

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1452**

Chapter 99, Laws of 1995

54th Legislature  
1995 Regular Session

Metropolitan park districts--Property tax--Protection of  
portion of taxes from prorationing by ballot proposition

EFFECTIVE DATE: 7/23/95

Passed by the House February 22, 1995  
Yeas 97 Nays 0

CLYDE BALLARD

**Speaker of the  
House of Representatives**

Passed by the Senate April 7, 1995  
Yeas 41 Nays 0

JOEL PRITCHARD

**President of the Senate**

Approved April 19, 1995

MIKE LOWRY

**Governor of the State of Washington**

CERTIFICATE

I, Timothy A. Martin, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1452** as passed by the House of Representatives and the Senate on the dates hereon set forth.

TIMOTHY A. MARTIN

**Chief Clerk**

FILED

April 19, 1995 - 3:05 p.m.

**Secretary of State  
State of Washington**

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**ENGROSSED SUBSTITUTE HOUSE BILL 1452**

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Passed Legislature - 1995 Regular Session

**State of Washington**

**54th Legislature**

**1995 Regular Session**

**By** House Committee on Government Operations (originally sponsored by Representatives Mitchell, Regala, Reams, R. Fisher, Hickel, Ebersole, Carrell, Brumsickle, Huff and Conway)

Read first time 02/13/95.

1       AN ACT Relating to allowing voters to approve ballot propositions  
2 protecting a portion of metropolitan park district property taxes from  
3 prorationing; amending RCW 84.52.010 and 84.52.043; and adding a new  
4 section to chapter 84.52 RCW.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6       NEW SECTION.   **Sec. 1.** A new section is added to chapter 84.52 RCW  
7 to read as follows:

8       A metropolitan park district with a population of one hundred fifty  
9 thousand or more may submit a ballot proposition to voters of the  
10 district authorizing the protection of the district's tax levy from  
11 prorationing under RCW 84.52.010(2) by imposing all or any portion of  
12 the district's twenty-five cent per thousand dollars of assessed  
13 valuation tax levy outside of the five dollar and ninety cent per  
14 thousand dollar of assessed valuation limitation established under RCW  
15 84.52.043(2), if those taxes otherwise would be prorated under RCW  
16 84.52.010(2)(c), for taxes imposed in any year on or before the first  
17 day of January six years after the ballot proposition is approved. A  
18 simple majority vote of voters voting on the proposition is required  
19 for approval.

1       **Sec. 2.** RCW 84.52.010 and 1994 c 124 s 36 are each amended to read  
2 as follows:

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

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

16       When a county assessor finds that the aggregate rate of tax levy on  
17 any property, that is subject to the limitations set forth in RCW  
18 84.52.043 or 84.52.050, as now or hereafter amended, exceeds the  
19 limitations provided in either of these sections, the assessor shall  
20 recompute and establish a consolidated levy in the following manner:

21       (1) The full certified rates of tax levy for state, county, county  
22 road district, and city or town purposes shall be extended on the tax  
23 rolls in amounts not exceeding the limitations established by law;  
24 however any state levy shall take precedence over all other levies and  
25 shall not be reduced for any purpose other than that required by RCW  
26 84.55.010(~~(; however,)~~). If, as a result of the levies imposed under  
27 RCW 84.52.069, 84.34.230, the portion of the levy by a metropolitan  
28 park district that was protected under section 1 of this act, and  
29 84.52.105, the combined rate((s)) of regular property tax levies that  
30 are subject to the one percent limitation exceeds one percent of the  
31 true and fair value of any property, then these levies shall be reduced  
32 as follows: (a) The portion of the levy by a metropolitan park  
33 district that is protected under section 1 of this act shall be reduced  
34 until the combined rate no longer exceeds one percent of the true and  
35 fair value of any property or shall be eliminated; (b) if the combined  
36 rate of regular property tax levies that are subject to the one percent  
37 limitation still exceeds one percent of the true and fair value of any  
38 property, then the levies imposed under RCW 84.34.230 ((and)),  
39 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that

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

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

16 (a) First, the certified property tax levy rates of those junior  
17 taxing districts authorized under RCW 36.68.525, 36.69.145, and  
18 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

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

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

33 (e) Fifth, if the consolidated tax levy rate still exceeds these  
34 limitations, the certified property tax levy rates authorized for fire  
35 protection districts under RCW 52.16.130, library districts,  
36 metropolitan park districts under their first fifty cent per thousand  
37 dollars of assessed valuation levy, and public hospital districts under  
38 their first fifty cent per thousand dollars of assessed valuation levy,  
39 shall be reduced on a pro rata basis or eliminated.

1       **Sec. 3.** RCW 84.52.043 and 1993 c 337 s 3 are each amended to read  
2 as follows:

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

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

24       (2) The aggregate levies of junior taxing districts and senior  
25 taxing districts, other than the state, shall not exceed five dollars  
26 and ninety cents per thousand dollars of assessed valuation. The term  
27 "junior taxing districts" includes all taxing districts other than the  
28 state, counties, road districts, cities, towns, port districts, and  
29 public utility districts. The limitations provided in this subsection  
30 shall not apply to: (a) Levies at the rates provided by existing law  
31 by or for any port or public utility district; (b) excess property tax  
32 levies authorized in Article VII, section 2 of the state Constitution;  
33 (c) levies for acquiring conservation futures as authorized under RCW  
34 84.34.230; (d) levies for emergency medical care or emergency medical  
35 services imposed under RCW 84.52.069; ~~((and))~~ (e) levies to finance  
36 affordable housing for very low-income housing imposed under RCW  
37 84.52.105; and (f) the portions of levies by metropolitan park  
38 districts that are protected under section 1 of this act.

Passed the House February 22, 1995.  
Passed the Senate April 7, 1995.  
Approved by the Governor April 19, 1995.  
Filed in Office of Secretary of State April 19, 1995.

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