

1 **HB 2841 - H AMD 107 ADOPTED 2-7-96**

2 By Representatives Chandler, B. Thomas and Carrell

3  
4 Strike everything after the enacting clause and insert:

5 "NEW SECTION. **Sec. 1.** A new section is added to chapter  
6 84.55 RCW to read as follows:

7 (1) As used in this section, "full levy" means the levy amount  
8 that would be allowed otherwise under this chapter without regard  
9 to RCW 84.55.012 or this section.

10 (2) The state levy for collection in 1997 shall be reduced by  
11 five percent of the full levy for that year. The tax reduction  
12 provided in this section is in addition to any other tax reduction  
13 legislation that may be enacted by the legislature.

14 (3) Levies collected before 1997 shall not be used as a base  
15 for calculating limits for state levies for collection after 1997.

16  
17 **Sec. 2.** RCW 84.55.012 and 1995 2nd sp.s. c 13 s 2 are each  
18 amended to read as follows:

19 (1) The state property tax levy for collection in 1996 shall  
20 be reduced by 4.7187 percent of the levy amount that would  
21 otherwise be allowed under this chapter without regard to this  
22 section or any other tax reduction legislation enacted in 1995.

23 (2) The tax reduction provided in this section is in addition  
24 to any other tax reduction legislation that may be enacted by the  
25 legislature.

26 (~~(3) State levies for collection after 1996 shall be set at~~  
27 ~~the amount that would be allowed otherwise under this chapter if~~  
28 ~~the state levy for collection in 1996 had been set without the~~  
29 ~~reduction under subsection (1) of this section.))~~

1           **Sec. 3.** RCW 84.55.005 and 1994 c 301 s 49 are each amended to  
2 read as follows:

3           As used in this chapter(~~(, the term)~~):

4           (1) "Regular property taxes" has the meaning given it in RCW  
5 84.04.140, and also includes amounts received in lieu of regular  
6 property taxes.

7           (2) "Inflation" means the percentage change in the United  
8 States consumer price index for the calendar year during which the  
9 taxes are payable, as forecast by the economic and revenue forecast  
10 council in the official forecast adopted in September of the year  
11 before the taxes are payable.

12  
13           NEW SECTION. **Sec. 4.** A new section is added to chapter 84.55  
14 RCW to read as follows:

15           Except as provided in this chapter, the levy for districts  
16 other than junior districts, as defined in RCW 84.52.043, in any  
17 year shall be set so that the regular property taxes payable in the  
18 following year shall not exceed the lesser of one hundred six  
19 percent or one hundred percent plus inflation, multiplied by the  
20 amount of regular property taxes lawfully levied for the state in  
21 the highest of the three most recent years in which such taxes were  
22 levied for such district, plus an additional dollar amount  
23 calculated by multiplying the increase in assessed value in that  
24 district resulting from new construction, improvements to property,  
25 and any increase in the assessed value of state-assessed property  
26 by the regular property tax levy rate of the state for the  
27 preceding year.

28  
29           **Sec. 5.** RCW 84.55.010 and 1979 ex.s. c 218 s 2 are each  
30 amended to read as follows:

31           Except as provided in this chapter, the levy for a junior  
32 taxing district, as defined in RCW 84.52.043, in any year shall be  
33 set so that the regular property taxes payable in the following

1 year shall not exceed one hundred six percent of the amount of  
2 regular property taxes lawfully levied for such district in the  
3 highest of the three most recent years in which such taxes were  
4 levied for such district plus an additional dollar amount  
5 calculated by multiplying the increase in assessed value in that  
6 district resulting from new construction, improvements to property,  
7 and any increase in the assessed value of state-assessed property  
8 by the regular property tax levy rate of that district for the  
9 preceding year.

