
SENATE BILL 6142

State of Washington

54th Legislature

1996 Regular Session

By Senators Swecker, Winsley, McCaslin, Johnson, Hochstatter, McDonald, Strannigan, Owen, West, Zarelli, A. Anderson, Cantu, Sellar, Schow, Roach and Oke

Read first time 01/08/96. Referred to Committee on Ways & Means.

1 AN ACT Relating to limiting taxes on real property; amending RCW
2 84.52.065, 84.52.043, 84.52.050, 36.58.150, 36.60.040, 36.69.145,
3 36.73.060, 36.83.030, 36.100.050, 67.38.130, 84.52.010, 84.69.020,
4 84.55.010, 84.55.020, 35.61.210, 70.44.060, and 84.08.115; and creating
5 new sections.

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

7 **PART I**

8 **STATE PROPERTY TAX ELIMINATION**

9 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to
10 read as follows:

11 (1) Subject to the limitations in RCW 84.55.010, in each year the
12 state shall levy for collection in the following year for the support
13 of common schools of the state a tax ~~((of three dollars and sixty cents~~
14 ~~per thousand dollars of assessed value))~~ at the rate specified in
15 subsection (2) of this section upon the assessed valuation of all
16 taxable property within the state adjusted to the state equalized value
17 in accordance with the indicated ratio fixed by the state department of
18 revenue.

1 (2) The rate of state tax in subsection (1) of this section shall
2 be as follows:

3 (a) Three dollars and sixty cents per thousand dollars of assessed
4 value for taxes levied for collection in 1996, and before;

5 (b) Three dollars per thousand dollars of assessed value for taxes
6 levied for collection in 1997;

7 (c) Two dollars and forty cents per thousand dollars of assessed
8 value for taxes levied for collection in 1998;

9 (d) One dollar and eighty cents per thousand dollars of assessed
10 value for taxes levied for collection in 1999;

11 (e) One dollar and twenty cents per thousand dollars of assessed
12 value for taxes levied for collection in 2000; and

13 (f) Sixty cents per thousand dollars of assessed value for taxes
14 levied for collection in 2001.

15 No tax may be levied under this section for taxes levied for
16 collection in 2002 and thereafter.

17 (3) As used in this section, "the support of common schools"
18 includes the payment of the principal and interest on bonds issued for
19 capital construction projects for the common schools.

20 **Sec. 2.** RCW 84.52.043 and 1995 c 99 s 3 are each amended to read
21 as follows:

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

25 (1) Levies of the senior taxing districts shall be as follows: (a)
26 The levy by the state shall not exceed (~~three dollars and sixty~~
27 ~~cents~~) the dollar rate per thousand dollars of assessed value
28 specified in RCW 84.52.065 adjusted to the state equalized value in
29 accordance with the indicated ratio fixed by the state department of
30 revenue to be used exclusively for the support of the common schools;
31 (b) the levy by any county shall not exceed one dollar and eighty cents
32 per thousand dollars of assessed value; (c) the levy by any road
33 district shall not exceed two dollars and twenty-five cents per
34 thousand dollars of assessed value; and (d) the levy by any city or
35 town shall not exceed three dollars and thirty-seven and one-half cents
36 per thousand dollars of assessed value. However any county is hereby
37 authorized to increase its levy from one dollar and eighty cents to a
38 rate not to exceed two dollars and forty-seven and one-half cents per

1 thousand dollars of assessed value for general county purposes if the
2 total levies for both the county and any road district within the
3 county do not exceed four dollars and five cents per thousand dollars
4 of assessed value, and no other taxing district has its levy reduced as
5 a result of the increased county levy.

6 (2) The aggregate levies of junior taxing districts and senior
7 taxing districts, other than the state, shall not exceed five dollars
8 and ninety cents per thousand dollars of assessed valuation. The term
9 "junior taxing districts" includes all taxing districts other than the
10 state, counties, road districts, cities, towns, port districts, and
11 public utility districts. The limitations provided in this subsection
12 shall not apply to: (a) Levies at the rates provided by existing law
13 by or for any port or public utility district; (b) excess property tax
14 levies authorized in Article VII, section 2 of the state Constitution;
15 (c) levies for acquiring conservation futures as authorized under RCW
16 84.34.230; (d) levies for emergency medical care or emergency medical
17 services imposed under RCW 84.52.069; (e) levies to finance affordable
18 housing for very low-income housing imposed under RCW 84.52.105; and
19 (f) the portions of levies by metropolitan park districts that are
20 protected under RCW 84.52.120.

