

ESHB 1631 - S COMM AMD

By Committee on Natural Resources, Ocean & Recreation

NOT ADOPTED 04/07/2005

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 84.34.230 and 1995 c 318 s 8 are each amended to read
4 as follows:

5 Conservation futures are a useful tool for counties to preserve
6 lands of public interest for future generations. Counties are
7 encouraged to use some conservation futures as one tool for salmon
8 preservation purposes.

9 For the purpose of acquiring conservation futures (~~(as well as)~~)
10 and other rights and interests in real property pursuant to RCW
11 84.34.210 and 84.34.220, and for maintaining and operating any property
12 acquired with these funds, a county may levy an amount not to exceed
13 (~~(six and one quarter)~~) ten cents per thousand dollars of assessed
14 valuation against the assessed valuation of all taxable property within
15 the county. The limitations in RCW 84.52.043 shall not apply to the
16 tax levy authorized in this section. Any rights or interests in real
17 property acquired under this section after the effective date of this
18 section must be located within the assessing county.

19 **Sec. 2.** RCW 84.34.240 and 1971 ex.s. c 243 s 5 are each amended to
20 read as follows:

21 Conservation futures are a useful tool for counties to preserve
22 lands of public interest for future generations. Counties are
23 encouraged to use some conservation futures as one tool for salmon
24 preservation purposes.

25 (1) Any board of county commissioners may establish by resolution
26 a special fund which may be termed a conservation futures fund to which
27 it may credit all taxes levied pursuant to RCW 84.34.230. Amounts
28 placed in this fund may be used (~~(solely)~~) for the purpose of acquiring
29 rights and interests in real property pursuant to the terms of RCW

1 84.34.210 and 84.34.220, and for the maintenance and operation of any
2 property acquired with these funds. The amount of revenue used for
3 maintenance and operations of parks and recreational land may not
4 exceed fifteen percent of the total amount collected from the tax
5 levied under RCW 84.34.230 in the preceding calendar year. Revenues
6 from this tax may not be used to supplant existing maintenance and
7 operation funding. Any rights or interests in real property acquired
8 under this section must be located within the assessing county.

9 (2) In counties greater than one hundred thousand in population,
10 the board of county commissioners or county legislative authority shall
11 develop a process to help ensure distribution of the tax levied under
12 RCW 84.34.230, over time, throughout the county.

13 (3)(a) Between the effective date of this section and July 1, 2008,
14 the county legislative authority of a county with a population density
15 of fewer than four persons per square mile may enact an ordinance
16 offering a ballot proposal to the people of the county to determine
17 whether or not the county legislative authority may make a one-time
18 emergency reallocation of unspent conservation futures funds to pay for
19 other county government purposes, where such conservation futures funds
20 were originally levied under RCW 84.34.230 but never spent to acquire
21 rights and interests in real property.

22 (b) Upon adoption by the county legislative authority of a ballot
23 proposal ordinance under (a) of this subsection the county auditor
24 shall: (i) Confer with the county legislative authority and review any
25 proposal to the people as to form and style; (ii) give the ballot
26 proposal a number, which thereafter shall be the identifying number for
27 the proposal; (iii) transmit a copy of the proposal to the prosecuting
28 attorney; and (iv) submit the proposal to the people at the next
29 general or special election that is not less than ninety days after the
30 adoption of the ordinance by the county legislative authority.

31 (c) The county prosecuting attorney shall within fifteen working
32 days of receipt of the proposal compose a concise statement, posed as
33 a positive question, not to exceed twenty-five words, which shall
34 express and give a true and impartial statement of the proposal. Such
35 concise statement shall be the ballot title.

36 (d) If the measure is affirmed by a majority voting on the issue it
37 shall become effective ten days after the results of the election are
38 certified.

1 (4) Nothing in this section shall be construed as limiting in any
2 manner methods and funds otherwise available to a county for financing
3 the acquisition of such rights and interests in real property.

