
HOUSE BILL 1881

State of Washington 62nd Legislature 2011 Regular Session

By Representatives Springer, Haler, Kenney, Probst, Fitzgibbon, Lias, Armstrong, Jacks, and Stanford

Read first time 02/08/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to community redevelopment financing in
2 apportionment districts; amending RCW 39.88.020, 39.88.030, 39.88.040,
3 39.88.070, 39.88.080, 39.88.100, 84.52.043, and 84.52.050; and
4 repealing RCW 39.88.060 and 39.88.090.

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

6 **Sec. 1.** RCW 39.88.020 and 1982 1st ex.s. c 42 s 3 are each amended
7 to read as follows:

8 As used in this chapter the following terms have the following
9 meanings unless a different meaning is clearly indicated by the
10 context:

11 (1) "Apportionment district" means the geographic area, within an
12 urban area or within an unincorporated area within the boundaries of a
13 port district, from which (~~(regular)~~) special property taxes are to be
14 (~~(apportioned)~~) levied and collected to finance a public improvement
15 contained therein.

16 (2) (~~("Assessed value of real property" means the valuation of real~~
17 ~~property as placed on the last completed assessment roll of the county.~~

18 (~~3~~)) "City" means any city or town.

19 (~~(4)~~) (3) "County" means any county of the state of Washington.

1 (4) "Ordinance" means an ordinance, resolution, or any other
2 appropriate method of taking a legislative action by the legislative
3 authority of a county (~~(or)~~), port district, or city, whether known as
4 a statute, resolution, ordinance, or otherwise.

5 (5) "Port district" means a port district established under chapter
6 53.04 RCW.

7 (6) "Public improvement" means (~~(an undertaking to provide public~~
8 ~~facilities in an urban area)~~) one or more publicly owned facilities in
9 or serving an apportionment district which the sponsor has authority to
10 provide.

11 (~~(+6)~~) (7) "Public improvement costs" means capital expenditures
12 with respect to public improvements, including without limitation the
13 costs of design, planning, acquisition, site preparation, construction,
14 reconstruction, rehabilitation, improvement, and installation of the
15 public improvement; costs of relocation, maintenance, and operation of
16 property pending construction of the public improvement; costs of
17 relocating utilities (~~(relocated as a result of)~~) in connection with
18 undertaking the public improvement; costs of financing, including
19 interest during construction, legal and other professional services,
20 taxes, and insurance; (~~(costs incurred by the assessor to revalue real~~
21 ~~property for the purpose of determining the tax allocation base value~~
22 ~~that are in excess of costs incurred by the assessor in accordance with~~
23 ~~his revaluation plan under chapter 84.41 RCW, and the)~~) costs of
24 (~~(apportioning the)~~) levying and collecting the special property taxes
25 and complying with this chapter and other applicable law; and
26 administrative costs reasonably necessary and related to these costs.
27 These costs may include costs incurred prior to the adoption of the
28 public improvement ordinance, but subsequent to July 10, 1982.

29 (~~(+7)~~) (8) "Public improvement ordinance" means the ordinance
30 passed under RCW 39.88.040(4).

31 (~~(+8)~~) (9) "Regular property taxes" means regular property taxes
32 as now or hereafter defined in RCW 84.04.140(~~(, except regular property~~
33 ~~taxes levied by port districts or public utility districts specifically~~
34 ~~for the purpose of making required payments of principal and interest~~
35 ~~on general indebtedness)~~).

36 (~~(+9)~~) (10) "Special property taxes" means the special property
37 taxes authorized to be levied and collected within an apportionment
38 district under RCW 39.88.070. Special property taxes are not regular

1 property taxes for any purpose under this chapter or under any other
2 provision of law, but special property taxes are "excess real property
3 taxes" for purposes of RCW 84.36.381 through 84.36.389, are "real
4 property taxes" for purposes of chapters 84.37 and 84.38 RCW, are
5 "property taxes" for purposes of chapter 84.39 RCW, and also constitute
6 "ad valorem taxation" as that term is used in RCW 84.33.040.