10  
11 NEW SECTION. **Sec. 6.** The legislature finds that large and  
12 unanticipated increases in taxes on residential property cause  
13 hardships for many homeowners. The legislature intends to allow  
14 distressed taxpayers to defer taxes due so that they will be able  
15 to remain in their homes while still paying an equitable share of  
16 the overall property tax burden. The legislature also finds that  
17 infrequent revaluations are inconsistent with the purposes of  
18 maintaining an equitable and uniform property tax system, and often  
19 result in sharp and unanticipated increases in assessments that  
20 cause unnecessary financial distress for taxpayers. The  
21 legislature intends that more frequent revaluations be conducted in  
22 all areas of the state to prevent or mitigate such increases in  
23 assessments. The legislature finds that taxation of property by  
24 numerous taxing districts makes difficult public understanding of  
25 the amounts and purposes of property taxes, and intends that the  
26 taxpayer be provided with sufficient information to understand a  
27 property tax bill and to make informed decisions on proposed  
28 property tax levies. The legislature intends that taxpayers not be  
29 dissuaded from exercising the right to appeal a property tax  
30 assessment by fear that such an appeal will result in a higher  
31 assessment.

1           **Sec. 7.** RCW 84.38.010 and 1975 1st ex.s. c 291 s 26 are each  
2 amended to read as follows:

3           (1) The legislature finds that savings once deemed adequate  
4 for retirement living have been rendered inadequate by increased  
5 tax rates, increased property values, and the failure of pension  
6 systems to adequately reflect such factors. It is therefore deemed  
7 necessary that the legislature, in addition to that tax exemption  
8 as provided for in RCW 84.36.381 through 84.36.389 as now or  
9 hereafter amended, allow retired persons to defer payment of  
10 special assessments on their residences, and to defer their real  
11 property tax obligations on their residences, an amount of up to  
12 eighty percent of their equity in said property. ((This deferral  
13 program)) The deferral provided under RCW 84.38.030 is intended to  
14 assist retired persons in maintaining their dignity and a  
15 reasonable standard of living by residing in their own homes,  
16 providing for their own needs, and managing their own affairs  
17 without requiring assistance from public welfare programs.

18           (2) The legislature also finds that large and unanticipated  
19 increases in taxes on residential property, usually attributable to  
20 rapid increases in property values, cause undue and excessive  
21 hardships for many homeowners. These increased tax burdens put  
22 many of these homeowners at risk of being unable to remain in their  
23 residences and maintain their property. Temporary financial  
24 hardships, such as unemployment or medical costs, may also cause  
25 some homeowners to have insufficient resources to pay property tax  
26 bills. The legislature therefore intends to provide such  
27 distressed taxpayers with the ability to defer taxes due so that  
28 they will be able to remain in their homes while still paying an  
29 equitable share of the overall property tax burden.

30  
31           NEW SECTION. **Sec. 8.** A new section is added to chapter 84.38  
32 RCW to read as follows:

1           A claimant may defer payment of that amount of real property  
2 taxes that exceeds six percent of the claimant's combined  
3 disposable income, but not to exceed two thousand five hundred  
4 dollars per year, if the following conditions are met:

5           (1) The property taxes must have been imposed upon a residence  
6 that was occupied by the claimant as a principal place of residence  
7 as of January 1st of the year in which the taxes are due, subject  
8 to the exceptions allowed under RCW 84.36.381(1);

9           (2) The total amount deferred by a claimant under this chapter  
10 must not exceed eighty percent of the claimant's equity value in  
11 the claimant's residence; and

12           (3) The claimant must meet the conditions of RCW 84.38.030 (4)  
13 and (5).

14  
15           **Sec. 9.** RCW 84.38.050 and 1979 ex.s. c 214 s 8 are each  
16 amended to read as follows:

17           (1)(a) Declarations to defer property taxes for all years  
18 following the first year under RCW 84.38.030 may be made by filing  
19 with the county assessor no later than thirty days before the tax  
20 is due a renewal form in duplicate, prescribed by the department of  
21 revenue and supplied by the county assessor, which affirms the  
22 continued eligibility of the claimant.

