

2 **SHB 1122** - S COMM AMD  
3 By Committee on Ecology & Parks

4 ADOPTED 3/1/94

5 Strike everything after the enacting clause and insert the  
6 following:

7 "NEW SECTION. **Sec. 1.** The intent of the legislature by enacting  
8 sections 2 through 5 of chapter . . . , Laws of 1993 (this act) is:

9 (1) To allow park and recreation districts and park and recreation  
10 service areas to place more than one excess levy on the same ballot,  
11 allowing districts and service areas to give voters the opportunity to  
12 vote on separate issues, such as for operating and capital funds, at  
13 the same election, thereby reducing election costs; and

14 (2) To increase the amount a park and recreation district or park  
15 and recreation service area may collect through a six-year property tax  
16 levy from a maximum of fifteen cents per thousand dollars of assessed  
17 value to a maximum of sixty cents per thousand dollars of assessed  
18 value. This would allow for a more stable funding source for park and  
19 recreation districts and park and recreation service areas at a  
20 realistic tax rate and reduce the need for holding excess levy  
21 elections on an annual or biannual basis. In addition, it would level  
22 out the collection of taxes over each of six years rather than the  
23 practice now of collecting in one year to fund two years.

24 **Sec. 2.** RCW 36.69.140 and 1984 c 186 s 30 are each amended to read  
25 as follows:

26 (1) A park and recreation district shall have the power to levy  
27 ~~((an))~~ excess ~~((levy))~~ levies upon the property included within the  
28 district, in the manner prescribed by Article VII, section 2, of the  
29 Constitution and by RCW 84.52.052~~((. — Such excess levy may be either))~~  
30 for operating funds ~~((or for))~~, capital outlay funds, ~~((or for a))~~ and  
31 cumulative reserve funds.

32 (2) A park and recreation district may issue general obligation  
33 bonds for capital purposes only, not to exceed an amount, together with  
34 any outstanding nonvoter approved general obligation indebtedness equal  
35 to three-eighths of one percent of the value of the taxable property

1 within such district, as the term "value of the taxable property" is  
2 defined in RCW 39.36.015. A park and recreation district may  
3 additionally issue general obligation bonds, together with outstanding  
4 voter approved and nonvoter approved general obligation indebtedness,  
5 equal to one and one-fourth percent of the value of the taxable  
6 property within the district, as the term "value of the taxable  
7 property" is defined in RCW 39.36.015, when such bonds are approved by  
8 three-fifths of the voters of the district at a general or special  
9 election called for that purpose and may provide for the retirement  
10 thereof by levies in excess of dollar rate limitations in accordance  
11 with the provisions of RCW 84.52.056. When authorized by the voters of  
12 the district, the district may issue interest bearing warrants payable  
13 out of and to the extent of excess levies authorized in the year in  
14 which the excess levy was approved. These elections shall be held as  
15 provided in RCW 39.36.050. Such bonds and warrants shall be issued and  
16 sold in accordance with chapter 39.46 RCW.

17 **Sec. 3.** RCW 36.69.145 and 1984 c 131 s 6 are each amended to read  
18 as follows:

19 (1) A park and recreation district may impose regular property tax  
20 levies in an amount equal to ~~((fifteen))~~ sixty cents or less per  
21 thousand dollars of assessed value of property in the district in each  
22 year for ~~((five))~~ six consecutive years when specifically authorized so  
23 to do by a majority of at least three-fifths of the voters thereof  
24 approving a proposition authorizing the levies submitted at a special  
25 election or at the regular election of the district, at which election  
26 the number of ~~((persons))~~ voters voting "yes" on the proposition shall  
27 constitute three-fifths of a number equal to forty per centum of the  
28 ~~((total votes cast))~~ number of voters voting in such district at the  
29 last preceding general election when the number of ~~((electors))~~ voters  
30 voting on the proposition does not exceed forty per centum of the  
31 ~~((total votes cast))~~ number of voters voting in such taxing district in  
32 the last preceding general election; or by a majority of at least  
33 three-fifths of the ~~((electors))~~ voters thereof voting on the  
34 proposition if the number of ~~((electors))~~ voters voting on the  
35 proposition exceeds forty per centum of the ~~((total votes cast))~~ number  
36 of voters voting in such taxing district in the last preceding general  
37 election. A proposition authorizing the tax levies shall not be  
38 submitted by a park and recreation district more than twice in any

1 twelve-month period. Ballot propositions shall conform with RCW  
2 29.30.111. In the event a park and recreation district is levying  
3 property taxes, which in combination with property taxes levied by  
4 other taxing districts subject to the one percent limitation provided  
5 for in Article 7, section 2, of our state Constitution result in taxes  
6 in excess of the limitation provided for in RCW 84.52.043, the park and  
7 recreation district property tax levy shall be reduced or eliminated  
8 before the property tax levies of other taxing districts are reduced.