21 **Sec. 3.** RCW 84.52.050 and 1973 1st ex.s. c 194 s 1 are each
22 amended to read as follows:

23 (1) Except as hereinafter provided, the aggregate of all tax levies
24 upon real and personal property by the state and all taxing districts,
25 now existing or hereafter created, shall not in any year exceed (~~one~~
26 ~~percentum~~) the following percentage of the true and fair value of such
27 property in money: (~~PROVIDED, HOWEVER, That~~)

28 (a) For taxes levied for collection in 1996, and before, 1.0
29 percent;

30 (b) For taxes levied for collection in 1997, 0.94 percent;

31 (c) For taxes levied for collection in 1998, 0.88 percent;

32 (d) For taxes levied for collection in 1999, 0.82 percent;

33 (e) For taxes levied for collection in 2000, 0.76 percent;

34 (f) For taxes levied for collection in 2001, 0.70 percent; and

35 (g) For taxes levied for collection in 2002 and thereafter, 0.64
36 percent.

37 (2) Nothing herein shall prevent levies at the rates now provided
38 by law by or for any port or public utility district. The term "taxing

1 district" for the purposes of this section shall mean any political
2 subdivision, municipal corporation, district, or other governmental
3 agency authorized by law to levy, or have levied for it, ad valorem
4 taxes on property, other than a port or public utility district. Such
5 aggregate limitation or any specific limitation imposed by law in
6 conformity therewith may be exceeded only as authorized by law and in
7 conformity with the provisions of Article VII, section 2(a), (b), or
8 (c) of the Constitution of the state of Washington.

9 (3) Nothing herein contained shall prohibit the legislature from
10 allocating or reallocating the authority to levy taxes between the
11 taxing districts of the state and its political subdivisions in a
12 manner which complies with the aggregate tax limitation set forth in
13 this section.

14 **Sec. 4.** RCW 36.58.150 and 1984 c 186 s 25 are each amended to read
15 as follows:

16 (1) A solid waste disposal district shall not have the power to
17 levy an annual levy without voter approval, but it shall have the power
18 to levy a tax, in excess of the ((one percent)) limitation in RCW
19 84.52.050, upon the property within the district for a one year period
20 to be used for operating or capital purposes whenever authorized by the
21 electors of the district pursuant to RCW 84.52.052 and Article VII,
22 section 2(a) of the state Constitution.

23 A solid waste disposal district may issue general obligation bonds
24 for capital purposes only, subject to the limitations prescribed in RCW
25 39.36.020(1), and may provide for the retirement of the bonds by voter-
26 approved bond retirement tax levies pursuant to Article VII, section
27 2(b) of the state Constitution and RCW 84.52.056. Such general
28 obligation bonds shall be issued and sold in accordance with chapter
29 39.46 RCW.

30 A solid waste disposal district may issue revenue bonds to fund its
31 activities. Such revenue bonds may be in any form, including bearer
32 bonds or registered bonds as provided in RCW 39.46.030.

33 (2) Notwithstanding subsection (1) of this section, such revenue
34 bonds may be issued and sold in accordance with chapter 39.46 RCW.

35 **Sec. 5.** RCW 36.60.040 and 1983 c 303 s 11 are each amended to read
36 as follows:

1 A county rail district is not authorized to impose a regular ad
2 valorem property tax levy but may:

3 (1) Levy an ad valorem property tax, in excess of the ((one
4 percent)) limitation in RCW 84.52.050, upon the property within the
5 district for a one-year period to be used for operating or capital
6 purposes whenever authorized by the voters of the district pursuant to
7 RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

8 (2) Provide for the retirement of voter approved general obligation
9 bonds, issued for capital purposes only, by levying bond retirement ad
10 valorem property tax levies, in excess of the one percent limitation,
11 whenever authorized by the voters of the district pursuant to Article
12 VII, section 2(b) of the state Constitution and RCW 84.52.056.

