

2 **SB 6118** - S Amd to S- 4064.2/96 (2nd Draft) - 003
3 By Senators Swecker, McCaslin and Strannigan

4 ROLL CALL VOTE 23-24; NOT ADOPTED 1/9/96

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

7 "PART I

8 STATE PROPERTY TAX ELIMINATION

9 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to
10 read as follows:

11 (1) Subject to the limitations in RCW 84.55.010, in each year the
12 state shall levy for collection in the following year for the support
13 of common schools of the state a tax ((of three dollars and sixty cents
14 per thousand dollars of assessed value)) at the rate specified in
15 subsection (2) of this section upon the assessed valuation of all
16 taxable property within the state adjusted to the state equalized value
17 in accordance with the indicated ratio fixed by the state department of
18 revenue.

19 (2) The rate of state tax in subsection (1) of this section shall
20 be as follows:

21 (a) Three dollars and sixty cents per thousand dollars of assessed
22 value for taxes levied for collection in 1996, and before;

23 (b) Three dollars per thousand dollars of assessed value for taxes
24 levied for collection in 1997;

25 (c) Two dollars and forty cents per thousand dollars of assessed
26 value for taxes levied for collection in 1998;

27 (d) One dollar and eighty cents per thousand dollars of assessed
28 value for taxes levied for collection in 1999;

29 (e) One dollar and twenty cents per thousand dollars of assessed
30 value for taxes levied for collection in 2000; and

31 (f) Sixty cents per thousand dollars of assessed value for taxes
32 levied for collection in 2001.

33 No tax may be levied under this section for taxes levied for
34 collection in 2002 and thereafter.

1 (3) As used in this section, "the support of common schools"
2 includes the payment of the principal and interest on bonds issued for
3 capital construction projects for the common schools.

4 **Sec. 2.** RCW 84.52.043 and 1995 c 99 s 3 are each amended to read
5 as follows:

6 Within and subject to the limitations imposed by RCW 84.52.050 as
7 amended, the regular ad valorem tax levies upon real and personal
8 property by the taxing districts hereafter named shall be as follows:

9 (1) Levies of the senior taxing districts shall be as follows: (a)
10 The levy by the state shall not exceed (~~three dollars and sixty~~
11 ~~cents~~) the dollar rate per thousand dollars of assessed value
12 specified in RCW 84.52.065 adjusted to the state equalized value in
13 accordance with the indicated ratio fixed by the state department of
14 revenue to be used exclusively for the support of the common schools;
15 (b) the levy by any county shall not exceed one dollar and eighty cents
16 per thousand dollars of assessed value; (c) the levy by any road
17 district shall not exceed two dollars and twenty-five cents per
18 thousand dollars of assessed value; and (d) the levy by any city or
19 town shall not exceed three dollars and thirty-seven and one-half cents
20 per thousand dollars of assessed value. However any county is hereby
21 authorized to increase its levy from one dollar and eighty cents to a
22 rate not to exceed two dollars and forty-seven and one-half cents per
23 thousand dollars of assessed value for general county purposes if the
24 total levies for both the county and any road district within the
25 county do not exceed four dollars and five cents per thousand dollars
26 of assessed value, and no other taxing district has its levy reduced as
27 a result of the increased county levy.

28 (2) The aggregate levies of junior taxing districts and senior
29 taxing districts, other than the state, shall not exceed five dollars
30 and ninety cents per thousand dollars of assessed valuation. The term
31 "junior taxing districts" includes all taxing districts other than the
32 state, counties, road districts, cities, towns, port districts, and
33 public utility districts. The limitations provided in this subsection
34 shall not apply to: (a) Levies at the rates provided by existing law
35 by or for any port or public utility district; (b) excess property tax
36 levies authorized in Article VII, section 2 of the state Constitution;
37 (c) levies for acquiring conservation futures as authorized under RCW
38 84.34.230; (d) levies for emergency medical care or emergency medical

1 services imposed under RCW 84.52.069; (e) levies to finance affordable
2 housing for very low-income housing imposed under RCW 84.52.105; and
3 (f) the portions of levies by metropolitan park districts that are
4 protected under RCW 84.52.120.