23           (b) In January of each year, the county assessor shall send to  
24 each claimant who has been granted deferral of ad valorem taxes for  
25 the previous year under RCW 84.38.030 renewal forms and notice to  
26 renew.

27           (2) Declarations to defer special assessments shall be made by  
28 filing with the assessor no later than thirty days before the  
29 special assessment is due on a form to be prescribed by the  
30 department of revenue and supplied by the county assessor. Upon  
31 approval, the full amount of special assessments upon such  
32 claimant's residence shall be deferred but not to exceed an amount

1 equal to eighty percent of the claimant's equity value in said  
2 property.

3  
4 **Sec. 10.** RCW 84.40.045 and 1994 c 301 s 36 are each amended  
5 to read as follows:

6 (1) The assessor shall give notice of any change in the true  
7 and fair value of real property for the tract or lot of land and  
8 any improvements thereon no later than thirty days after appraisal:  
9 PROVIDED, That no such notice shall be mailed during the period  
10 from January 15 to February 15 of each year: PROVIDED FURTHER,  
11 That no notice need be sent with respect to changes in valuation of  
12 forest land made pursuant to chapter 84.33 RCW.

13 (2) The notice shall contain a statement of both the prior and  
14 the new true and fair value and the ratio of the assessed value to  
15 the true and fair value on which the assessment of the property is  
16 based, stating separately land and improvement values, and a brief  
17 statement of the procedure for appeal to the board of equalization  
18 and the time, date, and place of the meetings of the board.

19 (3) The notice shall be mailed by the assessor to the  
20 taxpayer. If any taxpayer, as shown by the tax rolls, holds solely  
21 a security interest in the real property which is the subject of  
22 the notice, pursuant to a mortgage, contract of sale, or deed of  
23 trust(~~(, and thereafter such person shall also receive a copy of~~  
24 ~~the notice provided for in this section)~~). Within thirty days of  
25 receipt of the notice, such taxpayer shall transmit a copy of the  
26 notice to the person making payments under the security agreement.  
27 The copy shall clearly state that it is not a bill and is for  
28 informational purposes only. Willful failure to comply with (~~such~~  
29 ~~request~~) this subsection within the time limitation provided for  
30 herein shall make such taxpayer subject to a maximum civil penalty  
31 of five thousand dollars. The penalties provided for herein shall  
32 be recoverable in an action by the county prosecutor, and when  
33 recovered shall be deposited in the county current expense fund.

1 ((The assessor shall make the request provided for by this section  
2 during the month of January.))

3  
4 **Sec. 11.** RCW 84.56.050 and 1991 c 245 s 17 are each amended  
5 to read as follows:

6 (1) On receiving the tax rolls the treasurer shall post all  
7 real and personal property taxes from the rolls to the treasurer's  
8 tax roll, and shall carry forward to the current tax rolls a  
9 memorandum of all delinquent taxes on each and every description of  
10 property, and enter the same on the property upon which the taxes  
11 are delinquent showing the amounts for each year.

12 (2) The treasurer shall notify each taxpayer in the county, at  
13 the expense of the county, of the amount of the real and personal  
14 property(~~(, and the current and delinquent amount of tax due on the~~  
15 same; and the treasurer shall have printed on the notice the name  
16 of each tax and the levy made on the same)) taxes due and payable.  
17 The notice mailed to the taxpayer shall at a minimum contain the  
18 following information and this information must be separately  
19 stated on the notice:

20 (a) The name and address of the taxpayer;

21 (b) The name, address, and telephone number of the county  
22 issuing the notice;

23 (c) The parcel number as noted in the county records;

24 (d) The legal property address and description;

25 (e) The year for which the assessment is being made;

26 (f) The assessed valuation for the identified parcel's land  
27 and improvement value as reported by the county assessor's office;

28 (g) Except when multiple parcels are included on the same tax  
29 bill, billing information containing the name of each taxing  
30 jurisdiction levying a tax on the identified parcel, the amount of  
31 that jurisdiction's levy rate, or the total amount due for each  
32 taxing jurisdiction;

1       (h) The total taxes due and payable from the taxpayer,  
2 including any delinquent taxes and any interest or penalties due;  
3 and

4       (i) A notice of the payment due dates and possible delinquency  
5 penalties and interest.

