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SECOND SUBSTITUTE HOUSE BILL 1960

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State of Washington                      63rd Legislature                      2014 Regular Session

By House Finance (originally sponsored by Representative Seaquist)

READ FIRST TIME 01/20/14.

1            AN ACT Relating to establishing benefit assessment charges for  
2 metropolitan park districts; and adding a new chapter to Title 84 RCW.

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

4            NEW SECTION.    **Sec. 1.**    (1) The governing board of a metropolitan  
5 park district may by resolution, as authorized and approved by the  
6 voters, for district purposes authorized by law, fix and impose a  
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  
11 exceed an amount equal to the maximum amount that could be collected  
12 under RCW 35.61.210. It is the duty of the county legislative  
13 authority or authorities of the county or counties in which the  
14 metropolitan park district is located to make any necessary adjustments  
15 to assure compliance with this limitation and to immediately notify the  
16 governing board of a district of any changes thereof.

17            (2) A benefit charge imposed must be reasonably proportioned to the  
18 measurable benefits to property resulting from the proximity of parks,  
19 parkways, boulevards, and recreational facilities maintained by the

1 district. Any method that reasonably apportions the benefit charges to  
2 the actual benefits resulting from the degree of benefit, which may  
3 include but is not limited to the distance from regularly maintained  
4 parks, parkways, boulevards, and recreational facilities, may be  
5 specified in the resolution and is subject to contest on the grounds of  
6 unreasonable or capricious action or action in excess of the measurable  
7 benefits to the property resulting from the district. The governing  
8 board of a district may determine that certain properties or types or  
9 classes of properties are not receiving measurable benefits based on  
10 criteria they establish by resolution.

11 (3) For administrative purposes, the benefit charge imposed on any  
12 individual property may be compiled into a single charge, provided that  
13 the district, upon request of the property owner, provide an itemized  
14 list of charges for each measurable benefit included in the charge.

15 NEW SECTION. **Sec. 2.** All property not assessed and subjected to  
16 ad valorem taxation under this title is exempt from the benefit charge  
17 imposed under this chapter.

18 NEW SECTION. **Sec. 3.** (1) The resolution establishing benefit  
19 charges as specified in section 1 of this act must specify, by legal  
20 geographical areas or other specific designations, the charge to apply  
21 to each property by location, type, or other designation, or other  
22 information that is necessary to the proper computation of the benefit  
23 charge to be charged to each property owner subject to the resolution.

24 (2) The county assessor of each county in which the metropolitan  
25 park district is located must determine and identify the property that  
26 is subject to a benefit charge in each district and must furnish and  
27 deliver to the county treasurer of that county a listing of the  
28 properties with information describing the location, legal description,  
29 and address of the person to whom the statement of benefit charges is  
30 to be mailed, the name of the owner, and the value of the property,  
31 together with the benefit charge to apply to each.

32 NEW SECTION. **Sec. 4.** Each metropolitan park district must  
33 contract, prior to the imposition of a benefit charge, for the  
34 administration and collection of the benefit charge by each county  
35 treasurer, who must deduct a percentage, as provided by contract to

1 reimburse the county for expenses incurred by the county assessor and  
2 county treasurer in the administration of the resolution and this  
3 chapter. The county treasurer must make distributions each year, as  
4 the charges are collected, in the amount of the benefit charges imposed  
5 on behalf of each district, less the deduction provided for in the  
6 contract.

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

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

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

28 Yes .....   
29 No .....

30 (3) Districts renewing the benefit charge may elect to use the  
31 following alternative ballot:

32 "Shall the metropolitan park district be authorized to continue  
33 voter-authorized benefit charges each year for . . . . (insert

1 number of years not to exceed six) years and not to exceed an  
2 amount equal to the maximum amount that could be collected  
3 under RCW 35.61.210?

4 Yes .....  
5 No .....

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

16 (2) Prior to November 15th of each year the governing board of the  
17 district must hold a public hearing to review and establish the  
18 metropolitan park district benefit charges for the subsequent year.

19 (3) All resolutions imposing or changing the benefit charges must  
20 be filed with the county treasurer or treasurers of each county in  
21 which the property is located, together with the record of each public  
22 hearing, before November 30th immediately preceding the year in which  
23 the benefit charges are to be collected on behalf of the district.

24 (4) After the benefit charges have been established, the owners of  
25 the property subject to the charge must be notified of the amount of  
26 the charge.

27 NEW SECTION. **Sec. 7.** After notice has been given to the property  
28 owners of the amount of the benefit charge, the governing board of a  
29 metropolitan park district imposing a benefit charge under this chapter  
30 must form a review board for at least a two-week period and must, upon  
31 complaint in writing of an aggrieved party owning property in the  
32 district, reduce the charge of a person who, in their opinion, has been  
33 charged too large a sum, to a sum or amount as they believe to be the  
34 true, fair, and just amount.

1        NEW SECTION.    **Sec. 8.**    A person who is receiving the exemption  
2 contained in RCW 84.36.381 through 84.36.389 is exempt from any legal  
3 obligation to pay a portion of the benefit charge imposed under this  
4 chapter as follows:

5        (1) A person who meets the income limitation contained in RCW  
6 84.36.381(5)(a) and does not meet the income limitation contained in  
7 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of  
8 the charge;

9        (2) A person who meets the income limitation contained in RCW  
10 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

11        (3) A person who meets the income limitation contained in RCW  
12 84.36.381(5)(b)(ii) is exempt from seventy-five percent of the charge.

13        NEW SECTION.    **Sec. 9.**    Sections 1 through 8 of this act constitute  
14 a new chapter in Title 84 RCW.

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