5 **Sec. 3.** RCW 84.52.050 and 1973 1st ex.s. c 194 s 1 are each
6 amended to read as follows:

7 (1) Except as hereinafter provided, the aggregate of all tax levies
8 upon real and personal property by the state and all taxing districts,
9 now existing or hereafter created, shall not in any year exceed ((one
10 percentum)) the following percentage of the true and fair value of such
11 property in money: ((PROVIDED, HOWEVER, That))

12 (a) For taxes levied for collection in 1996, and before, 1.0
13 percent;

14 (b) For taxes levied for collection in 1997, 0.94 percent;

15 (c) For taxes levied for collection in 1998, 0.88 percent;

16 (d) For taxes levied for collection in 1999, 0.82 percent;

17 (e) For taxes levied for collection in 2000, 0.76 percent;

18 (f) For taxes levied for collection in 2001, 0.70 percent; and

19 (g) For taxes levied for collection in 2002 and thereafter, 0.64
20 percent.

21 (2) Nothing herein shall prevent levies at the rates now provided
22 by law by or for any port or public utility district. The term "taxing
23 district" for the purposes of this section shall mean any political
24 subdivision, municipal corporation, district, or other governmental
25 agency authorized by law to levy, or have levied for it, ad valorem
26 taxes on property, other than a port or public utility district. Such
27 aggregate limitation or any specific limitation imposed by law in
28 conformity therewith may be exceeded only as authorized by law and in
29 conformity with the provisions of Article VII, section 2(a), (b), or
30 (c) of the Constitution of the state of Washington.

31 (3) Nothing herein contained shall prohibit the legislature from
32 allocating or reallocating the authority to levy taxes between the
33 taxing districts of the state and its political subdivisions in a
34 manner which complies with the aggregate tax limitation set forth in
35 this section.

36 **Sec. 4.** RCW 36.58.150 and 1984 c 186 s 25 are each amended to read
37 as follows:

1 (1) A solid waste disposal district shall not have the power to
2 levy an annual levy without voter approval, but it shall have the power
3 to levy a tax, in excess of the ((~~one percent~~)) limitation in RCW
4 84.52.050, upon the property within the district for a one year period
5 to be used for operating or capital purposes whenever authorized by the
6 electors of the district pursuant to RCW 84.52.052 and Article VII,
7 section 2(a) of the state Constitution.

8 A solid waste disposal district may issue general obligation bonds
9 for capital purposes only, subject to the limitations prescribed in RCW
10 39.36.020(1), and may provide for the retirement of the bonds by voter-
11 approved bond retirement tax levies pursuant to Article VII, section
12 2(b) of the state Constitution and RCW 84.52.056. Such general
13 obligation bonds shall be issued and sold in accordance with chapter
14 39.46 RCW.

15 A solid waste disposal district may issue revenue bonds to fund its
16 activities. Such revenue bonds may be in any form, including bearer
17 bonds or registered bonds as provided in RCW 39.46.030.

18 (2) Notwithstanding subsection (1) of this section, such revenue
19 bonds may be issued and sold in accordance with chapter 39.46 RCW.

20 **Sec. 5.** RCW 36.60.040 and 1983 c 303 s 11 are each amended to read
21 as follows:

22 A county rail district is not authorized to impose a regular ad
23 valorem property tax levy but may:

24 (1) Levy an ad valorem property tax, in excess of the ((~~one~~
25 ~~percent~~)) limitation in RCW 84.52.050, upon the property within the
26 district for a one-year period to be used for operating or capital
27 purposes whenever authorized by the voters of the district pursuant to
28 RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

29 (2) Provide for the retirement of voter approved general obligation
30 bonds, issued for capital purposes only, by levying bond retirement ad
31 valorem property tax levies, in excess of the one percent limitation,
32 whenever authorized by the voters of the district pursuant to Article
33 VII, section 2(b) of the state Constitution and RCW 84.52.056.