7 (11) "Sponsor" means any county (~~(or)~~), city, or port district
8 initiating and undertaking a public improvement under this chapter.

9 (~~(10)~~) (12) "Tax allocation base value (~~(of real property)~~)"
10 means the (~~(true and fair)~~) value of (~~(real)~~) taxable property within
11 an apportionment district for the year in which the apportionment
12 district was established.

13 (~~(11)~~) (13) "Tax allocation bonds" means any bonds, notes, or
14 other obligations issued or incurred by a sponsor pursuant to (~~(section~~
15 10 of this act)) RCW 39.88.100.

16 (~~(12)~~) (14) "Tax allocation increment value" means, as of any
17 time of calculation, the value of taxable property in an apportionment
18 district in excess of the tax allocation base value within that
19 apportionment district.

20 (15) "Tax allocation revenues" means those special property tax
21 revenues (~~(allocated to)~~) levied and collected by a sponsor under RCW
22 39.88.070(1)(~~(b)~~).

23 (~~(13)~~) (16) "Taxing districts" means any governmental entity
24 which levies or has levied for it regular property taxes upon real
25 property located within a proposed or approved apportionment district.

26 (~~(14)~~) (17) "Value of taxable property" means value of taxable
27 property as defined in RCW 39.36.015.

28 (~~(15)~~) (18) "Urban area" means an area in a city or located
29 (~~(outside of a city that is characterized by intensive use of the land~~
30 for the location of structures and receiving such urban services as
31 sewers, water, and other public utilities and services normally
32 associated with urbanized areas. Not more than twenty five percent of
33 the area within the urban area proposed apportionment district may be
34 vacant land)) in an urban growth area as defined in RCW 36.70A.030.

35 **Sec. 2.** RCW 39.88.030 and 1982 1st ex.s. c 42 s 4 are each amended
36 to read as follows:

1 (1) Only public improvements which are determined by the
2 legislative authority of the sponsor to meet the following criteria are
3 eligible to be financed under this chapter:

4 (a) The public improvement is located within an urban area or,
5 where a port district is a sponsor, in an unincorporated area within
6 the boundaries of that port district;

7 (b) The public improvement will encourage private development
8 within the apportionment district;

9 (c) The public improvement will increase the ~~((fair-market))~~
10 assessed value of the real property located within the apportionment
11 district;

12 (d) The private development which is anticipated to occur within
13 the apportionment district as a result of the public improvement is
14 consistent with an existing comprehensive land use plan and approved
15 growth policies of the jurisdiction within which it is located;

16 (e) A public improvement located within a city has been approved by
17 the legislative authority of such city; and

18 (f) A public improvement located ~~((within an urban area))~~ in an
19 unincorporated area has been approved by the legislative authority of
20 the county within whose boundaries the area lies, and a public
21 improvement located within the urban growth area of a city, as defined
22 in RCW 36.70A.030, has also been approved by the legislative authority
23 of that city.

24 (2) ~~((Apportionment of regular))~~ The levying and collection of
25 special property tax revenues to finance the public improvements ~~((is~~
26 ~~subject to the following limitations:~~

27 ~~(a) No apportionment of regular property tax revenues))~~ may take
28 place within a previously established apportionment district where
29 ~~((regular property taxes are still apportioned))~~ special property taxes
30 are still levied and collected to finance public improvements without
31 the concurrence of the sponsor which established the previously
32 established district(~~(+~~

33 ~~(b) No apportionment district may be established which includes any~~
34 ~~geographic area included within a previously established apportionment~~
35 ~~district which has outstanding bonds payable in whole or in part from~~
36 ~~tax allocation revenues;~~

37 ~~(c) The total amount of outstanding bonds payable in whole or in~~
38 ~~part from tax allocation revenues arising from property located within~~

1 a city shall not exceed two percent of the value of taxable property
2 within the city, and the total amount of outstanding bonds payable in
3 whole or in part from tax allocation revenues arising from property
4 located within the unincorporated areas of a county shall not exceed
5 two percent of the value of taxable property within the entire
6 unincorporated area of the county; and

7 (d) No taxes other than regular property taxes may be apportioned
8 under this chapter).