6       (3) The county treasurer shall be the sole collector of all  
7 delinquent taxes and all other taxes due and collectible on the tax  
8 rolls of the county(~~(: PROVIDED, That the term "taxpayer" as used~~  
9 in this section shall mean any person charged, or whose property is  
10 charged, with property tax; and)).

11       (4) The person to be notified under this section is that  
12 person whose name appears on the tax roll ((herein mentioned:  
13 PROVIDED, FURTHER, That)). If no name ((~~se~~)) appears on the tax  
14 roll the person to be notified is that person shown by the  
15 treasurer's tax rolls or duplicate tax receipts of any preceding  
16 year as the payer of the tax last paid on the property in question.  
17 If any taxpayer, as shown by the tax rolls, holds solely a security  
18 interest in the real property that is the subject of the notice,  
19 the person making payments under the security agreement, as  
20 identified under RCW 84.40.045, shall also receive a copy of the  
21 notice provided for in this section.

22  
23       **Sec. 12.** RCW 84.48.010 and 1988 c 222 s 20 are each amended  
24 to read as follows:

25       Prior to July 15th, the county legislative authority shall  
26 form a board for the equalization of the assessment of the property  
27 of the county. The members of said board shall receive a per diem  
28 amount as set by the county legislative authority for each day of  
29 actual attendance of the meeting of the board of equalization to be  
30 paid out of the current expense fund of the county: PROVIDED, That  
31 when the county legislative authority constitute the board they  
32 shall only receive their compensation as members of the county  
33 legislative authority. The board of equalization shall meet in



1 open session for this purpose annually on the 15th day of July and,  
2 having each taken an oath fairly and impartially to perform their  
3 duties as members of such board, they shall examine and compare the  
4 returns of the assessment of the property of the county and proceed  
5 to equalize the same, so that each tract or lot of real property  
6 and each article or class of personal property shall be entered on  
7 the assessment list at its true and fair value, according to the  
8 measure of value used by the county assessor in such assessment  
9 year, which is presumed to be correct pursuant to RCW 84.40.0301,  
10 and subject to the following rules:

11 First. They shall raise the valuation of each tract or lot or  
12 item of real property which is returned below its true and fair  
13 value to such price or sum as to be the true and fair value  
14 thereof, after at least five days' notice shall have been given in  
15 writing to the owner or agent. The board shall not raise the  
16 valuation of any property that is the subject of a petition filed  
17 under RCW 84.40.038 by the owner or person responsible for payment  
18 of taxes.

19 Second. They shall reduce the valuation of each tract or lot  
20 or item which is returned above its true and fair value to such  
21 price or sum as to be the true and fair value thereof.

22 Third. They shall raise the valuation of each class of  
23 personal property which is returned below its true and fair value  
24 to such price or sum as to be the true and fair value thereof, and  
25 they shall raise the aggregate value of the personal property of  
26 each individual whenever the aggregate value is less than the true  
27 valuation of the taxable personal property possessed by such  
28 individual, to such sum or amount as to be the true value thereof,  
29 after at least five days' notice shall have been given in writing  
30 to the owner or agent thereof. The board shall not raise the  
31 valuation of any property that is the subject of a petition filed  
32 under RCW 84.40.038 by the owner or person responsible for payment  
33 of taxes.

1 Fourth. They shall reduce the valuation of each class of  
2 personal property enumerated on the detail and assessment list of  
3 the current year, which is returned above its true and fair value,  
4 to such price or sum as to be the true and fair value thereof; and  
5 they shall reduce the aggregate valuation of the personal property  
6 of such individual who has been assessed at too large a sum to such  
7 sum or amount as was the true and fair value of the personal  
8 property.

