

# SENATE BILL REPORT

## SB 5142

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As of January 25, 2000

**Title:** An act relating to taxation authority of cities for zoos, aquariums, and other recreational, civic, cultural, and interpretive facilities.

**Brief Description:** Authorizing taxing authority for zoos, aquariums, and other civic, cultural, and recreational facilities.

**Sponsors:** Senators Horn, McCaslin and Winsley.

**Brief History:**

**Committee Activity:** State & Local Government: 2/4/99; 1/27/00.

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### SENATE COMMITTEE ON STATE & LOCAL GOVERNMENT

**Staff:** Eugene Green (786-7405)

**Background:** Metropolitan park districts may be created in cities with a population of at least 5,000. A metropolitan park district is authorized to manage parks, parkways and boulevards. Only one metropolitan park district, the Metropolitan Park District of Tacoma, exists. A metropolitan park district may impose two separate regular property tax levies on all property located within the district: 1) a levy not to exceed \$0.50 per \$1,000 of assessed valuation; and 2) a levy not to exceed \$0.25 per \$1,000 of assessed valuation. These levies are subject to the constitutional 1 percent limitation on property taxes.

**Summary of Bill:** For the purpose of acquisition, construction, remodeling, equipping, repairing, maintaining, and operating a public zoo, aquarium, or other recreational, civic, cultural, or interpretive facility, the legislative authority of a city with a population of over 150,000 that is not in a metropolitan park district (Seattle, Spokane) may levy, if authorized by a proposition approved by a majority of the voters of the city voting on the proposition, the equivalent annual regular property tax levy of a metropolitan park district. Excess levy, bond issuance, debt limitation, and levy reduction provisions are also the same as for a metropolitan park district, except that this regular property tax authorization may not cause the emergency services levy, county conservation futures levy, or low income housing levy (those levies between \$9.50 and the 1 percent constitutional limitation) to be reduced.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.