

HB 2519 - S COMM AMD
By Committee on Ways & Means

ADOPTED 03/04/2004

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
4 to read as follows:

5 (1) A county with a population of ninety thousand or less may
6 impose additional regular property tax levies in an amount equal to
7 fifty cents or less per thousand dollars of the assessed value of
8 property in the county in accordance with the terms of this section.

9 (2) The tax proposition may be submitted at a general or special
10 election.

11 (3) The tax may be imposed each year for six consecutive years when
12 specifically authorized by the registered voters voting on the
13 proposition, subject to the following:

14 (a) If the number of registered voters voting on the proposition
15 does not exceed forty percent of the total number of voters voting in
16 the taxing district at the last general election, the number of persons
17 voting "yes" on the proposition shall constitute at least three-fifths
18 of a number equal to forty percent of the total number of voters voting
19 in the taxing district at the last general election.

20 (b) If the number of registered voters voting on the proposition
21 exceeds forty percent of the total number of voters voting in the
22 taxing district at the last preceding general election, the number of
23 persons voting "yes" on the proposition shall be at least three-fifths
24 of the registered voters voting on the proposition.

25 (4) Ballot propositions shall conform with RCW 29A.36.210.

26 (5) Any tax imposed under this section shall be used exclusively
27 for criminal justice purposes.

28 (6) The limitations in RCW 84.52.043 do not apply to the tax
29 authorized in this section.

1 (7) The limitation in RCW 84.55.010 does not apply to the first tax
2 levy imposed pursuant to this section following the approval of the
3 levy by the voters pursuant to subsection (3) of this section.

4 **Sec. 2.** RCW 29A.36.210 and 2003 c 111 s 921 are each amended to
5 read as follows:

6 (1) The ballot proposition authorizing a taxing district to impose
7 the regular property tax levies authorized in RCW 36.69.145, 67.38.130,
8 (~~(or)~~) 84.52.069, or section 1 of this act shall contain in substance
9 the following:

10 "Shall the (insert the name of the taxing district) be
11 authorized to impose regular property tax levies of (insert
12 the maximum rate) or less per thousand dollars of assessed valuation
13 for each of (insert the maximum number of years allowable)
14 consecutive years?

- 15 Yes
- 16 No

17 Each voter shall indicate either "Yes" or "No" on his or her ballot
18 in accordance with the procedures established under this title.

19 (2) The ballot proposition authorizing a taxing district to impose
20 a permanent regular tax levy under RCW 84.52.069 shall contain the
21 following:

22 "Shall the (insert the name of the taxing district) be
23 authorized to impose a PERMANENT regular property levy of
24 (insert the maximum rate) or less per thousand dollars of assessed
25 valuation?

- 26 Yes
- 27 No

28 **Sec. 3.** RCW 84.52.010 and 2003 c 83 s 310 are each amended to read
29 as follows:

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

32 The rate percent of all taxes for state and county purposes, and
33 purposes of taxing districts coextensive with the county, shall be
34 determined, calculated and fixed by the county assessors of the
35 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 section 1 of
19 this act, RCW 36.54.130, 84.52.069, 84.34.230, the portion of the levy
20 by a metropolitan park district that was protected under RCW 84.52.120,
21 and 84.52.105, the combined rate of regular property tax levies that
22 are subject to the one percent limitation exceeds one percent of the
23 true and fair value of any property, then these levies shall be reduced
24 as follows:

25 (a) The levy imposed by a county under section 1 of this act must
26 be reduced until the combined rate no longer exceeds one percent of the
27 true and fair value of any property or must be eliminated;

28 (b) If the combined rate of regular property tax levies that are
29 subject to the one percent limitation still exceeds one percent of the
30 true and fair value of any property, the levy imposed by a ferry
31 district under RCW 36.54.130 must be reduced until the combined rate no
32 longer exceeds one percent of the true and fair value of any property
33 or must be eliminated;

34 ((+b)) (c) If the combined rate of regular property tax levies
35 that are subject to the one percent limitation still exceeds one
36 percent of the true and fair value of any property, the portion of the
37 levy by a metropolitan park district that is protected under RCW

1 84.52.120 shall be reduced until the combined rate no longer exceeds
2 one percent of the true and fair value of any property or shall be
3 eliminated;

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

12 ~~((d))~~ (e) If the combined rate of regular property tax levies
13 that are subject to the one percent limitation still exceeds one
14 percent of the true and fair value of any property, then the thirty
15 cents per thousand dollars of assessed value of tax levy imposed under
16 RCW 84.52.069 shall be reduced until the combined rate no longer
17 exceeds one percent of the true and fair value of any property or
18 eliminated.