9 Fifth. The board may review all claims for either real or  
10 personal property tax exemption as determined by the county  
11 assessor, and shall consider any taxpayer appeals from the decision  
12 of the assessor thereon to determine (1) if the taxpayer is  
13 entitled to an exemption, and (2) if so, the amount thereof.

14 The clerk of the board shall keep an accurate journal or  
15 record of the proceedings and orders of said board showing the  
16 facts and evidence upon which their action is based, and the said  
17 record shall be published the same as other proceedings of county  
18 legislative authority, and shall make a true record of the changes  
19 of the descriptions and assessed values ordered by the county board  
20 of equalization. The assessor shall correct the real and personal  
21 assessment rolls in accordance with the changes made by the said  
22 county board of equalization, and the assessor shall make duplicate  
23 abstracts of such corrected values, one copy of which shall be  
24 retained in the office, and one copy forwarded to the department of  
25 revenue on or before the eighteenth day of August next following  
26 the meeting of the county board of equalization.

27 The county board of equalization shall meet on the 15th day of  
28 July and may continue in session and adjourn from time to time  
29 during a period not to exceed four weeks, but shall remain in  
30 session not less than three days: PROVIDED, That the county board  
31 of equalization with the approval of the county legislative  
32 authority may convene at any time when petitions filed exceed

1 twenty-five, or ten percent of the number of appeals filed in the  
2 preceding year, whichever is greater.

3 No taxes, except special taxes, shall be extended upon the tax  
4 rolls until the property valuations are equalized by the department  
5 of revenue for the purpose of raising the state revenue.

6 County legislative authorities as such shall at no time have  
7 any authority to change the valuation of the property of any person  
8 or to release or commute in whole or in part the taxes due on the  
9 property of any person.

10  
11 **Sec. 13.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1  
12 are each reenacted and amended to read as follows:

13 (1) The county treasurer shall be the receiver and collector  
14 of all taxes extended upon the tax rolls of the county, whether  
15 levied for state, county, school, bridge, road, municipal or other  
16 purposes, and also of all fines, forfeitures or penalties received  
17 by any person or officer for the use of his or her county.

18 (2) All taxes upon real and personal property made payable by  
19 the provisions of this title shall be due and payable to the county  
20 treasurer ((on or before the thirtieth day of April and shall be  
21 delinquent after that date: PROVIDED, That)) as follows:

22 (a) One-half of the taxes shall be due and payable on or  
23 before the thirtieth day of April and shall be delinquent after  
24 that date.

25 (b) The remaining one-half of the taxes plus any applicable  
26 interest and penalties shall be due and payable on or before the  
27 thirty-first day of October and shall be delinquent after that  
28 date.

29 (c) If, however, the total amount of taxes due on real and  
30 personal property by one person is less than thirty dollars, the  
31 total amount must be paid on or before the thirtieth day of April  
32 and shall be delinquent after that date.

1           (3) Each tax statement shall include a notice that checks for  
2 payment of taxes due under this title may be made payable to  
3 "Treasurer of . . . . County" or other appropriate office, but  
4 tax statements shall not include any suggestion that checks may be  
5 made payable to the name of the individual holding the office of  
6 treasurer nor any other individual(~~:( PROVIDED FURTHER, That when~~  
7 ~~the total amount of tax or special assessments on personal property~~  
8 ~~or on any lot, block or tract of real property payable by one~~  
9 ~~person is thirty dollars or more, and if one half of such tax be~~  
10 ~~paid on or before the thirtieth day of April, the remainder of such~~  
11 ~~tax shall be due and payable on or before the thirty first day of~~  
12 ~~October following and shall be delinquent after that date:~~  
13 ~~PROVIDED FURTHER, That when the total amount of tax or special~~  
14 ~~assessments on any lot, block or tract of real property payable by~~  
15 ~~one person is thirty dollars or more, and if one half of such tax~~  
16 ~~be paid after the thirtieth day of April but before the thirty-~~  
17 ~~first day of October, together with the applicable interest and~~  
18 ~~penalty on the full amount of such tax, the remainder of such tax~~  
19 ~~shall be due and payable on or before the thirty first day of~~  
20 ~~October following and shall be delinquent after that date)).~~