9 (3) Public improvements may be undertaken and coordinated with
10 other programs or efforts undertaken by the sponsor or others and may
11 be funded in whole or in part from sources other than those provided by
12 this chapter.

13 **Sec. 3.** RCW 39.88.040 and 1982 1st ex.s. c 42 s 5 are each amended
14 to read as follows:

15 Public improvements funded by tax allocation revenues may only be
16 located within ~~((an urban area. In order to secure an allocation of~~
17 ~~regular))~~ or serve an apportionment district. In order to levy and
18 collect special property taxes to finance a public improvement, a
19 sponsor ((shall)) must:

20 (1) Propose by ordinance a plan for the public improvement which
21 includes a description of the contemplated public improvement, the
22 estimated cost thereof, the maximum total amount of the estimated cost
23 to be paid from special property taxes or from tax allocation bonds,
24 the boundaries of the apportionment district, the ~~((estimated period~~
25 ~~during which tax revenue apportionment is contemplated))~~ maximum period
26 (not to exceed thirty years) during which the special property tax is
27 to be levied and collected, and the ways in which the sponsor plans to
28 use ~~((tax allocation))~~ special property tax revenues to finance the
29 public improvement~~((, and which sets at least three)).~~ The ordinance
30 must provide for at least one public hearing((s)) thereon before the
31 legislative authority of the sponsor or a committee thereof~~((÷~~
32 ~~PROVIDED, That)).~~ However, public hearings for the public improvement
33 that is undertaken in combination or coordination by two or more
34 sponsors may be held jointly; and public hearings, held before the
35 legislative authority or a committee of a majority thereof may be
36 combined with public hearings held for other purposes;

37 (2) At least fifteen days in advance of the hearing:

1 (a) Deliver notice of the hearing to all taxing districts, the
2 county treasurer, (~~and~~) the county assessor, (~~which~~) and the owners
3 or reputed owners of all lots, tracts, and parcels of land within the
4 proposed apportionment district, as shown on the rolls of the county
5 assessor and directed to the address shown thereon. The notice must
6 include(~~s~~) a map or drawing showing the location of the contemplated
7 public improvement and the boundaries of the proposed apportionment
8 district, a brief description of the public improvement, the estimated
9 cost thereof, the maximum total amount of the estimated cost to be paid
10 from special property taxes or from tax allocation bonds, the maximum
11 period during which the special property tax is to be levied and
12 collected, the anticipated increase in (~~property~~) assessed values
13 within the apportionment district, the location of the sponsor's
14 principal business office where it will maintain information concerning
15 the public improvement for public inspection, and the date and place of
16 hearing; and

17 (b) Post notice in at least (~~six~~) three public places located in
18 the proposed apportionment district and publish notice in a legal
19 newspaper of general circulation within the sponsor's jurisdiction
20 briefly describing the public improvement, the proposed
21 (~~apportionment~~) special property taxes, the boundaries of the
22 proposed apportionment district, the location where additional
23 information concerning the public improvement may be inspected, and the
24 date and place of hearing;

25 (3) At the time and place fixed for the hearing under subsection
26 (1) of this section, and at such times to which the hearing may be
27 adjourned, receive and consider all statements and materials as may be
28 submitted, and objections and letters filed before or within ten days
29 thereafter;

30 (4) (~~Within~~) Not earlier than ten days and not more than one
31 hundred twenty days after completion of the public hearing or hearings,
32 pass an ordinance establishing the apportionment district and
33 authorizing the proposed public improvement, including any
34 modifications which (~~in the sponsor's opinion the hearings indicated~~
35 should be made)) the legislative authority of the sponsor deems
36 appropriate as a result of public comments received, which includes the
37 boundaries of the apportionment district, a description of the public
38 improvement, the estimated cost thereof, (~~the portion~~) the maximum

1 ~~total amount~~ of the estimated cost thereof to be (~~reimbursed from tax~~
2 ~~allocation revenues, the estimated time during which regular property~~
3 ~~taxes are to be apportioned, the date upon which apportionment of the~~
4 ~~regular~~) paid from special property taxes or from tax allocation
5 bonds, the date upon which the levying and collection of the special
6 property taxes will commence, the maximum period during which the
7 special property tax is to be levied and collected, and a finding that
8 the public improvement meets the conditions of RCW 39.88.030.