34 **Sec. 6.** RCW 36.69.145 and 1994 c 156 s 3 are each amended to read
35 as follows:

36 (1) A park and recreation district may impose regular property tax
37 levies in an amount equal to sixty cents or less per thousand dollars

1 of assessed value of property in the district in each year for six
2 consecutive years when specifically authorized so to do by a majority
3 of at least three-fifths of the voters thereof approving a proposition
4 authorizing the levies submitted at a special election or at the
5 regular election of the district, at which election the number of
6 voters voting "yes" on the proposition shall constitute three-fifths of
7 a number equal to forty per centum of the number of voters voting in
8 such district at the last preceding general election when the number of
9 voters voting on the proposition does not exceed forty per centum of
10 the number of voters voting in such taxing district in the last
11 preceding general election; or by a majority of at least three-fifths
12 of the voters thereof voting on the proposition if the number of voters
13 voting on the proposition exceeds forty per centum of the number of
14 voters voting in such taxing district in the last preceding general
15 election. A proposition authorizing the tax levies shall not be
16 submitted by a park and recreation district more than twice in any
17 twelve-month period. Ballot propositions shall conform with RCW
18 29.30.111. In the event a park and recreation district is levying
19 property taxes, which in combination with property taxes levied by
20 other taxing districts subject to the ~~((one percent))~~ limitation
21 provided for in ~~((Article 7, section 2, of our state Constitution))~~ RCW
22 84.52.050 result in taxes in excess of the limitation provided for in
23 RCW 84.52.043, the park and recreation district property tax levy shall
24 be reduced or eliminated before the property tax levies of other taxing
25 districts are reduced.

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

29 **Sec. 7.** RCW 36.73.060 and 1987 c 327 s 6 are each amended to read
30 as follows:

31 (1) A transportation benefit district may levy an ad valorem
32 property tax in excess of the ~~((one percent))~~ limitation in RCW
33 84.52.050 upon the property within the district for a one-year period
34 whenever authorized by the voters of the district pursuant to RCW
35 84.52.052 and Article VII, section 2(a) of the state Constitution.

36 (2) A district may provide for the retirement of voter-approved
37 general obligation bonds, issued for capital purposes only, by levying
38 bond retirement ad valorem property tax levies in excess of the one

1 percent limitation whenever authorized by the voters of the district
2 pursuant to Article VII, section 2(b) of the state Constitution and RCW
3 84.52.056.

4 **Sec. 8.** RCW 36.83.030 and 1983 c 130 s 3 are each amended to read
5 as follows:

6 (1) A service district may levy an ad valorem property tax, in
7 excess of the (~~one percent~~) limitation in RCW 84.52.050, upon the
8 property within the district for a one-year period whenever authorized
9 by the voters of the district pursuant to RCW 84.52.052 and Article
10 VII, section 2(a) of the state Constitution.

11 (2) A service district may provide for the retirement of voter
12 approved general obligation bonds, issued for capital purposes only, by
13 levying bond retirement ad valorem property tax levies, in excess of
14 the one percent limitation, whenever authorized by the voters of the
15 district pursuant to Article VII, section 2(b) of the state
16 Constitution and RCW 84.52.056.

17 **Sec. 9.** RCW 36.100.050 and 1988 ex.s. c 1 s 15 are each amended to
18 read as follows:

19 (1) A public facilities district may levy an ad valorem property
20 tax, in excess of the (~~one percent~~) limitation in RCW 84.52.050, upon
21 the property within the district for a one-year period to be used for
22 operating or capital purposes whenever authorized by the voters of the
23 district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the
24 state Constitution.

25 (2) A public facilities district may provide for the retirement of
26 voter-approved general obligation bonds, issued for capital purposes
27 only, by levying bond retirement ad valorem property tax levies, in
28 excess of the one percent limitation, whenever authorized by the voters
29 of the district pursuant to Article VII, section 2(b) of the state
30 Constitution and RCW 84.52.056.