21           (~~(2)~~) (4) Delinquent taxes under this section are subject to  
22 interest at the rate of twelve percent per annum computed on a  
23 monthly basis from the date of delinquency until paid. Interest  
24 shall be calculated at the rate in effect at the time of payment of  
25 the tax, regardless of when the taxes were first delinquent. In  
26 addition, delinquent taxes under this section are subject to  
27 penalties as follows:

28           (a) A penalty of three percent shall be assessed on the amount  
29 of tax delinquent on June 1st of the year in which the tax is due.

30           (b) An additional penalty of eight percent shall be assessed  
31 on the total amount of tax delinquent on December 1st of the year  
32 in which the tax is due.

1           (~~(3)~~) Subsection (~~2~~) of this section notwithstanding, no  
2 interest or penalties may be assessed for the period April 30,  
3 1991, through December 31, 1991, on delinquent 1991 taxes which are  
4 imposed on personal residences owned by military personnel who  
5 participated in the situation known as "Operation Desert Shield,"  
6 "Operation Desert Storm," or any following operation from August 2,  
7 1990, to a date specified by an agency of the federal government as  
8 the end of such operations.

9           ~~(4))~~ (5) For purposes of this chapter, "interest" means both  
10 interest and penalties.

11           (~~(5))~~ (6) All collections of interest on delinquent taxes  
12 shall be credited to the county current expense fund; but the cost  
13 of foreclosure and sale of real property, and the fees and costs of  
14 distraint and sale of personal property, for delinquent taxes,  
15 shall, when collected, be credited to the operation and maintenance  
16 fund of the county treasurer prosecuting the foreclosure or  
17 distraint or sale; and shall be used by the county treasurer as a  
18 revolving fund to defray the cost of further foreclosure, distraint  
19 and sale for delinquent taxes without regard to budget limitations.

20           (7) As used in this section, "tax" includes special  
21 assessments.

22  
23           **Sec. 14.** RCW 35.61.210 and 1990 c 234 s 3 are each amended to  
24 read as follows:

25           The board of park commissioners may levy or cause to be levied  
26 a general tax on all the property located in said park district  
27 each year not to exceed fifty cents per thousand dollars of  
28 assessed value of the property in such park district. In addition,  
29 the board of park commissioners may levy or cause to be levied a  
30 general tax on all property located in said park district each year  
31 not to exceed twenty-five cents per thousand dollars of assessed  
32 valuation. Although park districts are authorized to impose two  
33 separate regular property tax levies, the levies shall be

1 considered to be a single levy for purposes of the ((~~one hundred~~  
2 ~~six percent~~)) limitation provided for in chapter 84.55 RCW.

3 The board is hereby authorized to levy a general tax in excess  
4 of its regular property tax levy or levies when authorized so to do  
5 at a special election conducted in accordance with and subject to  
6 all the requirements of the Constitution and laws of the state now  
7 in force or hereafter enacted governing the limitation of tax  
8 levies. The board is hereby authorized to call a special election  
9 for the purpose of submitting to the qualified voters of the park  
10 district a proposition to levy a tax in excess of the seventy-five  
11 cents per thousand dollars of assessed value herein specifically  
12 authorized. The manner of submitting any such proposition, of  
13 certifying the same, and of giving or publishing notice thereof,  
14 shall be as provided by law for the submission of propositions by  
15 cities or towns.

16 The board shall include in its general tax levy for each year  
17 a sufficient sum to pay the interest on all outstanding bonds and  
18 may include a sufficient amount to create a sinking fund for the  
19 redemption of all outstanding bonds. The levy shall be certified  
20 to the proper county officials for collection the same as other  
21 general taxes and when collected, the general tax shall be placed  
22 in a separate fund in the office of the county treasurer to be  
23 known as the "metropolitan park district fund" and paid out on  
24 warrants.