9 (5) The jurisdiction of the sponsor to proceed with the levying and
10 collection of special property taxes within an apportionment district
11 will be divested by a protest, filed with the legislative authority of
12 the sponsor within thirty days after the date of passage of the
13 ordinance, signed by the owners of the property within the
14 apportionment district representing more than fifty percent of the
15 value of taxable property within that apportionment district as
16 reflected on rolls of the county assessor for the year in which the
17 ordinance is passed.

18 **Sec. 4.** RCW 39.88.070 and 1982 1st ex.s. c 42 s 8 are each amended
19 to read as follows:

20 (1) Upon the date established in the public improvement ordinance,
21 but not (~~sooner~~) earlier than the first day of the calendar year
22 following the passage of the ordinance(~~(, the)~~) and no earlier than
23 would be permitted under RCW 84.09.030;

24 (a) Regular property taxes levied upon the (~~assessed value of~~
25 real) property within the apportionment district (~~(shall be divided as~~
26 follows;

27 ~~(a) That portion of the regular property taxes produced by the rate~~
28 ~~of tax levied each year by or for each of the taxing districts upon the~~
29 ~~tax allocation base value of real property, or upon the assessed value~~
30 ~~of real property in each year, whichever is smaller, shall be allocated~~
31 ~~to and paid to the respective taxing districts; and~~

32 ~~(b) That portion of the regular property taxes levied each year by~~
33 ~~or for each of the taxing districts upon the assessed value of real~~
34 ~~property within an apportionment district which is in excess of the tax~~
35 ~~allocation base value of real property shall be allocated and paid to~~
36 ~~the sponsor, or the sponsor's designated agent, until all public~~
37 ~~improvement costs to be paid from the tax allocation revenues have been~~

1 ~~paid, except that the sponsor may agree to receive less than the full~~
2 ~~amount of such portion as long as bond debt service, reserve, and other~~
3 ~~bond covenant requirements are satisfied, in which case the balance of~~
4 ~~the taxes shall be allocated to the respective taxing districts as the~~
5 ~~sponsor and the taxing districts may agree.~~

6 ~~(2) The county assessor shall revalue the real)) by taxing~~
7 ~~districts must continue to be collected in accordance with applicable~~
8 ~~law, without regard to the existence of the apportionment district or~~
9 ~~the special property taxes levied or collected therein; and~~

10 (b) The sponsor may levy upon the value of taxable property within
11 the apportionment district, and collect special property taxes in
12 amounts not in excess of the amounts the legislative authority of the
13 sponsor deems necessary to provide for the purposes set forth in RCW
14 39.88.080, but in annual amounts not in excess of one percent of the
15 tax allocation increment value within the apportionment district.
16 Special property taxes collected within an apportionment district must
17 be paid to the sponsor, or the sponsor's designated agent, until all
18 public improvement costs and tax allocation bonds issued or incurred to
19 be paid from the tax allocation revenues have been paid, but in no
20 event may special property taxes be collected longer than the maximum
21 period set forth in the ordinance establishing the apportionment
22 district.

23 (2) Special property taxes are not subject to the limitations
24 imposed by Article VII, section 2 of the Washington state Constitution
25 and are in excess of all statutory and charter limitations otherwise
26 applicable to property taxes levied and collected by any county, city,
27 or port district.

28 (3) The county assessor must determine the value of the taxable
29 property within the apportionment district as of January 1st of the
30 year in which the ordinance establishing the district is enacted for
31 the purpose of determining the tax allocation base value for the
32 apportionment district and (~~shall~~) must certify to the sponsor the
33 tax allocation base value as soon as practicable after the assessor
34 receives notice of the public improvement ordinance and (~~shall~~) must
35 certify to the sponsor the total (~~assessed~~) value of (~~real~~) taxable
36 property within thirty days after the property values for each
37 succeeding year have been established, except that the assessed value
38 of state-assessed real property within the apportionment district

1 (~~shall~~) must be certified as soon as the values are provided to the
2 assessor by the department of revenue. Nothing in this section
3 authorizes revaluations of real property by the assessor for property
4 taxation that are not made in accordance with the assessor's
5 revaluation plan under chapter 84.41 RCW.

