
HOUSE BILL 2488

State of Washington

66th Legislature

2020 Regular Session

By Representatives Fitzgibbon and Cody

Read first time 01/15/20. Referred to Committee on Finance.

1 AN ACT Relating to park and recreation district levies; amending
2 RCW 36.69.145, 84.52.010, and 84.52.043; and creating a new section.

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

4 **Sec. 1.** RCW 36.69.145 and 2010 c 106 s 303 are each amended to
5 read as follows:

6 (1) A park and recreation district may impose regular property
7 tax levies in an amount equal to sixty cents or less per thousand
8 dollars of assessed value of property in the district in each year
9 for six consecutive years when specifically authorized so to do by a
10 majority of at least three-fifths of the voters thereof approving a
11 proposition authorizing the levies submitted at a special election or
12 at the regular election of the district, at which election the number
13 of voters voting "yes" on the proposition must constitute three-
14 fifths of a number equal to forty per centum of the number of voters
15 voting in such district at the last preceding general election when
16 the number of voters voting on the proposition does not exceed forty
17 per centum of the number of voters voting in such taxing district in
18 the last preceding general election; or by a majority of at least
19 three-fifths of the voters thereof voting on the proposition if the
20 number of voters voting on the proposition exceeds forty per centum
21 of the number of voters voting in such taxing district in the last

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

11 (2) The limitation in RCW 84.55.010 does not apply to the first
12 levy imposed under this section following the approval of the levies
13 by the voters under subsection (1) of this section.

14 **Sec. 2.** RCW 84.52.010 and 2017 c 196 s 10 are each amended to
15 read as follows:

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

18 (2) The rate percent of all taxes for state and county purposes,
19 and purposes of taxing districts coextensive with the county, must be
20 determined, calculated and fixed by the county assessors of the
21 respective counties, within the limitations provided by law, upon the
22 assessed valuation of the property of the county, as shown by the
23 completed tax rolls of the county, and the rate percent of all taxes
24 levied for purposes of taxing districts within any county must be
25 determined, calculated and fixed by the county assessors of the
26 respective counties, within the limitations provided by law, upon the
27 assessed valuation of the property of the taxing districts
28 respectively.

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

34 (a) The full certified rates of tax levy for state, county,
35 county road district, regional transit authority, and city or town
36 purposes must be extended on the tax rolls in amounts not exceeding
37 the limitations established by law; however any state levy takes
38 precedence over all other levies and may not be reduced for any
39 purpose other than that required by RCW 84.55.010. If, as a result of

1 the levies imposed under RCW 36.54.130, 36.69.145, 84.34.230,
2 84.52.069, 84.52.105, the portion of the levy by a metropolitan park
3 district that was protected under RCW 84.52.120, 84.52.125,
4 84.52.135, and 84.52.140, and the portion of the levy by a flood
5 control zone district that was protected under RCW 84.52.816, the
6 combined rate of regular property tax levies that are subject to the
7 one percent limitation exceeds one percent of the true and fair value
8 of any property, then these levies must be reduced as follows:

9 (i) The portion of the levy by a flood control zone district that
10 was protected under RCW 84.52.816 must be reduced until the combined
11 rate no longer exceeds one percent of the true and fair value of any
12 property or must be eliminated;

13 (ii) If the combined rate of regular property tax levies that are
14 subject to the one percent limitation still exceeds one percent of
15 the true and fair value of any property, the levy imposed by a county
16 under RCW 84.52.140 must be reduced until the combined rate no longer
17 exceeds one percent of the true and fair value of any property or
18 must be eliminated;

19 (iii) If the combined rate of regular property tax levies that
20 are subject to the one percent limitation still exceeds one percent
21 of the true and fair value of any property, the portion of the levy
22 by a fire protection district or regional fire protection service
23 authority that is protected under RCW 84.52.125 must be reduced until
24 the combined rate no longer exceeds one percent of the true and fair
25 value of any property or must be eliminated;

26 (iv) If the combined rate of regular property tax levies that are
27 subject to the one percent limitation still exceeds one percent of
28 the true and fair value of any property, the levy imposed by a county
29 under RCW 84.52.135 must be reduced until the combined rate no longer
30 exceeds one percent of the true and fair value of any property or
31 must be eliminated;

32 (v) If the combined rate of regular property tax levies that are
33 subject to the one percent limitation still exceeds one percent of
34 the true and fair value of any property, the levy imposed by a ferry
35 district under RCW 36.54.130 must be reduced until the combined rate
36 no longer exceeds one percent of the true and fair value of any
37 property or must be eliminated;

38 (vi) If the combined rate of regular property tax levies that are
39 subject to the one percent limitation still exceeds one percent of
40 the true and fair value of any property, the portion of the levy by a

1 metropolitan park district that is protected under RCW 84.52.120 must
2 be reduced until the combined rate no longer exceeds one percent of
3 the true and fair value of any property or must be eliminated;