31 **Sec. 10.** RCW 67.38.130 and 1984 c 131 s 4 are each amended to read
32 as follows:

33 The governing body of a cultural arts, stadium and convention
34 district may levy or cause to levy the following ad valorem taxes:

35 (1) Regular ad valorem property tax levies in an amount equal to
36 twenty-five cents or less per thousand dollars of the assessed value of

1 property in the district in each year for six consecutive years when
2 specifically authorized so to do by a majority of at least three-fifths
3 of the electors thereof approving a proposition authorizing the levies
4 submitted at a general or special election, at which election the
5 number of persons voting "yes" on the proposition shall constitute
6 three-fifths of a number equal to forty percentum of the total votes
7 cast in such taxing district at the last preceding general election; or
8 by a majority of at least three-fifths of the electors thereof voting
9 on the proposition when the number of electors voting yes on the
10 proposition exceeds forty percentum of the total votes cast in such
11 taxing district in the last preceding general election. Ballot
12 propositions shall conform with RCW 29.30.111.

13 In the event a cultural arts, stadium and convention district is
14 levying property taxes, which in combination with property taxes levied
15 by other taxing districts subject to the (~~one percent~~) limitation
16 provided for in (~~Article VII, section 2, of our state Constitution~~)
17 RCW 84.52.050 result in taxes in excess of the limitation provided for
18 in RCW 84.52.043, the cultural arts, stadium and convention district
19 property tax levy shall be reduced or eliminated before the property
20 tax levies of other taxing districts are reduced: PROVIDED, That no
21 cultural arts, stadium, and convention district may pledge anticipated
22 revenues derived from the property tax herein authorized as security
23 for payments of bonds issued pursuant to subsection (1) of this
24 section: PROVIDED, FURTHER, That such limitation shall not apply to
25 property taxes approved pursuant to subsections (2) and (3) of this
26 section.

27 The limitation in RCW 84.55.010 shall apply to levies after the
28 first levy authorized under this section following the approval of such
29 levy by voters pursuant to this section.

30 (2) An annual excess ad valorem property tax for general district
31 purposes when authorized by the district voters in the manner
32 prescribed by (~~section 27~~) Article VII, section 2 of the state
33 Constitution and by RCW 84.52.052.

34 (3) Multi-year excess ad valorem property tax levies used to retire
35 general obligation bond issues when authorized by the district voters
36 in the manner prescribed by (~~section 27~~) Article VII, section 2 of
37 the state Constitution and by RCW 84.52.056.

38 The district shall include in its regular property tax levy for
39 each year a sum sufficient to pay the interest and principal on all

1 outstanding general obligation bonds issued without voter approval
2 pursuant to RCW 67.38.110 and may include a sum sufficient to create a
3 sinking fund for the redemption of all outstanding bonds.

4 **Sec. 11.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each
5 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 84.52.069,
30 84.34.230, the portion of the levy by a metropolitan park district that
31 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
32 regular property tax levies that are subject to the ~~((one percent))~~
33 limitation under RCW 84.52.050 exceeds ~~((one percent of the true and~~
34 ~~fair value of any property))~~ the limitation under RCW 84.52.050, then
35 these levies shall be reduced as follows: (a) The portion of the levy
36 by a metropolitan park district that is protected under RCW 84.52.120
37 shall be reduced until the combined rate no longer exceeds ~~((one~~
38 ~~percent of the true and fair value of any property))~~ the limitation

1 under RCW 84.52.050 or shall be eliminated; (b) if the combined rate of
2 regular property tax levies that are subject to the (~~one percent~~)
3 limitation under RCW 84.52.050 still exceeds (~~one percent of the true~~
4 ~~and fair value of any property~~) the limitation under RCW 84.52.050,
5 then the levies imposed under RCW 84.34.230, 84.52.105, and any portion
6 of the levy imposed under RCW 84.52.069 that is in excess of thirty
7 cents per thousand dollars of assessed value, shall be reduced on a pro
8 rata basis until the combined rate no longer exceeds one percent of the
9 true and fair value of any property or shall be eliminated; and (c) if
10 the combined rate of regular property tax levies that are subject to
11 the one percent limitation still exceeds one percent of the true and
12 fair value of any property, then the thirty cents per thousand dollars
13 of assessed value of tax levy imposed under RCW 84.52.069 shall be
14 reduced until the combined rate no longer exceeds one percent of the
15 true and fair value of any property or eliminated.