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

23 (a) First, the certified property tax levy rates of those junior
24 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,
25 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

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

36 (d) Fourth, if the consolidated tax levy rate still exceeds these

1 limitations, the first fifty cent per thousand dollars of assessed
2 valuation levies for metropolitan park districts created on or after
3 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

4 (e) Fifth, if the consolidated tax levy rate still exceeds these
5 limitations, the certified property tax levy rates authorized to fire
6 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
7 on a pro rata basis or eliminated; and

8 (f) Sixth, if the consolidated tax levy rate still exceeds these
9 limitations, the certified property tax levy rates authorized for fire
10 protection districts under RCW 52.16.130, library districts,
11 metropolitan park districts created before January 1, 2002, under their
12 first fifty cent per thousand dollars of assessed valuation levy, and
13 public hospital districts under their first fifty cent per thousand
14 dollars of assessed valuation levy, shall be reduced on a pro rata
15 basis or eliminated.

16 ~~((In determining whether the aggregate rate of tax levy on any
17 property, that is subject to the limitations set forth in RCW
18 84.52.050, exceeds the limitations provided in that section, the
19 assessor shall use the hypothetical state levy, as apportioned to the
20 county under RCW 84.48.080, that was computed under RCW 84.48.080
21 without regard to the reduction under RCW 84.55.012.))~~

22 **Sec. 4.** RCW 84.52.043 and 2003 c 83 s 311 are each amended to read
23 as follows:

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

27 (1) Levies of the senior taxing districts shall be as follows: (a)
28 The levy by the state shall not exceed three dollars and sixty cents
29 per thousand dollars of assessed value adjusted to the state equalized
30 value in accordance with the indicated ratio fixed by the state
31 department of revenue to be used exclusively for the support of the
32 common schools; (b) the levy by any county shall not exceed one dollar
33 and eighty cents per thousand dollars of assessed value; (c) the levy
34 by any road district shall not exceed two dollars and twenty-five cents
35 per thousand dollars of assessed value; and (d) the levy by any city or
36 town shall not exceed three dollars and thirty-seven and one-half cents

1 per thousand dollars of assessed value. However any county is hereby
2 authorized to increase its levy from one dollar and eighty cents to a
3 rate not to exceed two dollars and forty-seven and one-half cents per
4 thousand dollars of assessed value for general county purposes if the
5 total levies for both the county and any road district within the
6 county do not exceed four dollars and five cents per thousand dollars
7 of assessed value, and no other taxing district has its levy reduced as
8 a result of the increased county levy.

9 (2) The aggregate levies of junior taxing districts and senior
10 taxing districts, other than the state, shall not exceed five dollars
11 and ninety cents per thousand dollars of assessed valuation. The term
12 "junior taxing districts" includes all taxing districts other than the
13 state, counties, road districts, cities, towns, port districts, and
14 public utility districts. The limitations provided in this subsection
15 shall not apply to: (a) Levies at the rates provided by existing law
16 by or for any port or public utility district; (b) excess property tax
17 levies authorized in Article VII, section 2 of the state Constitution;
18 (c) levies for acquiring conservation futures as authorized under RCW
19 84.34.230; (d) levies for emergency medical care or emergency medical
20 services imposed under RCW 84.52.069; (e) levies to finance affordable
21 housing for very low-income housing imposed under RCW 84.52.105; (f)
22 the portions of levies by metropolitan park districts that are
23 protected under RCW 84.52.120; ~~((and))~~ (g) levies imposed by ferry
24 districts under RCW 36.54.130; and (h) levies for criminal justice
25 purposes under section 1 of this act.

26 NEW SECTION. Sec. 5. This act takes effect July 1, 2004."

HB 2519 - S COMM AMD
By Committee on Ways & Means

ADOPTED 03/04/2004

27 On page 1, line 2 of the title, after "purposes;" strike the
28 remainder of the title and insert "amending RCW 29A.36.210, 84.52.010,

1 and 84.52.043; adding a new section to chapter 84.52 RCW; and providing
2 an effective date."

--- END ---