13 **Sec. 6.** RCW 36.69.145 and 1994 c 156 s 3 are each amended to read
14 as follows:

15 (1) A park and recreation district may impose regular property tax
16 levies in an amount equal to sixty cents or less per thousand dollars
17 of assessed value of property in the district in each year for six
18 consecutive years when specifically authorized so to do by a majority
19 of at least three-fifths of the voters thereof approving a proposition
20 authorizing the levies submitted at a special election or at the
21 regular election of the district, at which election the number of
22 voters voting "yes" on the proposition shall constitute three-fifths of
23 a number equal to forty per centum of the number of voters voting in
24 such district at the last preceding general election when the number of
25 voters voting on the proposition does not exceed forty per centum of
26 the number of voters voting in such taxing district in the last
27 preceding general election; or by a majority of at least three-fifths
28 of the voters thereof voting on the proposition if the number of voters
29 voting on the proposition exceeds forty per centum of the number of
30 voters voting in such taxing district in the last preceding general
31 election. A proposition authorizing the tax levies shall not be
32 submitted by a park and recreation district more than twice in any
33 twelve-month period. Ballot propositions shall conform with RCW
34 29.30.111. In the event a park and recreation district is levying
35 property taxes, which in combination with property taxes levied by
36 other taxing districts subject to the ((one percent)) limitation
37 provided for in ((Article 7, section 2, of our state Constitution)) RCW
38 84.52.050 result in taxes in excess of the limitation provided for in

1 RCW 84.52.043, the park and recreation district property tax levy shall
2 be reduced or eliminated before the property tax levies of other taxing
3 districts are reduced.

4 (2) The limitation in RCW 84.55.010 shall not apply to the first
5 levy imposed under this section following the approval of the levies by
6 the voters under subsection (1) of this section.

7 **Sec. 7.** RCW 36.73.060 and 1987 c 327 s 6 are each amended to read
8 as follows:

9 (1) A transportation benefit district may levy an ad valorem
10 property tax in excess of the ((one percent)) limitation in RCW
11 84.52.050 upon the property within the district for a one-year period
12 whenever authorized by the voters of the district pursuant to RCW
13 84.52.052 and Article VII, section 2(a) of the state Constitution.

14 (2) A district may provide for the retirement of voter-approved
15 general obligation bonds, issued for capital purposes only, by levying
16 bond retirement ad valorem property tax levies in excess of the one
17 percent limitation whenever authorized by the voters of the district
18 pursuant to Article VII, section 2(b) of the state Constitution and RCW
19 84.52.056.

20 **Sec. 8.** RCW 36.83.030 and 1983 c 130 s 3 are each amended to read
21 as follows:

22 (1) A service district may levy an ad valorem property tax, in
23 excess of the ((one percent)) limitation in RCW 84.52.050, upon the
24 property within the district for a one-year period whenever authorized
25 by the voters of the district pursuant to RCW 84.52.052 and Article
26 VII, section 2(a) of the state Constitution.

27 (2) A service district may provide for the retirement of voter
28 approved general obligation bonds, issued for capital purposes only, by
29 levying bond retirement ad valorem property tax levies, in excess of
30 the one percent limitation, whenever authorized by the voters of the
31 district pursuant to Article VII, section 2(b) of the state
32 Constitution and RCW 84.52.056.

33 **Sec. 9.** RCW 36.100.050 and 1988 ex.s. c 1 s 15 are each amended to
34 read as follows:

35 (1) A public facilities district may levy an ad valorem property
36 tax, in excess of the ((one percent)) limitation in RCW 84.52.050, upon

1 the property within the district for a one-year period to be used for
2 operating or capital purposes whenever authorized by the voters of the
3 district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the
4 state Constitution.

5 (2) A public facilities district may provide for the retirement of
6 voter-approved general obligation bonds, issued for capital purposes
7 only, by levying bond retirement ad valorem property tax levies, in
8 excess of the one percent limitation, whenever authorized by the voters
9 of the district pursuant to Article VII, section 2(b) of the state
10 Constitution and RCW 84.52.056.

11 **Sec. 10.** RCW 67.38.130 and 1984 c 131 s 4 are each amended to read
12 as follows:

13 The governing body of a cultural arts, stadium and convention
14 district may levy or cause to levy the following ad valorem taxes:

15 (1) Regular ad valorem property tax levies in an amount equal to
16 twenty-five cents or less per thousand dollars of the assessed value of
17 property in the district in each year for six consecutive years when
18 specifically authorized so to do by a majority of at least three-fifths
19 of the electors thereof approving a proposition authorizing the levies
20 submitted at a general or special election, at which election the
21 number of persons voting "yes" on the proposition shall constitute
22 three-fifths of a number equal to forty percentum of the total votes
23 cast in such taxing district at the last preceding general election; or
24 by a majority of at least three-fifths of the electors thereof voting
25 on the proposition when the number of electors voting yes on the
26 proposition exceeds forty percentum of the total votes cast in such
27 taxing district in the last preceding general election. Ballot
28 propositions shall conform with RCW 29.30.111.