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

20 (a) First, the certified property tax levy rates of those junior
21 taxing districts authorized under RCW 36.68.525, 36.69.145, and
22 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

26 (c) Third, if the consolidated tax levy rate still exceeds these
27 limitations, the certified property tax levy rates of all other junior
28 taxing districts, other than fire protection districts, library
29 districts, the first fifty cent per thousand dollars of assessed
30 valuation levies for metropolitan park districts, and the first fifty
31 cent per thousand dollars of assessed valuation levies for public
32 hospital districts, shall be reduced on a pro rata basis or eliminated;

33 (d) Fourth, if the consolidated tax levy rate still exceeds these
34 limitations, the certified property tax levy rates authorized to fire
35 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
36 on a pro rata basis or eliminated; and

37 (e) Fifth, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates authorized for fire
39 protection districts under RCW 52.16.130, library districts,

1 metropolitan park districts under their first fifty cent per thousand
2 dollars of assessed valuation levy, and public hospital districts under
3 their first fifty cent per thousand dollars of assessed valuation levy,
4 shall be reduced on a pro rata basis or eliminated.

5 In determining whether the aggregate rate of tax levy on any
6 property, that is subject to the limitations set forth in RCW
7 84.52.050, exceeds the limitations provided in that section, the
8 assessor shall use the hypothetical state levy, as apportioned to the
9 county under RCW 84.48.080, that was computed under RCW 84.48.080
10 without regard to the reduction under RCW 84.55.012.

11 **Sec. 12.** RCW 84.69.020 and 1994 c 301 s 55 are each amended to
12 read as follows:

13 On the order of the county treasurer, ad valorem taxes paid before
14 or after delinquency shall be refunded if they were:

15 (1) Paid more than once; or

16 (2) Paid as a result of manifest error in description; or

17 (3) Paid as a result of a clerical error in extending the tax
18 rolls; or

19 (4) Paid as a result of other clerical errors in listing property;
20 or

21 (5) Paid with respect to improvements which did not exist on
22 assessment date; or

23 (6) Paid under levies or statutes adjudicated to be illegal or
24 unconstitutional; or

25 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
26 by any person exempted from paying real property taxes or a portion
27 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
28 hereafter amended; or

29 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
30 by either a public official or employee or by any person with respect
31 to real property in which the person paying the same has no legal
32 interest; or

33 (9) Paid on the basis of an assessed valuation which was appealed
34 to the county board of equalization and ordered reduced by the board;
35 or

36 (10) Paid on the basis of an assessed valuation which was appealed
37 to the state board of tax appeals and ordered reduced by the board:
38 PROVIDED, That the amount refunded under subsections (9) and (10) of

1 this section shall only be for the difference between the tax paid on
2 the basis of the appealed valuation and the tax payable on the
3 valuation adjusted in accordance with the board's order; or

4 (11) Paid as a state property tax levied upon property, the
5 assessed value of which has been established by the state board of tax
6 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
7 refunded shall only be for the difference between the state property
8 tax paid and the amount of state property tax which would, when added
9 to all other property taxes within the (~~one percent~~) limitation of
10 Article VII, section 2 of the state Constitution equal (~~one percent~~)
11 the percentage under RCW 84.52.050 of the assessed value established by
12 the board;

13 (12) Paid on the basis of an assessed valuation which was
14 adjudicated to be unlawful or excessive: PROVIDED, That the amount
15 refunded shall be for the difference between the amount of tax which
16 was paid on the basis of the valuation adjudged unlawful or excessive
17 and the amount of tax payable on the basis of the assessed valuation
18 determined as a result of the proceeding; or

19 (13) Paid on property acquired under RCW 84.60.050, and canceled
20 under RCW 84.60.050(2).

21 No refunds under the provisions of this section shall be made
22 because of any error in determining the valuation of property, except
23 as authorized in subsections (9), (10), (11), and (12) of this section
24 nor may any refunds be made if a bona fide purchaser has acquired
25 rights that would preclude the assessment and collection of the
26 refunded tax from the property that should properly have been charged
27 with the tax. Any refunds made on delinquent taxes shall include the
28 proportionate amount of interest and penalties paid. The county
29 treasurer may deduct from moneys collected for the benefit of the
30 state's levy, refunds of the state levy including interest on the levy
31 as provided by this section and chapter 84.68 RCW.