4 (vii) If the combined rate of regular property tax levies that
5 are subject to the one percent limitation still exceeds one percent
6 of the true and fair value of any property, then the levies imposed
7 under RCW 36.69.145 must be reduced until the combined rate no longer
8 exceeds one percent of the true and fair value of any property or
9 must be eliminated;

10 (viii) If the combined rate of regular property tax levies that
11 are subject to the one percent limitation still exceeds one percent
12 of the true and fair value of any property, then the levies imposed
13 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
14 under RCW 84.52.069 that is in excess of thirty cents per thousand
15 dollars of assessed value, must be reduced on a pro rata basis until
16 the combined rate no longer exceeds one percent of the true and fair
17 value of any property or must be eliminated; and

18 ~~((viii))~~ (ix) If the combined rate of regular property tax
19 levies that are subject to the one percent limitation still exceeds
20 one percent of the true and fair value of any property, then the
21 thirty cents per thousand dollars of assessed value of tax levy
22 imposed under RCW 84.52.069 must be reduced until the combined rate
23 no longer exceeds one percent of the true and fair value of any
24 property or eliminated.

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

29 (i) First, the certified property tax levy authorized under RCW
30 84.52.821 must be reduced on a pro rata basis or eliminated;

31 (ii) Second, if the consolidated tax levy rate still exceeds
32 these limitations, the certified property tax levy rates of those
33 junior taxing districts authorized under RCW 36.68.525,
34 ~~((36.69.145,))~~ 35.95A.100, and 67.38.130 must be reduced on a pro
35 rata basis or eliminated;

36 (iii) Third, if the consolidated tax levy rate still exceeds
37 these limitations, the certified property tax levy rates of flood
38 control zone districts other than the portion of a levy protected
39 under RCW 84.52.816 must be reduced on a pro rata basis or
40 eliminated;

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

9 (v) Fifth, if the consolidated tax levy rate still exceeds these
10 limitations, the first fifty cent per thousand dollars of assessed
11 valuation levies for metropolitan park districts created on or after
12 January 1, 2002, must be reduced on a pro rata basis or eliminated;

13 (vi) Sixth, if the consolidated tax levy rate still exceeds these
14 limitations, the certified property tax levy rates authorized to fire
15 protection districts under RCW 52.16.140 and 52.16.160 and regional
16 fire protection service authorities under RCW 52.26.140(1) (b) and
17 (c) must be reduced on a pro rata basis or eliminated; and

18 (vii) Seventh, if the consolidated tax levy rate still exceeds
19 these limitations, the certified property tax levy rates authorized
20 for fire protection districts under RCW 52.16.130, regional fire
21 protection service authorities under RCW 52.26.140(1)(a), library
22 districts, metropolitan park districts created before January 1,
23 2002, under their first fifty cent per thousand dollars of assessed
24 valuation levy, and public hospital districts under their first fifty
25 cent per thousand dollars of assessed valuation levy, must be reduced
26 on a pro rata basis or eliminated.

27 **Sec. 3.** RCW 84.52.043 and 2017 3rd sp.s. c 13 s 304 are each
28 amended to read as follows:

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

32 (1) Levies of the senior taxing districts are as follows: (a) The
33 levies by the state may not exceed the applicable aggregate rate
34 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
35 equalized value in accordance with the indicated ratio fixed by the
36 state department of revenue to be used exclusively for the support of
37 the common schools; (b) the levy by any county may not exceed one
38 dollar and eighty cents per thousand dollars of assessed value; (c)
39 the levy by any road district may not exceed two dollars and twenty-

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

11 (2) The aggregate levies of junior taxing districts and senior
12 taxing districts, other than the state, may not exceed five dollars
13 and ninety cents per thousand dollars of assessed valuation. The term
14 "junior taxing districts" includes all taxing districts other than
15 the state, counties, road districts, cities, towns, port districts,
16 and public utility districts. The limitations provided in this
17 subsection do not apply to: (a) Levies at the rates provided by
18 existing law by or for any port or public utility district; (b)
19 excess property tax levies authorized in Article VII, section 2 of
20 the state Constitution; (c) levies for acquiring conservation futures
21 as authorized under RCW 84.34.230; (d) levies for emergency medical
22 care or emergency medical services imposed under RCW 84.52.069; (e)
23 levies to finance affordable housing for very low-income housing
24 imposed under RCW 84.52.105; (f) the portions of levies by
25 metropolitan park districts that are protected under RCW 84.52.120;
26 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
27 for criminal justice purposes under RCW 84.52.135; (i) the portions
28 of levies by fire protection districts and regional fire protection
29 service authorities that are protected under RCW 84.52.125; (j)
30 levies by counties for transit-related purposes under RCW 84.52.140;
31 (k) the portion of the levy by flood control zone districts that are
32 protected under RCW 84.52.816; ~~((and))~~ (l) levies imposed by a
33 regional transit authority under RCW 81.104.175; and (m) levies
34 imposed by park and recreation districts under RCW 36.69.145.

35 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
36 collection in 2021 and thereafter.

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