone districts
2 that are coextensive with a county from certain limitations upon
3 regular property tax levies; amending RCW 84.52.010 and 84.52.043; and
4 creating a new section.

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

6 **Sec. 1.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read
7 as follows:

8 (1) Except as is permitted under RCW 84.55.050, all taxes (~~shall~~)
9 must be levied or voted in specific amounts.

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

1 assessed valuation of the property of the taxing districts
2 respectively.

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

8 (~~(1)~~) (a) The full certified rates of tax levy for state, county,
9 county road district, and city or town purposes (~~(shall)~~) must be
10 extended on the tax rolls in amounts not exceeding the limitations
11 established by law; however any state levy (~~(shall)~~) takes precedence
12 over all other levies and (~~(shall)~~) may not be reduced for any purpose
13 other than that required by RCW 84.55.010. If, as a result of the
14 levies imposed under RCW 36.54.130, 84.34.230, 84.52.069, 84.52.105,
15 the portion of the levy by a metropolitan park district that was
16 protected under RCW 84.52.120, 84.52.125, 84.52.135, (~~(and)~~) 84.52.140,
17 and 86.15.160 by flood control zone districts that are coextensive with
18 a county, the combined rate of regular property tax levies that are
19 subject to the one percent limitation exceeds one percent of the true
20 and fair value of any property, then these levies (~~(shall)~~) must be
21 reduced as follows:

22 (~~(a)~~) (i) The levy imposed under RCW 86.15.160 by a flood control
23 zone district that is coextensive with a county must be reduced until
24 the combined rate no longer exceeds one percent of the true and fair
25 value of any property or must be eliminated;

26 (ii) If the combined rate of regular property tax levies that are
27 subject to the one percent limitation still exceeds one percent of the
28 true and fair value of any property, the levy imposed by a county under
29 RCW 84.52.140 (~~(shall)~~) must be reduced until the combined rate no
30 longer exceeds one percent of the true and fair value of any property
31 or (~~(shall)~~) must be eliminated;

32 (~~(b)~~) (iii) If the combined rate of regular property tax levies
33 that are subject to the one percent limitation still exceeds one
34 percent of the true and fair value of any property, the portion of the
35 levy by a fire protection district that is protected under RCW
36 84.52.125 (~~(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)~~) must be eliminated;

1 ~~((+e))~~ (iv) 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 levy imposed by
4 a county under RCW 84.52.135 must be reduced until the combined rate no
5 longer exceeds one percent of the true and fair value of any property
6 or must be eliminated;

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

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

20 ~~((+f))~~ (vii) 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, then the levies
23 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
24 imposed under RCW 84.52.069 that is in excess of thirty cents per
25 thousand dollars of assessed value, ~~((shall))~~ must be reduced on a pro
26 rata basis until the combined rate no longer exceeds one percent of the
27 true and fair value of any property or ~~((shall))~~ must be eliminated;
28 and

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

36 ~~((+2))~~ (b) The certified rates of tax levy subject to these
37 limitations by all junior taxing districts imposing taxes on such

1 property (~~shall~~) must be reduced or eliminated as follows to bring
2 the consolidated levy of taxes on such property within the provisions
3 of these limitations:

4 (~~(a)~~) (i) First, the certified property tax levy rates of those
5 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
6 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata basis
7 or eliminated;

8 (~~(b)~~) (ii) Second, if the consolidated tax levy rate still
9 exceeds these limitations, the certified property tax levy rates of
10 flood control zone districts (~~shall~~) that are not coextensive with a
11 county must be reduced on a pro rata basis or eliminated;

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

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

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

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

1 dollars of assessed valuation levy, (~~shall~~) must be reduced on a pro
2 rata basis or eliminated.

3 **Sec. 2.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to read
4 as follows:

5 Within and subject to the limitations imposed by RCW 84.52.050 as
6 amended, the regular ad valorem tax levies upon real and personal
7 property by the taxing districts hereafter named (~~shall-be~~) are as
8 follows:

9 (1) Levies of the senior taxing districts (~~shall-be~~) are as
10 follows: (a) The levy by the state (~~shall~~) may not exceed three
11 dollars and sixty cents per thousand dollars of assessed value adjusted
12 to the state equalized value in accordance with the indicated ratio
13 fixed by the state department of revenue to be used exclusively for the
14 support of the common schools; (b) the levy by any county (~~shall~~) may
15 not exceed one dollar and eighty cents per thousand dollars of assessed
16 value; (c) the levy by any road district (~~shall~~) may not exceed two
17 dollars and twenty-five cents per thousand dollars of assessed value;
18 and (d) the levy by any city or town (~~shall~~) may not exceed three
19 dollars and thirty-seven and one-half cents per thousand dollars of
20 assessed value. However any county is hereby authorized to increase
21 its levy from one dollar and eighty cents to a rate not to exceed two
22 dollars and forty-seven and one-half cents per thousand dollars of
23 assessed value for general county purposes if the total levies for both
24 the county and any road district within the county do not exceed four
25 dollars and five cents per thousand dollars of assessed value, and no
26 other taxing district has its levy reduced as a result of the increased
27 county levy.

28 (2) The aggregate levies of junior taxing districts and senior
29 taxing districts, other than the state, (~~shall~~) may not exceed five
30 dollars and ninety cents per thousand dollars of assessed valuation.
31 The term "junior taxing districts" includes all taxing districts other
32 than the state, counties, road districts, cities, towns, port
33 districts, and public utility districts. The limitations provided in
34 this subsection shall not apply to: (a) Levies at the rates provided
35 by existing law by or for any port or public utility district; (b)
36 excess property tax levies authorized in Article VII, section 2 of the
37 state Constitution; (c) levies for acquiring conservation futures as

1 authorized under RCW 84.34.230; (d) levies for emergency medical care
2 or emergency medical services imposed under RCW 84.52.069; (e) levies
3 to finance affordable housing for very low-income housing imposed under
4 RCW 84.52.105; (f) the portions of levies by metropolitan park
5 districts that are protected under RCW 84.52.120; (g) levies imposed by
6 ferry districts under RCW 36.54.130; (h) levies for criminal justice
7 purposes under RCW 84.52.135; (i) the portions of levies by fire
8 protection districts that are protected under RCW 84.52.125; (~~and~~)
9 (j) levies by counties for transit-related purposes under RCW
10 84.52.140; and (k) levies imposed under RCW 86.15.160 by flood control
11 zone districts that are coextensive with a county.

12 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
13 collection in 2012 and thereafter.

--- END ---