

2 **SB 6118** - S AMD to S AMD (S-4064.2/96 2nd Draft) - 008

3 By Senator Cantu

4 SCOPE AND OBJECT RAISED; RULED OUTSIDE S/O 1/9/96

5 On page 11 of the amendment, after line 33, insert the following:

6 "Sec. 8. RCW 84.55.010 and 1979 ex.s. c 218 s 2 are each amended
7 to read as follows:

8 (1) Except as provided in this chapter, the levy for a taxing
9 district in any year shall be set so that the regular property taxes
10 payable in the following year shall not exceed one hundred six percent
11 or one hundred percent plus inflation, whichever is lower, of the
12 amount of regular property taxes lawfully levied for such district in
13 the highest of the three most recent years in which such taxes were
14 levied for such district plus an additional dollar amount calculated by
15 multiplying the increase in assessed value in that district resulting
16 from new construction, improvements to property, and any increase in
17 the assessed value of state-assessed property by the regular property
18 tax levy rate of that district for the preceding year.

19 (2) For the purposes of this section, "inflation" means the
20 percentage change in the implicit price deflator for the United States,
21 as published by the federal department of commerce, for the fiscal year
22 ending June 30th of the year preceding the year in which the taxes are
23 due.

24 **Sec. 9.** RCW 84.55.020 and 1971 ex.s. c 288 s 21 are each amended
25 to read as follows:

26 (1) Notwithstanding the limitation set forth in RCW 84.55.010, the
27 first levy for a taxing district created from consolidation of similar
28 taxing districts shall be set so that the regular property taxes
29 payable in the following year shall not exceed one hundred six percent
30 or one hundred percent plus inflation, whichever is lower, of the sum
31 of the amount of regular property taxes lawfully levied for each
32 component taxing district in the highest of the three most recent years
33 in which such taxes were levied for such district plus the additional
34 dollar amount calculated by multiplying the increase in assessed value
35 in each component district resulting from new construction and

1 improvements to property by the regular property tax rate of each
2 component district for the preceding year.

3 (2) For the purposes of this section, "inflation" means the
4 percentage change in the implicit price deflator for the United States,
5 as published by the federal department of commerce, for the fiscal year
6 ending June 30th of the year preceding the year in which the taxes are
7 due.

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

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

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

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

1 the office of the county treasurer to be known as the "metropolitan
2 park district fund" and paid out on warrants.

3 **Sec. 11.** RCW 70.44.060 and 1990 c 234 s 2 are each amended to read
4 as follows:

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

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

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

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

1 rights to the available hospital and other health care facilities of
2 said district, at rates set by the district commissioners.

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

11 (5) To contract indebtedness or borrow money for corporate purposes
12 on the credit of the corporation or the revenues of the hospitals
13 thereof, and the revenues of any other facilities or services that the
14 district is or hereafter may be authorized by law to provide, and to
15 issue and sell: (a) Revenue bonds, revenue warrants, or other revenue
16 obligations therefor payable solely out of a special fund or funds into
17 which the district may pledge such amount of the revenues of the
18 hospitals thereof, and the revenues of any other facilities or services
19 that the district is or hereafter may be authorized by law to provide,
20 to pay the same as the commissioners of the district may determine,
21 such revenue bonds, warrants, or other obligations to be issued and
22 sold in the same manner and subject to the same provisions as provided
23 for the issuance of revenue bonds, warrants, or other obligations by
24 cities or towns under the Municipal Revenue Bond Act, chapter 35.41
25 RCW, as may hereafter be amended; (b) general obligation bonds therefor
26 in the manner and form as provided in RCW 70.44.110 and 70.44.130, as
27 may hereafter be amended; or (c) interest-bearing warrants to be drawn
28 on a fund pending deposit in such fund of money sufficient to redeem
29 such warrants and to be issued and paid in such manner and upon such
30 terms and conditions as the board of commissioners may deem to be in
31 the best interest of the district; and to assign or sell hospital
32 accounts receivable, and accounts receivable for the use of other
33 facilities or services that the district is or hereafter may be
34 authorized by law to provide, for collection with or without recourse.
35 General obligation bonds shall be issued and sold in accordance with
36 chapter 39.46 RCW. Revenue bonds, revenue warrants, or other revenue
37 obligations may be issued and sold in accordance with chapter 39.46
38 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. 12.** 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 NEW SECTION. **Sec. 13.** Sections 8 through 12 of this act apply to
9 taxes levied in 1996 for collection in 1997 and thereafter."

10 Renumber the sections consecutively and correct any internal
11 references accordingly

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14 On page 12, line 6 of the title amendment, strike "and 84.56.070"
15 and insert "84.56.070, 84.55.010, 84.55.020, 35.61.210, 7044.060, and
16 84.08.115"

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