29 In the event a cultural arts, stadium and convention district is
30 levying property taxes, which in combination with property taxes levied
31 by other taxing districts subject to the ~~((one percent))~~ limitation
32 provided for in ~~((Article VII, section 2, of our state Constitution))~~
33 RCW 84.52.050 result in taxes in excess of the limitation provided for
34 in RCW 84.52.043, the cultural arts, stadium and convention district
35 property tax levy shall be reduced or eliminated before the property
36 tax levies of other taxing districts are reduced: PROVIDED, That no
37 cultural arts, stadium, and convention district may pledge anticipated
38 revenues derived from the property tax herein authorized as security

1 for payments of bonds issued pursuant to subsection (1) of this
2 section: PROVIDED, FURTHER, That such limitation shall not apply to
3 property taxes approved pursuant to subsections (2) and (3) of this
4 section.

5 The limitation in RCW 84.55.010 shall apply to levies after the
6 first levy authorized under this section following the approval of such
7 levy by voters pursuant to this section.

8 (2) An annual excess ad valorem property tax for general district
9 purposes when authorized by the district voters in the manner
10 prescribed by (~~section 27~~) Article VII, section 2 of the state
11 Constitution and by RCW 84.52.052.

12 (3) Multi-year excess ad valorem property tax levies used to retire
13 general obligation bond issues when authorized by the district voters
14 in the manner prescribed by (~~section 27~~) Article VII, section 2 of
15 the state Constitution and by RCW 84.52.056.

16 The district shall include in its regular property tax levy for
17 each year a sum sufficient to pay the interest and principal on all
18 outstanding general obligation bonds issued without voter approval
19 pursuant to RCW 67.38.110 and may include a sum sufficient to create a
20 sinking fund for the redemption of all outstanding bonds.

21 **Sec. 11.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each
22 amended to read as follows:

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

25 The rate percent of all taxes for state and county purposes, and
26 purposes of taxing districts coextensive with the county, shall be
27 determined, calculated and fixed by the county assessors of the
28 respective counties, within the limitations provided by law, upon the
29 assessed valuation of the property of the county, as shown by the
30 completed tax rolls of the county, and the rate percent of all taxes
31 levied for purposes of taxing districts within any county shall be
32 determined, calculated and fixed by the county assessors of the
33 respective counties, within the limitations provided by law, upon the
34 assessed valuation of the property of the taxing districts
35 respectively.

36 When a county assessor finds that the aggregate rate of tax levy on
37 any property, that is subject to the limitations set forth in RCW
38 84.52.043 or 84.52.050, exceeds the limitations provided in either of

1 these sections, the assessor shall recompute and establish a
2 consolidated levy in the following manner:

3 (1) The full certified rates of tax levy for state, county, county
4 road district, and city or town purposes shall be extended on the tax
5 rolls in amounts not exceeding the limitations established by law;
6 however any state levy shall take precedence over all other levies and
7 shall not be reduced for any purpose other than that required by RCW
8 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
9 84.34.230, the portion of the levy by a metropolitan park district that
10 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
11 regular property tax levies that are subject to the (~~one percent~~)
12 limitation under RCW 84.52.050 exceeds (~~one percent of the true and~~
13 ~~fair value of any property~~) the limitation under RCW 84.52.050, then
14 these levies shall be reduced as follows: (a) The portion of the levy
15 by a metropolitan park district that is protected under RCW 84.52.120
16 shall be reduced until the combined rate no longer exceeds (~~one~~
17 ~~percent of the true and fair value of any property~~) the limitation
18 under RCW 84.52.050 or shall be eliminated; (b) if the combined rate of
19 regular property tax levies that are subject to the (~~one percent~~)
20 limitation under RCW 84.52.050 still exceeds (~~one percent of the true~~
21 ~~and fair value of any property~~) the limitation under RCW 84.52.050,
22 then the levies imposed under RCW 84.34.230, 84.52.105, and any portion
23 of the levy imposed under RCW 84.52.069 that is in excess of thirty
24 cents per thousand dollars of assessed value, shall be reduced on a pro
25 rata basis until the combined rate no longer exceeds one percent of the
26 true and fair value of any property or shall be eliminated; and (c) if
27 the combined rate of regular property tax levies that are subject to
28 the one percent limitation still exceeds one percent of the true and
29 fair value of any property, then the thirty cents per thousand dollars
30 of assessed value of tax levy imposed under RCW 84.52.069 shall be
31 reduced until the combined rate no longer exceeds one percent of the
32 true and fair value of any property or eliminated.