32 The county treasurer of each county shall make all refunds
33 determined to be authorized by this section, and by the first Monday in
34 January of each year, report to the county legislative authority a list
35 of all refunds made under this section during the previous year. The
36 list is to include the name of the person receiving the refund, the
37 amount of the refund, and the reason for the refund.

1 PART II

2 LIMIT ON PROPERTY TAX INCREASES

3 Sec. 13. RCW 84.55.010 and 1979 ex.s. c 218 s 2 are each amended
4 to read as follows:

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

19 Sec. 14. RCW 84.55.020 and 1971 ex.s. c 288 s 21 are each amended
20 to read as follows:

21 Notwithstanding the limitation set forth in RCW 84.55.010, the
22 first levy for a taxing district created from consolidation of similar
23 taxing districts shall be set so that the regular property taxes
24 payable in the following year shall not exceed either one hundred six
25 percent or one hundred percent plus inflation calculated as the
26 percentage change in the implicit price deflator for the United States
27 for fiscal year as published by the federal bureau of labor and
28 statistics, whichever is lower, of the sum of the amount of regular
29 property taxes lawfully levied for each component taxing district in
30 the highest of the three most recent years in which such taxes were
31 levied for such district plus the additional dollar amount calculated
32 by multiplying the increase in assessed value in each component
33 district resulting from new construction and improvements to property
34 by the regular property tax rate of each component district for the
35 preceding year.

1 **Sec. 15.** RCW 35.61.210 and 1990 c 234 s 3 are each amended to read
2 as follows:

3 The board of park commissioners may levy or cause to be levied a
4 general tax on all the property located in said park district each year
5 not to exceed fifty cents per thousand dollars of assessed value of the
6 property in such park district. In addition, the board of park
7 commissioners may levy or cause to be levied a general tax on all
8 property located in said park district each year not to exceed twenty-
9 five cents per thousand dollars of assessed valuation. Although park
10 districts are authorized to impose two separate regular property tax
11 levies, the levies shall be considered to be a single levy for purposes
12 of the one hundred six percent or one hundred percent plus inflation
13 limitation provided for in chapter 84.55 RCW.

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

26 The board shall include in its general tax levy for each year a
27 sufficient sum to pay the interest on all outstanding bonds and may
28 include a sufficient amount to create a sinking fund for the redemption
29 of all outstanding bonds. The levy shall be certified to the proper
30 county officials for collection the same as other general taxes and
31 when collected, the general tax shall be placed in a separate fund in
32 the office of the county treasurer to be known as the "metropolitan
33 park district fund" and paid out on warrants.

34 **Sec. 16.** RCW 70.44.060 and 1990 c 234 s 2 are each amended to read
35 as follows:

36 All public hospital districts organized under the provisions of
37 this chapter shall have power:

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

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

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

35 (4) For the purpose aforesaid, it shall be lawful for any district
36 so organized to take, condemn and purchase, lease, or acquire, any and
37 all property, and property rights, including state and county lands,
38 for any of the purposes aforesaid, and any and all other facilities
39 necessary or convenient, and in connection with the construction,

1 maintenance, and operation of any such hospitals and other health care
2 facilities, subject, however, to the applicable limitations provided in
3 subsection (2) of this section.