6 (~~(3)~~) (4) The date upon which the apportionment district was
7 established (~~shall be~~) is considered the date upon which the public
8 improvement ordinance was enacted by the sponsor.

9 (~~(4) The apportionment of regular property taxes~~) (5) The
10 collection of special property taxes within an apportionment district
11 under this section (~~shall~~) must cease when tax allocation revenues
12 are no longer necessary or obligated to pay public improvement costs or
13 to pay (~~principal of and interest on bonds issued~~) tax allocation
14 bonds issued or incurred to finance public improvement costs and
15 payable in whole or in part from tax allocation revenues, but in no
16 event may special property taxes be collected longer than the maximum
17 period set forth in the ordinance establishing the apportionment
18 district. At the time of termination of the (~~apportionment~~)
19 collection of those special property taxes, any excess money and any
20 earnings thereon held by the sponsor (~~shall be returned to the county~~
21 treasurer and distributed to the taxing districts which were subject to
22 the allocation in proportion to their regular property tax levies due
23 for the year in which the funds are returned) must be spent on costs
24 of public improvements.

25 (6) For purposes of Title 84 RCW, an apportionment district is
26 deemed a "taxing district" and any special property tax levy is deemed
27 a levy of the apportionment district, separate from any other tax levy
28 of the sponsor.

29 **Sec. 5.** RCW 39.88.080 and 1982 1st ex.s. c 42 s 9 are each amended
30 to read as follows:

31 (1) Tax allocation revenues may be applied, in no particular order,
32 as follows:

- 33 (~~(1)~~) (a) To pay public improvement costs;
- 34 (~~(2)~~) (b) To (~~pay~~) provide for payments with respect to
35 principal of and interest on, and to fund any necessary reserves for,
36 tax allocation bonds; or

1 ~~((3) To pay into bond funds established to pay the principal of~~
2 ~~and interest on general obligation bonds issued pursuant to law to~~
3 ~~finance public facilities that are specified in the public improvement~~
4 ~~ordinance and constructed following the establishment of and within the~~
5 ~~apportionment district; or~~

6 ~~(4))~~ (c) To pay any combination of the foregoing.

7 (2) In the event that the legislative authority of a sponsor
8 determines that public improvements specified in the ordinance
9 establishing an apportionment district are impracticable to carry out,
10 or if unspent tax allocation bond proceeds or tax allocation revenues
11 remain after the completion of the public improvements specified in the
12 ordinance, the legislative authority may by ordinance spend the
13 remaining bond proceeds and tax allocation revenues to retire or
14 defease those bonds or on the costs of other public improvements, after
15 holding a hearing with public notice given substantially in accordance
16 with the procedure described in RCW 39.88.040(2). No such change of
17 use of tax allocation revenues or the proceeds of tax allocation bonds
18 may permit an increase in the maximum period of time during which the
19 special property tax is to be levied and collected, or permit an
20 increase in the total amount of the estimated cost to be paid from
21 special property taxes or from tax allocation bonds as set forth in the
22 ordinance establishing the apportionment district. Upon the retirement
23 or defeasance of all tax allocation bonds secured by special property
24 taxes levied and collected within an apportionment district, any
25 remaining tax allocation revenues must be spent on costs of public
26 improvements.

27 **Sec. 6.** RCW 39.88.100 and 1982 1st ex.s. c 42 s 11 are each
28 amended to read as follows:

29 (1) A sponsor may issue such tax allocation bonds as it may deem
30 appropriate for the financing of public improvement costs and a
31 reasonable bond reserve and for the refunding of any outstanding tax
32 allocation bonds.