33 (2) The certified rates of tax levy subject to these limitations by
34 all junior taxing districts imposing taxes on such property shall be
35 reduced or eliminated as follows to bring the consolidated levy of
36 taxes on such property within the provisions of these limitations:

37 (a) First, the certified property tax levy rates of those junior
38 taxing districts authorized under RCW 36.68.525, 36.69.145, and
39 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

4 (c) Third, if the consolidated tax levy rate still exceeds these
5 limitations, the certified property tax levy rates of all other junior
6 taxing districts, other than fire protection districts, library
7 districts, the first fifty cent per thousand dollars of assessed
8 valuation levies for metropolitan park districts, and the first fifty
9 cent per thousand dollars of assessed valuation levies for public
10 hospital districts, shall be reduced on a pro rata basis or eliminated;

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

15 (e) Fifth, if the consolidated tax levy rate still exceeds these
16 limitations, the certified property tax levy rates authorized for fire
17 protection districts under RCW 52.16.130, library districts,
18 metropolitan park districts under their first fifty cent per thousand
19 dollars of assessed valuation levy, and public hospital districts under
20 their first fifty cent per thousand dollars of assessed valuation levy,
21 shall be reduced on a pro rata basis or eliminated.

22 In determining whether the aggregate rate of tax levy on any
23 property, that is subject to the limitations set forth in RCW
24 84.52.050, exceeds the limitations provided in that section, the
25 assessor shall use the hypothetical state levy, as apportioned to the
26 county under RCW 84.48.080, that was computed under RCW 84.48.080
27 without regard to the reduction under RCW 84.55.012.

28 **Sec. 12.** RCW 84.69.020 and 1994 c 301 s 55 are each amended to
29 read as follows:

30 On the order of the county treasurer, ad valorem taxes paid before
31 or after delinquency shall be refunded if they were:

32 (1) Paid more than once; or

33 (2) Paid as a result of manifest error in description; or

34 (3) Paid as a result of a clerical error in extending the tax
35 rolls; or

36 (4) Paid as a result of other clerical errors in listing property;

37 or

1 (5) Paid with respect to improvements which did not exist on
2 assessment date; or

3 (6) Paid under levies or statutes adjudicated to be illegal or
4 unconstitutional; or

5 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
6 by any person exempted from paying real property taxes or a portion
7 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
8 hereafter amended; or

9 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
10 by either a public official or employee or by any person with respect
11 to real property in which the person paying the same has no legal
12 interest; or

13 (9) Paid on the basis of an assessed valuation which was appealed
14 to the county board of equalization and ordered reduced by the board;
15 or

16 (10) Paid on the basis of an assessed valuation which was appealed
17 to the state board of tax appeals and ordered reduced by the board:
18 PROVIDED, That the amount refunded under subsections (9) and (10) of
19 this section shall only be for the difference between the tax paid on
20 the basis of the appealed valuation and the tax payable on the
21 valuation adjusted in accordance with the board's order; or

22 (11) Paid as a state property tax levied upon property, the
23 assessed value of which has been established by the state board of tax
24 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
25 refunded shall only be for the difference between the state property
26 tax paid and the amount of state property tax which would, when added
27 to all other property taxes within the (~~one percent~~) limitation of
28 Article VII, section 2 of the state Constitution equal (~~one percent~~)
29 the percentage under RCW 84.52.050 of the assessed value established by
30 the board;

31 (12) Paid on the basis of an assessed valuation which was
32 adjudicated to be unlawful or excessive: PROVIDED, That the amount
33 refunded shall be for the difference between the amount of tax which
34 was paid on the basis of the valuation adjudged unlawful or excessive
35 and the amount of tax payable on the basis of the assessed valuation
36 determined as a result of the proceeding; or

37 (13) Paid on property acquired under RCW 84.60.050, and canceled
38 under RCW 84.60.050(2).