25  
26 **Sec. 15.** RCW 70.44.060 and 1990 c 234 s 2 are each amended to  
27 read as follows:

28 All public hospital districts organized under the provisions  
29 of this chapter shall have power:

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

32 (2) To construct, condemn and purchase, purchase, acquire,  
33 lease, add to, maintain, operate, develop and regulate, sell and

1 convey all lands, property, property rights, equipment, hospital  
2 and other health care facilities and systems for the maintenance of  
3 hospitals, buildings, structures, and any and all other facilities,  
4 and to exercise the right of eminent domain to effectuate the  
5 foregoing purposes or for the acquisition and damaging of the same  
6 or property of any kind appurtenant thereto, and such right of  
7 eminent domain shall be exercised and instituted pursuant to a  
8 resolution of the commission and conducted in the same manner and  
9 by the same procedure as in or may be provided by law for the  
10 exercise of the power of eminent domain by incorporated cities and  
11 towns of the state of Washington in the acquisition of property  
12 rights: PROVIDED, That no public hospital district shall have the  
13 right of eminent domain and the power of condemnation against any  
14 health care facility.

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

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

10           (5) To contract indebtedness or borrow money for corporate  
11 purposes on the credit of the corporation or the revenues of the  
12 hospitals thereof, and the revenues of any other facilities or  
13 services that the district is or hereafter may be authorized by law  
14 to provide, and to issue and sell: (a) Revenue bonds, revenue  
15 warrants, or other revenue obligations therefor payable solely out  
16 of a special fund or funds into which the district may pledge such  
17 amount of the revenues of the hospitals thereof, and the revenues  
18 of any other facilities or services that the district is or  
19 hereafter may be authorized by law to provide, to pay the same as  
20 the commissioners of the district may determine, such revenue  
21 bonds, warrants, or other obligations to be issued and sold in the  
22 same manner and subject to the same provisions as provided for the  
23 issuance of revenue bonds, warrants, or other obligations by cities  
24 or towns under the Municipal Revenue Bond Act, chapter 35.41 RCW,  
25 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,  
27 as may hereafter be amended; or (c) interest-bearing warrants to be  
28 drawn on a fund pending deposit in such fund of money sufficient to  
29 redeem such warrants and to be issued and paid in such manner and  
30 upon such terms and conditions as the board of commissioners may  
31 deem to be in the best interest of the district; and to assign or  
32 sell hospital accounts receivable, and accounts receivable for the  
33 use of other facilities or services that the district is or



1 hereafter may be authorized by law to provide, for collection with  
2 or without recourse. General obligation bonds shall be issued and  
3 sold in accordance with chapter 39.46 RCW. Revenue bonds, revenue  
4 warrants, or other revenue obligations may be issued and sold in  
5 accordance with chapter 39.46 RCW.

6 (6) To raise revenue by the levy of an annual tax on all  
7 taxable property within such public hospital district not to exceed  
8 fifty cents per thousand dollars of assessed value, and an  
9 additional annual tax on all taxable property within such public  
10 hospital district not to exceed twenty-five cents per thousand  
11 dollars of assessed value, or such further amount as has been or  
12 shall be authorized by a vote of the people. Although public  
13 hospital districts are authorized to impose two separate regular  
14 property tax levies, the levies shall be considered to be a single  
15 levy for purposes of the (~~one hundred six percent~~) limitation  
16 provided for in chapter 84.55 RCW. Public hospital districts are  
17 authorized to levy such a general tax in excess of their regular  
18 property taxes when authorized so to do at a special election  
19 conducted in accordance with and subject to all of the requirements  
20 of the Constitution and the laws of the state of Washington now in  
21 force or hereafter enacted governing the limitation of tax levies.  
22 The said board of district commissioners is authorized and  
23 empowered to call a special election for the purpose of submitting  
24 to the qualified voters of the hospital district a proposition or  
25 propositions to levy taxes in excess of its regular property taxes.  
26 The superintendent shall prepare a proposed budget of the  
27 contemplated financial transactions for the ensuing year and file  
28 the same in the records of the commission on or before the first  
29 Monday in September. Notice of the filing of said proposed budget  
30 and the date and place of hearing on the same shall be published  
31 for at least two consecutive weeks in a newspaper printed and of  
32 general circulation in said county. On the first Monday in October  
33 the commission shall hold a public hearing on said proposed budget