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

32 (6) To raise revenue by the levy of an annual tax on all taxable
33 property within such public hospital district not to exceed fifty cents
34 per thousand dollars of assessed value, and an additional annual tax on
35 all taxable property within such public hospital district not to exceed
36 twenty-five cents per thousand dollars of assessed value, or such
37 further amount as has been or shall be authorized by a vote of the
38 people. Although public hospital districts are authorized to impose
39 two separate regular property tax levies, the levies shall be

1 considered to be a single levy for purposes of the one hundred six
2 percent or one hundred percent plus inflation limitation provided for
3 in chapter 84.55 RCW. Public hospital districts are authorized to levy
4 such a general tax in excess of their regular property taxes when
5 authorized so to do at a special election conducted in accordance with
6 and subject to all of the requirements of the Constitution and the laws
7 of the state of Washington now in force or hereafter enacted governing
8 the limitation of tax levies. The said board of district commissioners
9 is authorized and empowered to call a special election for the purpose
10 of submitting to the qualified voters of the hospital district a
11 proposition or propositions to levy taxes in excess of its regular
12 property taxes. The superintendent shall prepare a proposed budget of
13 the contemplated financial transactions for the ensuing year and file
14 the same in the records of the commission on or before the first Monday
15 in September. Notice of the filing of said proposed budget and the
16 date and place of hearing on the same shall be published for at least
17 two consecutive weeks in a newspaper printed and of general circulation
18 in said county. On the first Monday in October the commission shall
19 hold a public hearing on said proposed budget at which any taxpayer may
20 appear and be heard against the whole or any part of the proposed
21 budget. Upon the conclusion of said hearing, the commission shall, by
22 resolution, adopt the budget as finally determined and fix the final
23 amount of expenditures for the ensuing year. Taxes levied by the
24 commission shall be certified to and collected by the proper county
25 officer of the county in which such public hospital district is located
26 in the same manner as is or may be provided by law for the
27 certification and collection of port district taxes. The commission is
28 authorized, prior to the receipt of taxes raised by levy, to borrow
29 money or issue warrants of the district in anticipation of the revenue
30 to be derived by such district from the levy of taxes for the purpose
31 of such district, and such warrants shall be redeemed from the first
32 money available from such taxes when collected, and such warrants shall
33 not exceed the anticipated revenues of one year, and shall bear
34 interest at a rate or rates as authorized by the commission.

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

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

4 (9) To pay actual necessary travel expenses and living expenses
5 incurred while in travel status for (a) qualified physicians who are
6 candidates for medical staff positions, and (b) other qualified persons
7 who are candidates for superintendent or other managerial and technical
8 positions, when the district finds that hospitals or other health care
9 facilities owned and operated by it are not adequately staffed and
10 determines that personal interviews with said candidates to be held in
11 the district are necessary or desirable for the adequate staffing of
12 said facilities.

13 (10) To make contracts, employ superintendents, attorneys, and
14 other technical or professional assistants and all other employees; to
15 make contracts with private or public institutions for employee
16 retirement programs; to print and publish information or literature;
17 and to do all other things necessary to carry out the provisions of
18 this chapter.

19 **Sec. 17.** RCW 84.08.115 and 1991 c 218 s 2 are each amended to read
20 as follows:

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

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

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

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

27 (d) How district levy rates are determined, including the one
28 hundred six percent or one hundred percent plus inflation limit under
29 chapter 84.55 RCW.

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

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

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

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

36 (2) Each county assessor shall provide copies of the explanation to
37 taxpayers on request, free of charge. Each revaluation notice shall
38 include information regarding the availability of the explanation.

1 NEW SECTION. **Sec. 18.** Section 18 through 22 of this act apply to
2 taxes levied in 1996 for collection in 1997 and thereafter.

3 **PART III**
4 **MISCELLANEOUS**

5 NEW SECTION. **Sec. 19.** Part headings as used in this act do not
6 constitute any part of the law.

7 NEW SECTION. **Sec. 20.** This act applies to taxes levied in 1996
8 for collection in 1997 and thereafter."

1 **SB 6118** - S Amd to S-4064.2/96 (2nd draft) - 003
2 By Senators Swecker, McCaslin and Strannigan

3 On page 1, beginning strike the title and insert the following:
1 "AN ACT Relating to limiting taxes on real property; amending RCW
2 84.08.115, 84.52.065, 84.52.043, 84.52.050, 35.61.210, 36.58.150,
3 36.60.040, 36.69.145, 36.73.060, 36.83.030, 36.100.050, 67.38.130,
4 84.52.010, 84.69.020, 84.55.010, 84.55.020, 35.61.210, 70.44.060, and
5 84.08.115; and creating new sections."

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