1 No refunds under the provisions of this section shall be made
2 because of any error in determining the valuation of property, except
3 as authorized in subsections (9), (10), (11), and (12) of this section
4 nor may any refunds be made if a bona fide purchaser has acquired
5 rights that would preclude the assessment and collection of the
6 refunded tax from the property that should properly have been charged
7 with the tax. Any refunds made on delinquent taxes shall include the
8 proportionate amount of interest and penalties paid. The county
9 treasurer may deduct from moneys collected for the benefit of the
10 state's levy, refunds of the state levy including interest on the levy
11 as provided by this section and chapter 84.68 RCW.

12 The county treasurer of each county shall make all refunds
13 determined to be authorized by this section, and by the first Monday in
14 January of each year, report to the county legislative authority a list
15 of all refunds made under this section during the previous year. The
16 list is to include the name of the person receiving the refund, the
17 amount of the refund, and the reason for the refund.

18 PART II

19 LIMIT ON PROPERTY TAX INCREASES

20 **Sec. 13.** RCW 84.55.010 and 1979 ex.s. c 218 s 2 are each amended
21 to read as follows:

22 Except as provided in this chapter, the levy for a taxing district
23 in any year shall be set so that the regular property taxes payable in
24 the following year shall not exceed one hundred (~~(six))~~ three percent
25 of the amount of regular property taxes lawfully levied for such
26 district in the highest of the three most recent years in which such
27 taxes were levied for such district plus an additional dollar amount
28 calculated by multiplying the increase in assessed value in that
29 district resulting from new construction, improvements to property, and
30 any increase in the assessed value of state-assessed property by the
31 regular property tax levy rate of that district for the preceding year.

32 **Sec. 14.** RCW 84.55.020 and 1971 ex.s. c 288 s 21 are each amended
33 to read as follows:

34 Notwithstanding the limitation set forth in RCW 84.55.010, the
35 first levy for a taxing district created from consolidation of similar
36 taxing districts shall be set so that the regular property taxes

1 payable in the following year shall not exceed one hundred (~~six~~)
2 three percent of the sum of the amount of regular property taxes
3 lawfully levied for each component taxing district in the highest of
4 the three most recent years in which such taxes were levied for such
5 district plus the additional dollar amount calculated by multiplying
6 the increase in assessed value in each component district resulting
7 from new construction and improvements to property by the regular
8 property tax rate of each component district for the preceding year.

9 **Sec. 15.** RCW 35.61.210 and 1990 c 234 s 3 are each amended to read
10 as follows:

11 The board of park commissioners may levy or cause to be levied a
12 general tax on all the property located in said park district each year
13 not to exceed fifty cents per thousand dollars of assessed value of the
14 property in such park district. In addition, the board of park
15 commissioners may levy or cause to be levied a general tax on all
16 property located in said park district each year not to exceed twenty-
17 five cents per thousand dollars of assessed valuation. Although park
18 districts are authorized to impose two separate regular property tax
19 levies, the levies shall be considered to be a single levy for purposes
20 of the (~~one hundred six percent~~) limitation provided for in chapter
21 84.55 RCW.

22 The board is hereby authorized to levy a general tax in excess of
23 its regular property tax levy or levies when authorized so to do at a
24 special election conducted in accordance with and subject to all the
25 requirements of the Constitution and laws of the state now in force or
26 hereafter enacted governing the limitation of tax levies. The board is
27 hereby authorized to call a special election for the purpose of
28 submitting to the qualified voters of the park district a proposition
29 to levy a tax in excess of the seventy-five cents per thousand dollars
30 of assessed value herein specifically authorized. The manner of
31 submitting any such proposition, of certifying the same, and of giving
32 or publishing notice thereof, shall be as provided by law for the
33 submission of propositions by cities or towns.

34 The board shall include in its general tax levy for each year a
35 sufficient sum to pay the interest on all outstanding bonds and may
36 include a sufficient amount to create a sinking fund for the redemption
37 of all outstanding bonds. The levy shall be certified to the proper
38 county officials for collection the same as other general taxes and

1 when collected, the general tax shall be placed in a separate fund in
2 the office of the county treasurer to be known as the "metropolitan
3 park district fund" and paid out on warrants.

