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**SENATE BILL 5407**

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**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** Senators Winsley, Haugen, Oke and Wojahn

Read first time 01/23/95. Referred to Committee on Government Operations.

1 AN ACT Relating to allowing voters to approve ballot propositions  
2 protecting a portion of metropolitan park district property taxes from  
3 prorationing; amending RCW 84.52.010 and 84.52.043; and adding a new  
4 section to chapter 84.52 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW  
7 to read as follows:

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

1       **Sec. 2.** RCW 84.52.010 and 1994 c 124 s 36 are each amended to read  
2 as follows:

3       Except as is permitted under RCW 84.55.050, all taxes shall be  
4 levied or voted in specific amounts.

5       The rate percent of all taxes for state and county purposes, and  
6 purposes of taxing districts coextensive with the county, shall be  
7 determined, calculated and fixed by the county assessors of the  
8 respective counties, within the limitations provided by law, upon the  
9 assessed valuation of the property of the county, as shown by the  
10 completed tax rolls of the county, and the rate percent of all taxes  
11 levied for purposes of taxing districts within any county shall be  
12 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 taxing districts  
15 respectively.

16       When a county assessor finds that the aggregate rate of tax levy on  
17 any property, that is subject to the limitations set forth in RCW  
18 84.52.043 or 84.52.050, as now or hereafter amended, exceeds the  
19 limitations provided in either of these sections, the assessor shall  
20 recompute and establish a consolidated levy in the following manner:

21       (1) The full certified rates of tax levy for state, county, county  
22 road district, and city or town purposes shall be extended on the tax  
23 rolls in amounts not exceeding the limitations established by law;  
24 however any state levy shall take precedence over all other levies and  
25 shall not be reduced for any purpose other than that required by RCW  
26 84.55.010; however, if as a result of the levies imposed under RCW  
27 84.52.069, 84.34.230, the portions of levies by metropolitan park  
28 districts that are protected under section 1 of this act, and  
29 84.52.105, the combined rates of regular property tax levies exceed one  
30 percent of the true and fair value of any property, then the levies  
31 imposed under RCW 84.34.230, the portions of levies by metropolitan  
32 park districts that are protected under section 1 of this act, and  
33 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that  
34 is in excess of thirty cents per thousand dollars of assessed value,  
35 shall be reduced on a pro rata basis or eliminated until the combined  
36 rates of regular property tax levies no longer exceed one percent of  
37 the true and fair value of any property; and

38       (2) The certified rates of tax levy subject to these limitations by  
39 all junior taxing districts imposing taxes on such property shall be

1 reduced or eliminated as follows to bring the consolidated levy of  
2 taxes on such property within the provisions of these limitations:

3 (a) First, the certified property tax levy rates of those junior  
4 taxing districts authorized under RCW 36.68.525, 36.69.145, and  
5 67.38.130 shall be reduced on a pro rata basis or eliminated;

6 (b) Second, if the consolidated tax levy rate still exceeds these  
7 limitations, the certified property tax levy rates of flood control  
8 zone districts shall be reduced on a pro rata basis or eliminated;

9 (c) Third, if the consolidated tax levy rate still exceeds these  
10 limitations, the certified property tax levy rates of all other junior  
11 taxing districts, other than fire protection districts, library  
12 districts, the first fifty cent per thousand dollars of assessed  
13 valuation levies for metropolitan park districts, the portions of the  
14 levies by metropolitan park districts that are protected under section  
15 1 of this act, and the first fifty cent per thousand dollars of  
16 assessed valuation levies for public hospital districts, shall be  
17 reduced on a pro rata basis or eliminated;

18 (d) Fourth, if the consolidated tax levy rate still exceeds these  
19 limitations, the certified property tax levy rates authorized to fire  
20 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced  
21 on a pro rata basis or eliminated; and

22 (e) Fifth, if the consolidated tax levy rate still exceeds these  
23 limitations, the certified property tax levy rates authorized for fire  
24 protection districts under RCW 52.16.130, library districts,  
25 metropolitan park districts under their first fifty cent per thousand  
26 dollars of assessed valuation levy, and public hospital districts under  
27 their first fifty cent per thousand dollars of assessed valuation levy,  
28 shall be reduced on a pro rata basis or eliminated.

29 **Sec. 3.** RCW 84.52.043 and 1993 c 337 s 3 are each amended to read  
30 as follows:

31 Within and subject to the limitations imposed by RCW 84.52.050 as  
32 amended, the regular ad valorem tax levies upon real and personal  
33 property by the taxing districts hereafter named shall be as follows:

34 (1) Levies of the senior taxing districts shall be as follows: (a)  
35 The levy by the state shall not exceed three dollars and sixty cents  
36 per thousand dollars of assessed value adjusted to the state equalized  
37 value in accordance with the indicated ratio fixed by the state  
38 department of revenue to be used exclusively for the support of the

1 common schools; (b) the levy by any county shall not exceed one dollar  
2 and eighty cents per thousand dollars of assessed value; (c) the levy  
3 by any road district shall not exceed two dollars and twenty-five cents  
4 per thousand dollars of assessed value; and (d) the levy by any city or  
5 town shall not exceed three dollars and thirty-seven and one-half cents  
6 per thousand dollars of assessed value. However any county is hereby  
7 authorized to increase its levy from one dollar and eighty cents to a  
8 rate not to exceed two dollars and forty-seven and one-half cents per  
9 thousand dollars of assessed value for general county purposes if the  
10 total levies for both the county and any road district within the  
11 county do not exceed four dollars and five cents per thousand dollars  
12 of assessed value, and no other taxing district has its levy reduced as  
13 a result of the increased county levy.

14 (2) The aggregate levies of junior taxing districts and senior  
15 taxing districts, other than the state, shall not exceed five dollars  
16 and ninety cents per thousand dollars of assessed valuation. The term  
17 "junior taxing districts" includes all taxing districts other than the  
18 state, counties, road districts, cities, towns, port districts, and  
19 public utility districts. The limitations provided in this subsection  
20 shall not apply to: (a) Levies at the rates provided by existing law  
21 by or for any port or public utility district; (b) excess property tax  
22 levies authorized in Article VII, section 2 of the state Constitution;  
23 (c) levies for acquiring conservation futures as authorized under RCW  
24 84.34.230; (d) levies for emergency medical care or emergency medical  
25 services imposed under RCW 84.52.069; ~~((and))~~ (e) levies to finance  
26 affordable housing for very low-income housing imposed under RCW  
27 84.52.105; and (f) the portions of levies by metropolitan park  
28 districts that are protected under section 1 of this act.

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