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HOUSE BILL 2152

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State of Washington

61st Legislature

2009 Regular Session

By Representative Chase

Read first time 02/11/09. Referred to Committee on Finance.

1 AN ACT Relating to public health financing; amending RCW  
2 29A.36.210, 84.52.010, and 84.52.043; and adding a new section to  
3 chapter 84.52 RCW.

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

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

7 (1) A county may impose an additional regular property tax levy in  
8 an amount equal to ten cents or less per thousand dollars of the  
9 assessed value of property in the county in accordance with the terms  
10 of this section.

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

13 (3) The tax may be imposed each year up to ten consecutive years  
14 when specifically authorized by the registered voters voting on the  
15 proposition, subject to the following:

16 (a) If the number of registered voters voting on the proposition  
17 does not exceed forty percent of the total number of voters voting in  
18 the taxing district at the last general election, the number of persons

1 voting "yes" on the proposition shall constitute at least three-fifths  
2 of a number equal to forty percent of the total number of voters voting  
3 in the taxing district at the last general election.

4 (b) If the number of registered voters voting on the proposition  
5 exceeds forty percent of the total number of voters voting in the  
6 taxing district at the last preceding general election, the number of  
7 persons voting "yes" on the proposition shall be at least three-fifths  
8 of the registered voters voting on the proposition.

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

10 (5) Any tax imposed under this section shall be used exclusively  
11 for funding public health services under chapter 70.05, 70.08, or 70.46  
12 RCW.

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

15 (7) The limitation in RCW 84.55.010 does not apply to the first tax  
16 levy imposed under this section following the approval of the levy by  
17 the voters under subsection (3) of this section.

18 **Sec. 2.** RCW 29A.36.210 and 2004 c 80 s 2 are each amended to read  
19 as follows:

20 (1) The ballot proposition authorizing a taxing district to impose  
21 the regular property tax levies authorized in RCW 36.69.145, 67.38.130,  
22 84.52.069, (~~(or)~~) 84.52.135, or section 1 of this act shall contain in  
23 substance the following:

24 "Shall the . . . . . (insert the name of the taxing district) be  
25 authorized to impose regular property tax levies of . . . . . (insert  
26 the maximum rate) or less per thousand dollars of assessed valuation  
27 for each of . . . . . (insert the maximum number of years allowable)  
28 consecutive years?

29 Yes . . . . .   
30 No . . . . .

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

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

1 "Shall the . . . . . (insert the name of the taxing district) be  
2 authorized to impose a PERMANENT regular property levy of . . . . .  
3 (insert the maximum rate) or less per thousand dollars of assessed  
4 valuation?

5 Yes . . . . .

6 No . . . . .

7 **Sec. 3.** RCW 84.52.010 and 2007 c 54 s 26 are each amended to read  
8 as follows:

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

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

22 When a county assessor finds that the aggregate rate of tax levy on  
23 any property, that is subject to the limitations set forth in RCW  
24 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
25 these sections, the assessor shall recompute and establish a  
26 consolidated levy in the following manner:

27 (1) The full certified rates of tax levy for state, county, county  
28 road district, and city or town purposes shall be extended on the tax  
29 rolls in amounts not exceeding the limitations established by law;  
30 however any state levy shall take precedence over all other levies and  
31 shall not be reduced for any purpose other than that required by RCW  
32 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
33 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a  
34 metropolitan park district that was protected under RCW 84.52.120,  
35 84.52.125, (~~and~~) 84.52.135, and section 1 of this act the combined  
36 rate of regular property tax levies that are subject to the one percent

1 limitation exceeds one percent of the true and fair value of any  
2 property, then these levies shall be reduced as follows:

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

6 (b) If the combined rate of regular property tax levies that are  
7 subject to the one percent limitation still exceeds one percent of the  
8 true and fair value of any property, the portion of the levy by a fire  
9 protection district that is protected under RCW 84.52.125 shall be  
10 reduced until the combined rate no longer exceeds one percent of the  
11 true and fair value of any property or shall be eliminated;

12 ~~((b))~~ (c) 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, the levy imposed by  
15 a county under RCW 84.52.135 must be reduced until the combined rate no  
16 longer exceeds one percent of the true and fair value of any property  
17 or must be eliminated;

18 ~~((e))~~ (d) If the combined rate of regular property tax levies  
19 that are subject to the one percent limitation still exceeds one  
20 percent of the true and fair value of any property, the levy imposed by  
21 a ferry district under RCW 36.54.130 must be reduced until the combined  
22 rate no longer exceeds one percent of the true and fair value of any  
23 property or must be eliminated;

24 ~~((d))~~ (e) If the combined rate of regular property tax levies  
25 that are subject to the one percent limitation still exceeds one  
26 percent of the true and fair value of any property, the portion of the  
27 levy by a metropolitan park district that is protected under RCW  
28 84.52.120 shall be reduced until the combined rate no longer exceeds  
29 one percent of the true and fair value of any property or shall be  
30 eliminated;

31 ~~((e))~~ (f) If the combined rate of regular property tax levies  
32 that are subject to the one percent limitation still exceeds one  
33 percent of the true and fair value of any property, then the levies  
34 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
35 imposed under RCW 84.52.069 that is in excess of thirty cents per  
36 thousand dollars of assessed value, shall be reduced on a pro rata  
37 basis until the combined rate no longer exceeds one percent of the true  
38 and fair value of any property or shall be eliminated; and

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

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

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

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

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

26       (d) Fourth, if the consolidated tax levy rate still exceeds these  
27 limitations, the first fifty cent per thousand dollars of assessed  
28 valuation levies for metropolitan park districts created on or after  
29 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

30       (e) Fifth, if the consolidated tax levy rate still exceeds these  
31 limitations, the certified property tax levy rates authorized to fire  
32 protection districts under RCW 52.16.140 and 52.16.160 and regional  
33 fire protection service authorities under RCW 52.26.140(1) (b) and (c)  
34 shall be reduced on a pro rata basis or eliminated; and

35       (f) Sixth, if the consolidated tax levy rate still exceeds these  
36 limitations, the certified property tax levy rates authorized for fire  
37 protection districts under RCW 52.16.130, regional fire protection  
38 service authorities under RCW 52.26.140(1)(a), library districts,

1 metropolitan park districts created before January 1, 2002, under their  
2 first fifty cent per thousand dollars of assessed valuation levy, and  
3 public hospital districts under their first fifty cent per thousand  
4 dollars of assessed valuation levy, shall be reduced on a pro rata  
5 basis or eliminated.

6 **Sec. 4.** RCW 84.52.043 and 2005 c 122 s 3 are each amended to read  
7 as follows:

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

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

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

1 (c) levies for acquiring conservation futures as authorized under RCW  
2 84.34.230; (d) levies for emergency medical care or emergency medical  
3 services imposed under RCW 84.52.069; (e) levies to finance affordable  
4 housing for very low-income housing imposed under RCW 84.52.105; (f)  
5 the portions of levies by metropolitan park districts that are  
6 protected under RCW 84.52.120; (g) levies imposed by ferry districts  
7 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW  
8 84.52.135; (~~and~~) (i) the portions of levies by fire protection  
9 districts that are protected under RCW 84.52.125; and (j) levies for  
10 public health services under section 1 of this act.

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