4 **Sec. 16.** RCW 70.44.060 and 1990 c 234 s 2 are each amended to read
5 as follows:

6 All public hospital districts organized under the provisions of
7 this chapter shall have power:

8 (1) To make a survey of existing hospital and other health care
9 facilities within and without such district.

10 (2) To construct, condemn and purchase, purchase, acquire, lease,
11 add to, maintain, operate, develop and regulate, sell and convey all
12 lands, property, property rights, equipment, hospital and other health
13 care facilities and systems for the maintenance of hospitals,
14 buildings, structures, and any and all other facilities, and to
15 exercise the right of eminent domain to effectuate the foregoing
16 purposes or for the acquisition and damaging of the same or property of
17 any kind appurtenant thereto, and such right of eminent domain shall be
18 exercised and instituted pursuant to a resolution of the commission and
19 conducted in the same manner and by the same procedure as in or may be
20 provided by law for the exercise of the power of eminent domain by
21 incorporated cities and towns of the state of Washington in the
22 acquisition of property rights: PROVIDED, That no public hospital
23 district shall have the right of eminent domain and the power of
24 condemnation against any health care facility.

25 (3) To lease existing hospital and other health care facilities and
26 equipment and/or other property used in connection therewith, including
27 ambulances, and to pay such rental therefor as the commissioners shall
28 deem proper; to provide hospital and other health care services for
29 residents of said district by facilities located outside the boundaries
30 of said district, by contract or in any other manner said commissioners
31 may deem expedient or necessary under the existing conditions; and said
32 hospital district shall have the power to contract with other
33 communities, corporations, or individuals for the services provided by
34 said hospital district; and they may further receive in said hospitals
35 and other health care facilities and furnish proper and adequate
36 services to all persons not residents of said district at such
37 reasonable and fair compensation as may be considered proper:
38 PROVIDED, That it must at all times make adequate provision for the

1 needs of the district and residents of said district shall have prior
2 rights to the available hospital and other health care facilities of
3 said district, at rates set by the district commissioners.

4 (4) For the purpose aforesaid, it shall be lawful for any district
5 so organized to take, condemn and purchase, lease, or acquire, any and
6 all property, and property rights, including state and county lands,
7 for any of the purposes aforesaid, and any and all other facilities
8 necessary or convenient, and in connection with the construction,
9 maintenance, and operation of any such hospitals and other health care
10 facilities, subject, however, to the applicable limitations provided in
11 subsection (2) of this section.

12 (5) To contract indebtedness or borrow money for corporate purposes
13 on the credit of the corporation or the revenues of the hospitals
14 thereof, and the revenues of any other facilities or services that the
15 district is or hereafter may be authorized by law to provide, and to
16 issue and sell: (a) Revenue bonds, revenue warrants, or other revenue
17 obligations therefor payable solely out of a special fund or funds into
18 which the district may pledge such amount of the revenues of the
19 hospitals thereof, and the revenues of any other facilities or services
20 that the district is or hereafter may be authorized by law to provide,
21 to pay the same as the commissioners of the district may determine,
22 such revenue bonds, warrants, or other obligations to be issued and
23 sold in the same manner and subject to the same provisions as provided
24 for the issuance of revenue bonds, warrants, or other obligations by
25 cities or towns under the Municipal Revenue Bond Act, chapter 35.41
26 RCW, as may hereafter be amended; (b) general obligation bonds therefor
27 in the manner and form as provided in RCW 70.44.110 and 70.44.130, as
28 may hereafter be amended; or (c) interest-bearing warrants to be drawn
29 on a fund pending deposit in such fund of money sufficient to redeem
30 such warrants and to be issued and paid in such manner and upon such
31 terms and conditions as the board of commissioners may deem to be in
32 the best interest of the district; and to assign or sell hospital
33 accounts receivable, and accounts receivable for the use of other
34 facilities or services that the district is or hereafter may be
35 authorized by law to provide, for collection with or without recourse.
36 General obligation bonds shall be issued and sold in accordance with
37 chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue
38 obligations may be issued and sold in accordance with chapter 39.46
39 RCW.