33 (2) The principal and interest of tax allocation bonds may be made
34 payable from:

35 (a) Tax allocation revenues;

36 (b) Project revenues which may include (i) nontax income, revenues,
37 fees, and rents from the public improvement financed with the proceeds

1 of the bonds, or portions thereof, and (ii) contributions, grants, and
2 nontax money available to the sponsor for payment of costs of the
3 public improvement or the debt service of the bonds issued therefor;

4 (c) The full faith and credit of the sponsor or of any other taxing
5 district (provision of which is declared to be a proper purpose for any
6 such taxing district) payable from annual ad valorem taxes to be levied
7 within the constitutional and statutory tax limitations provided by law
8 without a vote of the electors of the sponsor or other taxing district
9 on all of the taxable property within the boundaries of that sponsor or
10 other taxing district;

11 (d) Any combination of the foregoing.

12 (3) Except and to the extent that a sponsor or other taxing
13 district has expressly pledged its full faith and credit to the payment
14 of tax allocation bonds, tax allocation bonds (~~shall~~) may not be the
15 general obligation of or guaranteed by all or any part of the full
16 faith and credit of the sponsor or any other state or local government,
17 or any tax revenues other than tax allocation revenues, and shall not
18 be considered a debt of the sponsor or other state or local government
19 for general indebtedness limitation purposes.

20 (4) The terms and conditions of tax allocation bonds may include
21 provisions for the following matters, among others:

22 (a) The date of issuance, maturity date or dates, denominations,
23 form, series, negotiability, registration, rank or priority, place of
24 payment, interest rate or rates which may be fixed or may vary over the
25 life of the tax allocation bonds, bond reserve, coverage, and such
26 other terms related to repayment of the tax allocation bonds;

27 (b) The application of tax allocation bond proceeds; the use, sale,
28 or disposition of property acquired; consideration or rents and fees to
29 be charged in the sale or lease of property acquired; consideration or
30 rents and fees to be charged in the sale or lease of property within a
31 public improvement; the application of rents, fees, and revenues within
32 a public improvement; the maintenance, insurance, and replacement of
33 property within a public improvement; other encumbrances, if any, upon
34 all or part of property within a public improvement, then existing or
35 thereafter acquired; and the type of debts that may be incurred;

36 (c) The creation of special funds; the money to be so applied; and
37 the use and disposition of the money;

1 (d) The securing of the tax allocation bonds by a pledge of
2 property and property rights, by assignment of income generated by the
3 public improvement, or by pledging such additional specifically
4 described resources other than tax revenues as are available to the
5 sponsor;

6 (e) The terms and conditions for redemption;

7 (f) The replacement of lost and destroyed bond instruments;

8 (g) Procedures for amendment of the terms and conditions of the tax
9 allocation bonds;

10 (h) The powers of a trustee to enforce covenants and take other
11 actions in event of default; the rights, liabilities, powers, and
12 duties arising upon the breach of any covenant, condition, or
13 obligation; and

14 (i) When consistent with the terms of this chapter, such other
15 terms, conditions, and provisions which may make the tax allocation
16 bonds more marketable and further the purposes of this chapter.

17 (5) Tax allocation bonds may be issued and sold in such manner as
18 the legislative authority of the sponsor (~~shall~~) determines. Tax
19 allocation bonds may also be issued and sold in accordance with chapter
20 39.46 RCW.

21 (6) The sponsor may also issue or incur obligations in anticipation
22 of the receipt of tax allocation bond proceeds or other money available
23 to pay public improvement costs.

24 **Sec. 7.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to read
25 as follows:

26 Within and subject to the limitations imposed by RCW 84.52.050 as
27 amended, the regular ad valorem tax levies upon real and personal
28 property by the taxing districts hereafter named (~~shall be~~) are as
29 follows:

30 (1) Levies of the senior taxing districts (~~shall be~~) are as
31 follows: (a) The levy by the state (~~shall~~) may not exceed three
32 dollars and sixty cents per thousand dollars of assessed value adjusted
33 to the state equalized value in accordance with the indicated ratio
34 fixed by the state department of revenue to be used exclusively for the
35 support of the common schools; (b) the levy by any county (~~shall~~) may
36 not exceed one dollar and eighty cents per thousand dollars of assessed
37 value; (c) the levy by any road district (~~shall~~) may not exceed two

