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SENATE BILL 5582

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State of Washington

63rd Legislature

2013 Regular Session

By Senator Delvin

Read first time 02/04/13. Referred to Committee on Governmental Operations.

1 AN ACT Relating to metropolitan park district property tax levies;  
2 amending RCW 84.52.010 and 84.52.120; creating a new section; and  
3 repealing 2011 1st sp.s. c 28 s 7 (uncodified).

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

5 **Sec. 1.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each amended  
6 to read as follows:

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

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

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

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

21 (i) The portion of the levy by a metropolitan park district (~~that~~  
22 ~~has a population of less than one hundred fifty thousand and is located~~  
23 ~~in a county with a population of one million five hundred thousand or~~  
24 ~~more~~) that is protected under RCW 84.52.120(2) must be reduced until  
25 the combined rate no longer exceeds one percent of the true and fair  
26 value of any property or must be eliminated;

27 (ii) If the combined rate of regular property tax levies that are  
28 subject to the one percent limitation still exceeds one percent of the  
29 true and fair value of any property, the protected portion of the levy  
30 imposed under RCW 86.15.160 by a flood control zone district in a  
31 county with a population of seven hundred seventy-five thousand or more  
32 that is coextensive with a county must be reduced until the combined  
33 rate no longer exceeds one percent of the true and fair value of any  
34 property or must be eliminated;

35 (iii) If the combined rate of regular property tax levies that are  
36 subject to the one percent limitation still exceeds one percent of the  
37 true and fair value of any property, the levy imposed by a county under

1 RCW 84.52.140 must be reduced until the combined rate no longer exceeds  
2 one percent of the true and fair value of any property or must be  
3 eliminated;

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

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

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

22 (vii) If the combined rate of regular property tax levies that are  
23 subject to the one percent limitation still exceeds one percent of the  
24 true and fair value of any property, the portion of the levy by a  
25 metropolitan park district with a population of one hundred fifty  
26 thousand or more that is protected under RCW 84.52.120(1) must be  
27 reduced until the combined rate no longer exceeds one percent of the  
28 true and fair value of any property or must be eliminated;

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

37 (ix) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of the

1 true and fair value of any property, then the thirty cents per thousand  
2 dollars of assessed value of tax levy imposed under RCW 84.52.069 must  
3 be reduced until the combined rate no longer exceeds one percent of the  
4 true and fair value of any property or must be eliminated.

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

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

12 (ii) Second, if the consolidated tax levy rate still exceeds these  
13 limitations, the certified property tax levy rates of flood control  
14 zone districts other than the portion of a levy protected under RCW  
15 84.52.815 must be reduced on a pro rata basis or eliminated;

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

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

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

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

1 public hospital districts under their first fifty cent per thousand  
2 dollars of assessed valuation levy, must be reduced on a pro rata basis  
3 or eliminated.

4 **Sec. 2.** RCW 84.52.120 and 2011 1st sp.s. c 28 s 3 are each amended  
5 to read as follows:

6 (1) A metropolitan park district with a population of one hundred  
7 fifty thousand or more(~~(, or any metropolitan park district located in~~  
8 ~~a county with a population of one million five hundred thousand or~~  
9 ~~more,)) may submit a ballot proposition to voters of the district  
10 authorizing the protection of the district's tax levy from prorationing  
11 under RCW 84.52.010(3)(b) by imposing all or any portion of the  
12 district's twenty-five cent per thousand dollars of assessed valuation  
13 tax levy outside of the five dollar and ninety cent per thousand dollar  
14 of assessed valuation limitation established under RCW 84.52.043(2), if  
15 those taxes otherwise would be prorated under RCW 84.52.010(3)(b)(iii),  
16 for taxes imposed in any year on or before the first day of January six  
17 years after the ballot proposition is approved. A simple majority vote  
18 of voters voting on the proposition is required for approval.~~

19 (2) A metropolitan park district not described under subsection (1)  
20 of this section may submit a ballot proposition to voters of the  
21 district authorizing the protection of the district's tax levy from  
22 prorationing under RCW 84.52.010(3)(b) by imposing all or any portion  
23 of the district's twenty-five cent per thousand dollars of assessed  
24 valuation tax levy outside of the five dollar and ninety cent per  
25 thousand dollar of assessed valuation limitation established under RCW  
26 84.52.043(2), if those taxes otherwise would be prorated under RCW  
27 84.52.010(3)(a)(i), for taxes imposed in any year on or before the  
28 first day of January six years after the ballot proposition is  
29 approved. A simple majority vote of voters voting on the proposition  
30 is required for approval.

31 NEW SECTION. **Sec. 3.** Sections 1 and 2 of this act apply to taxes  
32 levied for collection in 2014 and thereafter.

33 NEW SECTION. **Sec. 4.** 2011 1st sp.s c 28 s 7 (uncodified) is

1 hereby repealed.

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