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

12 **Sec. 4.** RCW 36.68.520 and 1984 c 186 s 29 and 1984 c 131 s 8 are  
13 each reenacted and amended to read as follows:

14 (1) A park and recreation service area shall have the power to levy  
15 ~~((an))~~ annual excess ~~((levy))~~ levies upon the property included within  
16 the service area if authorized at a special election called for the  
17 purpose in the manner prescribed by section 2, Article VII of the  
18 Constitution and by RCW 84.52.052~~((-~~

19 ~~This excess levy may be either))~~ for operating funds, ~~((or for))~~  
20 capital outlay funds, ~~((or for a))~~ and cumulative reserve funds.

21 (2) A park and recreation service area may issue general obligation  
22 bonds for capital purposes only, not to exceed an amount, together with  
23 any outstanding nonvoter approved general obligation indebtedness,  
24 equal to three-eighths of one percent of the value of the taxable  
25 property within the ~~((district))~~ service area. ~~((Such districts))~~  
26 Additionally, a park and recreation service area may issue general  
27 obligation bonds, together with any outstanding voter approved and  
28 nonvoter approved general indebtedness, equal to two and one-half  
29 percent of the value of the taxable property within the ~~((district))~~  
30 service area, as the term "value of the taxable property" is defined in  
31 RCW 39.36.015, when such bonds are approved by the voters of the  
32 ~~((district))~~ service area at a special election called for the purpose  
33 in accordance with the provisions of Article VIII, section 6 of the  
34 Constitution. Such bonds shall be issued and sold in accordance with  
35 chapter 39.46 RCW.

36 Bonds may be retired by excess property tax levies when such levies  
37 are approved by the voters at a special election in accordance with the

1 provisions of Article VII, section 2 of the Constitution and RCW  
2 84.52.056.

3 Any elections shall be held as provided in RCW 39.36.050.

4 **Sec. 5.** RCW 36.68.525 and 1984 c 131 s 9 are each amended to read  
5 as follows:

6 A park and recreation service area may impose regular property tax  
7 levies in an amount equal to (~~fifteen~~) sixty cents or less per  
8 thousand dollars of assessed value of property in the service area in  
9 each year for six consecutive years when specifically authorized so to  
10 do by a majority of at least three-fifths of the voters thereof  
11 approving a proposition authorizing the levies submitted not more than  
12 twelve months prior to the date on which the proposed initial levy is  
13 to be made and not oftener than twice in such twelve month period,  
14 either at a special election or at the regular election of the service  
15 area, at which election the number of (~~persons~~) voters voting "yes"  
16 on the proposition shall constitute three-fifths of a number equal to  
17 forty percent of the (~~total votes cast~~) number of voters voting in  
18 the service area at the last preceding general election when the number  
19 of (~~electors~~) voters voting on the proposition does not exceed forty  
20 percent of the (~~total votes cast~~) number of voters voting in such  
21 taxing district in the last preceding general election; or by a  
22 majority of at least three-fifths of the (~~electors~~) voters thereof  
23 voting on the proposition if the number of (~~electors~~) voters voting  
24 on the proposition exceeds forty per centum of the (~~total votes cast~~)  
25 number of voters voting in such taxing district in the last preceding  
26 general election. A proposition authorizing such tax levies shall not  
27 be submitted by a park and recreation (~~district~~) service area more  
28 than twice in any twelve-month period. Ballot propositions shall  
29 conform with RCW 29.30.111. If a park and recreation service area is  
30 levying property taxes, which in combination with property taxes levied  
31 by other taxing districts result in taxes in excess of the nine-dollar  
32 and fifteen cents per thousand dollars of assessed valuation limitation  
33 provided for in RCW 84.52.043, the park and recreation service area  
34 property tax levy shall be reduced or eliminated before the property  
35 tax levies of other taxing districts are reduced."

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4 On page 1, line 1 of the title, after "parks;" strike the remainder  
5 of the title and insert "amending RCW 36.69.140, 36.69.145, and  
6 36.68.525; reenacting and amending RCW 36.68.520; and creating a new  
7 section."

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