
SENATE BILL 5142

State of Washington

56th Legislature

1999 Regular Session

By Senators Horn, McCaslin and Winsley

Read first time 01/14/1999. Referred to Committee on State & Local Government.

1 AN ACT Relating to taxation authority of cities for zoos,
2 aquariums, and other recreational, civic, cultural, and interpretive
3 facilities; amending RCW 84.52.010; and adding a new chapter to Title
4 35 RCW.

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

6 NEW SECTION. **Sec. 1.** (1)(a) Upon approval under subsection (2) of
7 this section, a city with a population of over one hundred fifty
8 thousand and that is not in a metropolitan park district may:

9 (i) Levy or cause to be levied a general tax on all the property
10 located in the city each year not to exceed fifty cents per thousand
11 dollars of assessed value of the property in the city; and

12 (ii) In addition, levy or cause to be levied a general tax on all
13 property located in the city each year not to exceed twenty-five cents
14 per thousand dollars of assessed valuation.

15 (b) Although cities are authorized to impose two separate regular
16 property tax levies under this subsection, the levies shall be
17 considered to be a single levy for purposes of the limitation provided
18 for in chapter 84.55 RCW.

1 (2) A city with a population of over one hundred fifty thousand and
2 that is not in a metropolitan park district may call a special election
3 for the purpose of submitting to the qualified voters of the city a
4 proposition to levy taxes under subsection (1) of this section for the
5 purposes of zoos, aquariums, and other recreational, civic, cultural,
6 and interpretive facilities, including administrative and support
7 facilities, upon approval of a simple majority of the voters voting in
8 the special election.

9 (3) The city may levy a general tax in excess of its regular
10 property tax levy or levies under subsection (1) of this section when
11 authorized so to do at a special election conducted in accordance with
12 and subject to all the requirements of the Constitution and laws of the
13 state now in force or hereafter enacted governing the limitation of tax
14 levies. The city may call a special election for the purpose of
15 submitting to the qualified voters of the city a proposition to levy a
16 tax in excess of the seventy-five cents per thousand dollars of
17 assessed value specifically authorized in subsection (1) of this
18 section.

19 (4) The levies under this section shall be certified to the proper
20 county officials for collection the same as other general taxes and
21 when collected, the general tax shall be placed in a separate fund in
22 the office of the county treasurer to be known as the "civic, cultural,
23 and recreational fund" and paid out on warrants.

24 (5) Taxes under this section shall be treated in the same manner as
25 junior taxing district levies under RCW 84.52.043 and have the
26 equivalent status as levies of metropolitan park districts for all
27 other purposes.

28 (6) The city may contract with any entity, public and private, for
29 all of its operations and services to carry out the purposes of this
30 section.

31 **Sec. 2.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended
32 to read as follows:

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

35 The rate percent of all taxes for state and county purposes, and
36 purposes of taxing districts coextensive with the county, shall be
37 determined, calculated and fixed by the county assessors of the
38 respective counties, within the limitations provided by law, upon the

1 assessed valuation of the property of the county, as shown by the
2 completed tax rolls of the county, and the rate percent of all taxes
3 levied for purposes of taxing districts within any county shall be
4 determined, calculated and fixed by the county assessors of the
5 respective counties, within the limitations provided by law, upon the
6 assessed valuation of the property of the taxing districts
7 respectively.

8 When a county assessor finds that the aggregate rate of tax levy on
9 any property, that is subject to the limitations set forth in RCW
10 84.52.043 or 84.52.050, exceeds the limitations provided in either of
11 these sections, the assessor shall recompute and establish a
12 consolidated levy in the following manner:

13 (1) The full certified rates of tax levy for state, county, county
14 road district, and city or town purposes shall be extended on the tax
15 rolls in amounts not exceeding the limitations established by law;
16 however any state levy shall take precedence over all other levies and
17 shall not be reduced for any purpose other than that required by RCW
18 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
19 84.34.230, the portion of the levy by a metropolitan park district that
20 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
21 regular property tax levies that are subject to the one percent
22 limitation exceeds one percent of the true and fair value of any
23 property, then these levies shall be reduced as follows: (a) The
24 portion of the levy by a metropolitan park district that is protected
25 under RCW 84.52.120 shall be reduced until the combined rate no longer
26 exceeds one percent of the true and fair value of any property or shall
27 be eliminated; (b) if the combined rate of regular property tax levies
28 subject to the one percent limitation in a county containing a city
29 that imposes a tax under section 1 of this act still exceeds one
30 percent of the true and fair value of any property, then the remaining
31 levy for the city shall be reduced until the combined rate no longer
32 exceeds one percent; (c) if the combined rate of regular property tax
33 levies that are subject to the one percent limitation still exceeds one
34 percent of the true and fair value of any property, then the levies
35 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
36 imposed under RCW 84.52.069 that is in excess of thirty cents per
37 thousand dollars of assessed value, shall be reduced on a pro rata
38 basis until the combined rate no longer exceeds one percent of the true
39 and fair value of any property or shall be eliminated; and ((+e)) (d)

1 if the combined rate of regular property tax levies that are subject to
2 the one percent limitation still exceeds one percent of the true and
3 fair value of any property, then the thirty cents per thousand dollars
4 of assessed value of tax levy imposed under RCW 84.52.069 shall be
5 reduced until the combined rate no longer exceeds one percent of the
6 true and fair value of any property or eliminated.

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

11 (a) First, the certified property tax levy rates of those junior
12 taxing districts authorized under RCW 36.68.525, 36.69.145, and
13 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

17 (c) Third, if the consolidated tax levy rate still exceeds these
18 limitations, the certified property tax levy rates of all other junior
19 taxing districts, other than fire protection districts, library
20 districts, the first fifty cent per thousand dollars of assessed
21 valuation levies for metropolitan park districts, the first fifty cent
22 per thousand dollars of assessed valuation levies for taxes levied
23 under section 1 of this act, and the first fifty cent per thousand
24 dollars of assessed valuation levies for public hospital districts,
25 shall be reduced on a pro rata basis or eliminated;

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

30 (e) Fifth, if the consolidated tax levy rate still exceeds these
31 limitations, the certified property tax levy rates authorized for fire
32 protection districts under RCW 52.16.130, library districts,
33 metropolitan park districts under their first fifty cent per thousand
34 dollars of assessed valuation levy, taxes levied under section 1 of
35 this act under the first fifty cent per thousand dollars of assessed
36 valuation levy, and public hospital districts under their first fifty
37 cent per thousand dollars of assessed valuation levy, shall be reduced
38 on a pro rata basis or eliminated.

1 In determining whether the aggregate rate of tax levy on any
2 property, that is subject to the limitations set forth in RCW
3 84.52.050, exceeds the limitations provided in that section, the
4 assessor shall use the hypothetical state levy, as apportioned to the
5 county under RCW 84.48.080, that was computed under RCW 84.48.080
6 without regard to the reduction under RCW 84.55.012.

7 NEW SECTION. **Sec. 3.** Section 1 of this act constitutes a new
8 chapter in Title 35 RCW.

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