ENGROSSED SECOND SUBSTITUTE HOUSE BILL 1960

State of Washington 63rd Legislature 2014 Regular Session

By House Finance (originally sponsored by Representative Seaquist) READ FIRST TIME 01/20/14.

- AN ACT Relating to establishing benefit assessment charges for metropolitan park districts; and adding a new chapter to Title 84 RCW.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- NEW SECTION. Sec. 1. (1) The governing board of a metropolitan 4 5 park district may by resolution, as authorized and approved by the voters, for district purposes authorized by law, fix and impose a 6 7 benefit charge on real property that is located within the district on 8 the date specified and which have received or will receive the benefits 9 provided by the district, to be paid by the owners of the properties. 10 The aggregate amount of these benefit charges in any one year may not exceed an amount equal to the maximum amount that could be collected 11 under RCW 35.61.210, not subject to the limitations in RCW 84.52.043 or 12 13 84.52.050, in any one year. It is the duty of the county legislative authority or authorities of the county or counties in which the 14 15 metropolitan park district is located to make any necessary adjustments 16 on at least an annual basis to assure compliance with this limitation 17 and to immediately notify the governing board of a district of any changes thereof. 18

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- (2) A benefit charge imposed must be reasonably proportioned to the measurable benefits to property resulting from the proximity of parks, parkways, boulevards, and recreational facilities maintained by the district. Any method that reasonably apportions the benefit charges to the actual benefits resulting from the degree of benefit, which may include but is not limited to the distance from regularly maintained parks, parkways, boulevards, and recreational facilities, may be specified in the resolution and is subject to contest on the grounds of unreasonable or capricious action or action in excess of the measurable benefits to the property resulting from the district. The governing board of a district may determine that certain properties or types or classes of properties are not receiving measurable benefits based on criteria they establish by resolution.
 - (3) For administrative purposes, the benefit charge imposed on any individual property may be compiled into a single charge, provided that the district, upon request of the property owner, provide an itemized list of charges for each measurable benefit included in the charge.
- NEW SECTION. Sec. 2. All property not assessed and subjected to ad valorem taxation under this title is exempt from the benefit charge imposed under this chapter.
 - <u>NEW SECTION.</u> **Sec. 3.** (1) The resolution establishing benefit charges as specified in section 1 of this act must specify, by legal geographical areas or other specific designations, the charge to apply to each property by location, type, or other designation, or other information that is necessary to the proper computation of the benefit charge to be charged to each property owner subject to the resolution.
 - (2) The county assessor of each county in which the metropolitan park district is located must determine and identify the property that is subject to a benefit charge in each district and must furnish and deliver to the county treasurer of that county a listing of the properties with information describing the location, legal description, and address of the person to whom the statement of benefit charges is to be mailed, the name of the owner, and the value of the property, together with the benefit charge to apply to each.

NEW_SECTION. Sec. 4. Each metropolitan park district must contract, prior to the imposition of a benefit charge, for the administration and collection of the benefit charge by each county treasurer, who must deduct a percentage, as provided by contract to reimburse the county for expenses incurred by the county assessor and county treasurer in the administration of the resolution and this chapter. The county treasurer must make distributions each year, as the charges are collected, in the amount of the benefit charges imposed on behalf of each district, less the deduction provided for in the contract.

NEW SECTION. Sec. 5. (1) Notwithstanding any other provision in this chapter to the contrary, any benefit charge authorized by this chapter is not effective unless a proposition to impose the benefit charge is approved by a majority of the voters of the metropolitan park district voting at a general election or at a special election called by the district for that purpose, held within the district. An election held under this section must be held not more than twelve months prior to the date on which the first charge is to be assessed. A benefit charge approved at an election expires in six years or fewer as authorized by the voters, unless subsequently reapproved by the voters.

(2) The ballot must be submitted so as to enable the voters favoring the authorization of a metropolitan park district benefit charge to vote "Yes" and those opposed to vote "No." The ballot question is as follows:

"Shall the metropolitan park district be authorized to impose benefit charges each year for . . . (insert number of years not to exceed six) years, not to exceed an amount equal to the maximum amount that could be collected under RCW 35.61.210, and be prohibited from imposing an additional property tax under RCW 84.52.120.

32	Yes	🗆
33	No	

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1 (3) Districts renewing the benefit charge may elect to use the
2 following alternative ballot:
3 "Shall the metropolitan park district be authorized to continue
4 voter-authorizedbenefitchargeseachyearfor...(insertnumberofyears

voter-authorizedbenefitchargeseachyearfor. . . . (insertnumberofyearsno to exceed an amount equal to the maximum amount that could be collected under RCW 35.61.210?

7	Yes	
8	No	

NEW SECTION. Sec. 6. (1) Not fewer than ten days nor more than six months before the election at which the proposition to impose the benefit charge is submitted as provided in this chapter, the governing board of the metropolitan park district must hold a public hearing specifically setting forth its proposal to impose benefit charges for the support of its legally authorized activities that will maintain or improve the access to parks, parkways, boulevards, and recreational facilities. A report of the public hearing must be filed with the county treasurer of each county in which the property is located and be available for public inspection.

- (2) Prior to November 15th of each year the governing board of the district must hold a public hearing to review and establish the metropolitan park district benefit charges for the subsequent year.
- (3) All resolutions imposing or changing the benefit charges must be filed with the county treasurer or treasurers of each county in which the property is located, together with the record of each public hearing, before November 30th immediately preceding the year in which the benefit charges are to be collected on behalf of the district.
- (4) After the benefit charges have been established, the owners of the property subject to the charge must be notified of the amount of the charge.
- NEW SECTION. Sec. 7. After notice has been given to the property owners of the amount of the benefit charge, the governing board of a metropolitan park district imposing a benefit charge under this chapter must form a review board for at least a two-week period and must, upon complaint in writing of an aggrieved party owning property in the

- 1 district, reduce the charge of a person who, in their opinion, has been
- 2 charged too large a sum, to a sum or amount as they believe to be the
- 3 true, fair, and just amount.
- 4 <u>NEW SECTION.</u> **Sec. 8.** A person who is receiving the exemption contained in RCW 84.36.381 through 84.36.389 is exempt from any legal
- 6 obligation to pay a portion of the benefit charge imposed under this
- 7 chapter as follows:
- 8 (1) A person who meets the income limitation contained in RCW
- 9 84.36.381(5)(a) and does not meet the income limitation contained in
- 10 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of
- 11 the charge;
- 12 (2) A person who meets the income limitation contained in RCW
- 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and
- 14 (3) A person who meets the income limitation contained in RCW
- 15 84.36.381(5)(b)(ii) is exempt from seventy-five percent of the charge.
- 16 <u>NEW SECTION.</u> **Sec. 9.** Sections 1 through 8 of this act constitute
- 17 a new chapter in Title 84 RCW.

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