1 dollars and twenty-five cents per thousand dollars of assessed value;
2 and (d) the levy by any city or town (~~shall~~) may not exceed three
3 dollars and thirty-seven and one-half cents per thousand dollars of
4 assessed value. However any county is hereby authorized to increase
5 its levy from one dollar and eighty cents to a rate not to exceed two
6 dollars and forty-seven and one-half cents per thousand dollars of
7 assessed value for general county purposes if the total levies for both
8 the county and any road district within the county do not exceed four
9 dollars and five cents per thousand dollars of assessed value, and no
10 other taxing district has its levy reduced as a result of the increased
11 county levy.

12 (2) The aggregate levies of junior taxing districts and senior
13 taxing districts, other than the state, (~~shall~~) may not exceed five
14 dollars and ninety cents per thousand dollars of assessed valuation.
15 The term "junior taxing districts" includes all taxing districts other
16 than the state, counties, road districts, cities, towns, apportionment
17 districts established under chapter 39.88 RCW, port districts, and
18 public utility districts. The limitations provided in this subsection
19 shall not apply to: (a) Levies at the rates provided by existing law
20 by or for any port or public utility district; (b) excess property tax
21 levies authorized in Article VII, section 2 of the state Constitution;
22 (c) levies for acquiring conservation futures as authorized under RCW
23 84.34.230; (d) levies for emergency medical care or emergency medical
24 services imposed under RCW 84.52.069; (e) levies to finance affordable
25 housing for very low-income housing imposed under RCW 84.52.105; (f)
26 the portions of levies by metropolitan park districts that are
27 protected under RCW 84.52.120; (g) levies imposed by ferry districts
28 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW
29 84.52.135; (i) the portions of levies by fire protection districts that
30 are protected under RCW 84.52.125; (~~and~~) (j) levies by counties for
31 transit-related purposes under RCW 84.52.140; and (k) levies by or for
32 apportionment districts established under chapter 39.88 RCW.

33 **Sec. 8.** RCW 84.52.050 and 1973 1st ex.s. c 194 s 1 are each
34 amended to read as follows:

35 (1) Except as (~~hereinafter~~) provided otherwise in this section,
36 the aggregate of all tax levies upon real and personal property by the
37 state and all taxing districts, now existing or hereafter created,

1 (~~shall~~) may not in any year exceed one percentum of the true and fair
2 value of such property in money(~~(: PROVIDED, HOWEVER, That)~~). Nothing
3 (~~herein shall~~) in this section prevents levies at the rates now
4 provided by law by or for any port or public utility district or any
5 apportionment district established under chapter 39.88 RCW. The term
6 "taxing district" for the purposes of this section (~~shall~~) means any
7 political subdivision, municipal corporation, district, or other
8 governmental agency authorized by law to levy, or have levied for it,
9 ad valorem taxes on property, other than a port or public utility
10 district or any apportionment district established under chapter 39.88
11 RCW. Such aggregate limitation or any specific limitation imposed by
12 law in conformity therewith may be exceeded only as authorized by law
13 and in conformity with the provisions of Article VII, section 2(a),
14 (b), or (c) of the Constitution of the state of Washington, or in
15 conformity with any other provision of Article VII of the Constitution
16 of the state of Washington.

17 (2) Nothing (~~herein contained shall~~) in this section prohibits
18 the legislature from allocating or reallocating the authority to levy
19 taxes between the taxing districts of the state and its political
20 subdivisions in a manner which complies with the aggregate tax
21 limitation set forth in this section.

22 NEW SECTION. Sec. 9. The following acts or parts of acts are each
23 repealed:

24 (1) RCW 39.88.060 (Disagreements between taxing districts) and 1989
25 c 378 s 1 & 1982 1st ex.s. c 42 s 7; and

26 (2) RCW 39.88.090 (General obligation bonds) and 1982 1st ex.s. c
27 42 s 10.

28 NEW SECTION. Sec. 10. If any provision of this act or its
29 application to any person or circumstance is held invalid, the
30 remainder of the act or the application of the provision to other
31 persons or circumstances is not affected.

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