4 **Sec. 3.** RCW 84.52.010 and 2004 c 129 s 21 and 2004 c 80 s 3 are
5 each reenacted and amended to read as follows:

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

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

19 When a county assessor finds that the aggregate rate of tax levy on
20 any property, that is subject to the limitations set forth in RCW
21 84.52.043 or 84.52.050, exceeds the limitations provided in either of
22 these sections, the assessor shall recompute and establish a
23 consolidated levy in the following manner:

24 (1) The full certified rates of tax levy for state, county, county
25 road district, and city or town purposes shall be extended on the tax
26 rolls in amounts not exceeding the limitations established by law;
27 however any state levy shall take precedence over all other levies and
28 shall not be reduced for any purpose other than that required by RCW
29 84.55.010. If, as a result of the levies imposed under RCW 84.52.135,
30 36.54.130, 84.52.069, 84.34.230, the portion of the levy by a
31 metropolitan park district that was protected under RCW 84.52.120, and
32 84.52.105, the combined rate of regular property tax levies that are
33 subject to the one percent limitation exceeds one percent of the true
34 and fair value of any property, then these levies shall be reduced as
35 follows:

36 (a) If the consolidated tax levy rate exceeds these limitations,
37 any portion of the levy imposed under RCW 84.34.230 that is in excess

1 of six and one-quarter cents per thousand dollars of assessed valuation
2 shall be reduced until the combined rate no longer exceeds one percent
3 of the true and fair value of any property or must be eliminated prior
4 to any other levy authorized under RCW 84.34.230;

5 (b) If the combined rate of regular property tax levies that are
6 subject to the one percent limitation still exceeds one percent of the
7 true and fair value of any property, the levy imposed by a county under
8 RCW 84.52.135 must be reduced until the combined rate no longer exceeds
9 one percent of the true and fair value of any property or must be
10 eliminated;

11 ~~((b))~~ (c) If the combined rate of regular property tax levies
12 that are subject to the one percent limitation still exceeds one
13 percent of the true and fair value of any property, the levy imposed by
14 a ferry district under RCW 36.54.130 must be reduced until the combined
15 rate no longer exceeds one percent of the true and fair value of any
16 property or must be eliminated;

17 ~~((c))~~ (d) If the combined rate of regular property tax levies
18 that are subject to the one percent limitation still exceeds one
19 percent of the true and fair value of any property, the portion of the
20 levy by a metropolitan park district that is protected under RCW
21 84.52.120 shall be reduced until the combined rate no longer exceeds
22 one percent of the true and fair value of any property or shall be
23 eliminated;

24 ~~((d))~~ (e) If the combined rate of regular property tax levies
25 that are subject to the one percent limitation still exceeds one
26 percent of the true and fair value of any property, then the levies
27 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
28 imposed under RCW 84.52.069 that is in excess of thirty cents per
29 thousand dollars of assessed value, shall be reduced on a pro rata
30 basis until the combined rate no longer exceeds one percent of the true
31 and fair value of any property or shall be eliminated; and

32 ~~((e))~~ (f) If the combined rate of regular property tax levies
33 that are subject to the one percent limitation still exceeds one
34 percent of the true and fair value of any property, then the thirty
35 cents per thousand dollars of assessed value of tax levy imposed under
36 RCW 84.52.069 shall be reduced until the combined rate no longer
37 exceeds one percent of the true and fair value of any property or
38 eliminated.

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

5 (a) First, the certified property tax levy rates of those junior
6 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,
7 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

11 (c) Third, if the consolidated tax levy rate still exceeds these
12 limitations, the certified property tax levy rates of all other junior
13 taxing districts, other than fire protection districts, regional fire
14 protection service authorities, library districts, the first fifty cent
15 per thousand dollars of assessed valuation levies for metropolitan park
16 districts, and the first fifty cent per thousand dollars of assessed
17 valuation levies for public hospital districts, shall be reduced on a
18 pro rata basis or eliminated;

19 (d) Fourth, if the consolidated tax levy rate still exceeds these
20 limitations, the first fifty cent per thousand dollars of assessed
21 valuation levies for metropolitan park districts created on or after
22 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

23 (e) Fifth, if the consolidated tax levy rate still exceeds these
24 limitations, the certified property tax levy rates authorized to
25 regional fire protection service authorities under RCW 52.26.140(1) (b)
26 and (c) and fire protection districts under RCW 52.16.140 and 52.16.160
27 shall be reduced on a pro rata basis or eliminated; and

28 (f) Sixth, if the consolidated tax levy rate still exceeds these
29 limitations, the certified property tax levy rates authorized for
30 regional fire protection service authorities under RCW 52.26.140(1)(a),
31 fire protection districts under RCW 52.16.130, library districts,
32 metropolitan park districts created before January 1, 2002, under their
33 first fifty cent per thousand dollars of assessed valuation levy, and
34 public hospital districts under their first fifty cent per thousand
35 dollars of assessed valuation levy, shall be reduced on a pro rata
36 basis or eliminated."

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1 On page 1, line 2 of the title, after "levy;" strike the remainder
2 of the title and insert "amending RCW 84.34.230 and 84.34.240; and
3 reenacting and amending RCW 84.52.010."

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