1 at which any taxpayer may appear and be heard against the whole or  
2 any part of the proposed budget. Upon the conclusion of said  
3 hearing, the commission shall, by resolution, adopt the budget as  
4 finally determined and fix the final amount of expenditures for the  
5 ensuing year. Taxes levied by the commission shall be certified to  
6 and collected by the proper county officer of the county in which  
7 such public hospital district is located in the same manner as is  
8 or may be provided by law for the certification and collection of  
9 port district taxes. The commission is authorized, prior to the  
10 receipt of taxes raised by levy, to borrow money or issue warrants  
11 of the district in anticipation of the revenue to be derived by  
12 such district from the levy of taxes for the purpose of such  
13 district, and such warrants shall be redeemed from the first money  
14 available from such taxes when collected, and such warrants shall  
15 not exceed the anticipated revenues of one year, and shall bear  
16 interest at a rate or rates as authorized by the commission.

17 (7) To enter into any contract with the United States  
18 government or any state, municipality, or other hospital district,  
19 or any department of those governing bodies, for carrying out any  
20 of the powers authorized by this chapter.

21 (8) To sue and be sued in any court of competent jurisdiction:  
22 PROVIDED, That all suits against the public hospital district shall  
23 be brought in the county in which the public hospital district is  
24 located.

25 (9) To pay actual necessary travel expenses and living  
26 expenses incurred while in travel status for (a) qualified  
27 physicians who are candidates for medical staff positions, and (b)  
28 other qualified persons who are candidates for superintendent or  
29 other managerial and technical positions, when the district finds  
30 that hospitals or other health care facilities owned and operated  
31 by it are not adequately staffed and determines that personal  
32 interviews with said candidates to be held in the district are

1 necessary or desirable for the adequate staffing of said  
2 facilities.

3 (10) To make contracts, employ superintendents, attorneys, and  
4 other technical or professional assistants and all other employees;  
5 to make contracts with private or public institutions for employee  
6 retirement programs; to print and publish information or  
7 literature; and to do all other things necessary to carry out the  
8 provisions of this chapter.

9

10 **Sec. 16.** RCW 84.08.115 and 1991 c 218 s 2 are each amended to  
11 read as follows:

12 (1) The department shall prepare a clear and succinct  
13 explanation of the property tax system, including but not limited  
14 to:

15 (a) The standard of true and fair value as the basis of the  
16 property tax.

17 (b) How the assessed value for particular parcels is  
18 determined.

19 (c) The procedures and timing of the assessment process.

20 (d) How district levy rates are determined, including the  
21 ((one hundred six percent)) limit under chapter 84.55 RCW.

22 (e) How the composite tax rate is determined.

23 (f) How the amount of tax is calculated.

24 (g) How a taxpayer may appeal an assessment, and what issues  
25 are appropriate as a basis of appeal.

26 (h) A summary of tax exemption and relief programs, along with  
27 the eligibility standards and application processes.

28 (2) Each county assessor shall provide copies of the  
29 explanation to taxpayers on request, free of charge. Each  
30 revaluation notice shall include information regarding the  
31 availability of the explanation.

32

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1           NEW SECTION.   **Sec. 17.**   RCW 84.56.022 and 1995 c 180 s 1 &  
2 1994 c 301 s 48 are each repealed.

3

4           NEW SECTION.   **Sec. 18.**   Sections 4, 8 through 13, and 17 of  
5 this act are effective for taxes levied for collection in 1997 and  
6 thereafter."

7

8           Correct the title accordingly.