1 (6) To raise revenue by the levy of an annual tax on all taxable
2 property within such public hospital district not to exceed fifty cents
3 per thousand dollars of assessed value, and an additional annual tax on
4 all taxable property within such public hospital district not to exceed
5 twenty-five cents per thousand dollars of assessed value, or such
6 further amount as has been or shall be authorized by a vote of the
7 people. Although public hospital districts are authorized to impose
8 two separate regular property tax levies, the levies shall be
9 considered to be a single levy for purposes of the (~~one hundred six~~
10 ~~percent~~) limitation provided for in chapter 84.55 RCW. Public
11 hospital districts are authorized to levy such a general tax in excess
12 of their regular property taxes when authorized so to do at a special
13 election conducted in accordance with and subject to all of the
14 requirements of the Constitution and the laws of the state of
15 Washington now in force or hereafter enacted governing the limitation
16 of tax levies. The said board of district commissioners is authorized
17 and empowered to call a special election for the purpose of submitting
18 to the qualified voters of the hospital district a proposition or
19 propositions to levy taxes in excess of its regular property taxes.
20 The superintendent shall prepare a proposed budget of the contemplated
21 financial transactions for the ensuing year and file the same in the
22 records of the commission on or before the first Monday in September.
23 Notice of the filing of said proposed budget and the date and place of
24 hearing on the same shall be published for at least two consecutive
25 weeks in a newspaper printed and of general circulation in said county.
26 On the first Monday in October the commission shall hold a public
27 hearing on said proposed budget at which any taxpayer may appear and be
28 heard against the whole or any part of the proposed budget. Upon the
29 conclusion of said hearing, the commission shall, by resolution, adopt
30 the budget as finally determined and fix the final amount of
31 expenditures for the ensuing year. Taxes levied by the commission
32 shall be certified to and collected by the proper county officer of the
33 county in which such public hospital district is located in the same
34 manner as is or may be provided by law for the certification and
35 collection of port district taxes. The commission is authorized, prior
36 to the receipt of taxes raised by levy, to borrow money or issue
37 warrants of the district in anticipation of the revenue to be derived
38 by such district from the levy of taxes for the purpose of such
39 district, and such warrants shall be redeemed from the first money

1 available from such taxes when collected, and such warrants shall not
2 exceed the anticipated revenues of one year, and shall bear interest at
3 a rate or rates as authorized by the commission.

4 (7) To enter into any contract with the United States government or
5 any state, municipality, or other hospital district, or any department
6 of those governing bodies, for carrying out any of the powers
7 authorized by this chapter.

8 (8) To sue and be sued in any court of competent jurisdiction:
9 PROVIDED, That all suits against the public hospital district shall be
10 brought in the county in which the public hospital district is located.

11 (9) To pay actual necessary travel expenses and living expenses
12 incurred while in travel status for (a) qualified physicians who are
13 candidates for medical staff positions, and (b) other qualified persons
14 who are candidates for superintendent or other managerial and technical
15 positions, when the district finds that hospitals or other health care
16 facilities owned and operated by it are not adequately staffed and
17 determines that personal interviews with said candidates to be held in
18 the district are necessary or desirable for the adequate staffing of
19 said facilities.

20 (10) To make contracts, employ superintendents, attorneys, and
21 other technical or professional assistants and all other employees; to
22 make contracts with private or public institutions for employee
23 retirement programs; to print and publish information or literature;
24 and to do all other things necessary to carry out the provisions of
25 this chapter.

26 **Sec. 17.** RCW 84.08.115 and 1991 c 218 s 2 are each amended to read
27 as follows:

28 (1) The department shall prepare a clear and succinct explanation
29 of the property tax system, including but not limited to:

30 (a) The standard of true and fair value as the basis of the
31 property tax.

32 (b) How the assessed value for particular parcels is determined.

33 (c) The procedures and timing of the assessment process.

34 (d) How district levy rates are determined, including the ((~~one~~
35 ~~hundred six percent~~)) limit under chapter 84.55 RCW.

36 (e) How the composite tax rate is determined.

37 (f) How the amount of tax is calculated.

1 (g) How a taxpayer may appeal an assessment, and what issues are
2 appropriate as a basis of appeal.

3 (h) A summary of tax exemption and relief programs, along with the
4 eligibility standards and application processes.

5 (2) Each county assessor shall provide copies of the explanation to
6 taxpayers on request, free of charge. Each revaluation notice shall
7 include information regarding the availability of the explanation.

8 **PART III**
9 **MISCELLANEOUS**

10 NEW SECTION. **Sec. 18.** Part headings as used in this act do not
11 constitute any part of the law.

12 NEW SECTION. **Sec. 19.** This act applies to taxes levied in 1996
13 for collection in 1997 and thereafter.

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