

RCW 36.69.145 Six-year regular property tax levies—Limitations—Election. (Effective until January 1, 2027.) (1) A park and recreation district may impose regular property tax levies in an amount equal to 60 cents or less per \$1,000 of assessed value of property in the district in each year for six consecutive years when specifically authorized so to do by a majority of at least three-fifths of the voters thereof approving a proposition authorizing the levies submitted at a special election or at the regular election of the district, at which election the number of voters voting "yes" on the proposition must constitute three-fifths of a number equal to 40 per centum of the number of voters voting in such district at the last preceding general election when the number of voters voting on the proposition does not exceed 40 per centum of the number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters thereof voting on the proposition if the number of voters voting on the proposition exceeds 40 per centum of the number of voters voting in such taxing district in the last preceding general election. A proposition authorizing the tax levies may not be submitted by a park and recreation district more than twice in any 12-month period. Ballot propositions must conform with RCW 29A.36.210.

(2) The limitation in RCW 84.55.010 does not apply to the first levy imposed under this section following the approval of the levies by the voters under subsection (1) of this section. [2021 c 117 s 1; 2010 c 106 s 303; 1994 c 156 s 3; 1984 c 131 s 6; 1981 c 210 s 18.]

Application—2021 c 117: "This act applies to taxes levied for collection in calendar years 2022 through 2026." [2021 c 117 s 4.]

Expiration date—2021 c 117: "This act expires January 1, 2027." [2021 c 117 s 5.]

Effective date—2010 c 106: See note following RCW 35.102.145.

Intent—1994 c 156: See note following RCW 36.69.140.

Purpose—1984 c 131 ss 3-9: See note following RCW 29A.36.210.

RCW 36.69.145 Six-year regular property tax levies—Limitations—Election. (Effective January 1, 2027.) (1) A park and recreation district may impose regular property tax levies in an amount equal to sixty cents or less per thousand dollars of assessed value of property in the district in each year for six consecutive years when specifically authorized so to do by a majority of at least three-fifths of the voters thereof approving a proposition authorizing the levies submitted at a special election or at the regular election of the district, at which election the number of voters voting "yes" on the proposition must constitute three-fifths of a number equal to forty per centum of the number of voters voting in such district at the last preceding general election when the number of voters voting on the proposition does not exceed forty per centum of the number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters thereof voting on the proposition if the number of voters voting on the proposition exceeds forty per centum of the number of voters

voting in such taxing district in the last preceding general election. A proposition authorizing the tax levies may not be submitted by a park and recreation district more than twice in any twelve-month period. Ballot propositions must conform with RCW 29A.36.210. In the event a park and recreation district is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2, of our state Constitution result in taxes in excess of the limitation provided for in RCW 84.52.043(2), the park and recreation district property tax levy must be reduced or eliminated as provided in RCW 84.52.010.

(2) The limitation in RCW 84.55.010 does not apply to the first levy imposed under this section following the approval of the levies by the voters under subsection (1) of this section. [2010 c 106 s 303; 1994 c 156 s 3; 1984 c 131 s 6; 1981 c 210 s 18.]

Effective date—2010 c 106: See note following RCW 35.102.145.

Intent—1994 c 156: See note following RCW 36.69.140.

Purpose—1984 c 131 ss 3-9: See note following RCW 29A.36.210.