

CERTIFICATION OF ENROLLMENT

**HOUSE BILL 1034**

Chapter 117, Laws of 2021

67th Legislature  
2021 Regular Session

PARK AND RECREATION DISTRICT LEVIES—LIMIT—ISLANDS IN LARGE COUNTIES

EFFECTIVE DATE: July 25, 2021

Passed by the House April 12, 2021  
Yeas 54 Nays 44

\_\_\_\_\_  
LAURIE JINKINS

**Speaker of the House of  
Representatives**

Passed by the Senate April 6, 2021  
Yeas 31 Nays 18

\_\_\_\_\_  
DENNY HECK

**President of the Senate**

Approved April 26, 2021 2:04 PM

\_\_\_\_\_  
JAY INSLEE

**Governor of the State of Washington**

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1034** as passed by the House of Representatives and the Senate on the dates hereon set forth.

\_\_\_\_\_  
BERNARD DEAN

**Chief Clerk**

FILED

April 26, 2021

**Secretary of State  
State of Washington**

---

**HOUSE BILL 1034**

---

AS AMENDED BY THE SENATE

Passed Legislature - 2021 Regular Session

**State of Washington**                      **67th Legislature**                      **2021 Regular Session**

**By** Representatives Fitzgibbon, Cody, Ortiz-Self, and Wylie

Prefiled 12/18/20. Read first time 01/11/21. Referred to Committee on Finance.

1            AN ACT Relating to park and recreation district levies; amending  
2 RCW 36.69.145, 84.52.010, and 84.52.043; creating a new section; and  
3 providing an expiration date.

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

5            **Sec. 1.** RCW 36.69.145 and 2010 c 106 s 303 are each amended to  
6 read as follows:

7            (1) A park and recreation district may impose regular property  
8 tax levies in an amount equal to ~~((sixty))~~ 60 cents or less per  
9 ~~((thousand-dollars))~~ \$1,000 of assessed value of property in the  
10 district in each year for six consecutive years when specifically  
11 authorized so to do by a majority of at least three-fifths of the  
12 voters thereof approving a proposition authorizing the levies  
13 submitted at a special election or at the regular election of the  
14 district, at which election the number of voters voting "yes" on the  
15 proposition must constitute three-fifths of a number equal to  
16 ~~((forty))~~ 40 per centum of the number of voters voting in such  
17 district at the last preceding general election when the number of  
18 voters voting on the proposition does not exceed ~~((forty))~~ 40 per  
19 centum of the number of voters voting in such taxing district in the  
20 last preceding general election; or by a majority of at least three-  
21 fifths of the voters thereof voting on the proposition if the number

1 of voters voting on the proposition exceeds (~~forty~~) 40 per centum  
2 of the number of voters voting in such taxing district in the last  
3 preceding general election. A proposition authorizing the tax levies  
4 may not be submitted by a park and recreation district more than  
5 twice in any (~~twelve~~) 12-month period. Ballot propositions must  
6 conform with RCW 29A.36.210. (~~In the event a park and recreation  
7 district is levying property taxes, which in combination with  
8 property taxes levied by other taxing districts subject to the one  
9 percent limitation provided for in Article 7, section 2, of our state  
10 Constitution result in taxes in excess of the limitation provided for  
11 in RCW 84.52.043(2), the park and recreation district property tax  
12 levy must be reduced or eliminated as provided in RCW 84.52.010.~~)

13 (2) The limitation in RCW 84.55.010 does not apply to the first  
14 levy imposed under this section following the approval of the levies  
15 by the voters under subsection (1) of this section.

16 **Sec. 2.** RCW 84.52.010 and 2017 c 196 s 10 are each amended to  
17 read as follows:

18 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
19 levied or voted in specific amounts.

20 (2) The rate percent of all taxes for state and county purposes,  
21 and purposes of taxing districts coextensive with the county, must be  
22 determined, calculated and fixed by the county assessors of the  
23 respective counties, within the limitations provided by law, upon the  
24 assessed valuation of the property of the county, as shown by the  
25 completed tax rolls of the county, and the rate percent of all taxes  
26 levied for purposes of taxing districts within any county must be  
27 determined, calculated and fixed by the county assessors of the  
28 respective counties, within the limitations provided by law, upon the  
29 assessed valuation of the property of the taxing districts  
30 respectively.

31 (3) When a county assessor finds that the aggregate rate of tax  
32 levy on any property, that is subject to the limitations set forth in  
33 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
34 either of these sections, the assessor must recompute and establish a  
35 consolidated levy in the following manner:

36 (a) The full certified rates of tax levy for state, county,  
37 county road district, regional transit authority, and city or town  
38 purposes must be extended on the tax rolls in amounts not exceeding  
39 the limitations established by law; however, any state levy takes

1 precedence over all other levies and may not be reduced for any  
2 purpose other than that required by RCW 84.55.010. If, as a result of  
3 the levies imposed under RCW 36.54.130, 36.69.145 by a park and  
4 recreation district described under (a)(vii) of this subsection (3),  
5 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a  
6 metropolitan park district that was protected under RCW 84.52.120,  
7 84.52.125, 84.52.135, and 84.52.140, and the portion of the levy by a  
8 flood control zone district that was protected under RCW 84.52.816,  
9 the combined rate of regular property tax levies that are subject to  
10 the one percent limitation exceeds one percent of the true and fair  
11 value of any property, then these levies must be reduced as follows:

12 (i) The portion of the levy by a flood control zone district that  
13 was protected under RCW 84.52.816 must be reduced until the combined  
14 rate no longer exceeds one percent of the true and fair value of any  
15 property or must be eliminated;

16 (ii) If the combined rate of regular property tax levies that are  
17 subject to the one percent limitation still exceeds one percent of  
18 the true and fair value of any property, the levy imposed by a county  
19 under RCW 84.52.140 must be reduced until the combined rate no longer  
20 exceeds one percent of the true and fair value of any property or  
21 must be eliminated;

22 (iii) If the combined rate of regular property tax levies that  
23 are subject to the one percent limitation still exceeds one percent  
24 of the true and fair value of any property, the portion of the levy  
25 by a fire protection district or regional fire protection service  
26 authority that is protected under RCW 84.52.125 must be reduced until  
27 the combined rate no longer exceeds one percent of the true and fair  
28 value of any property or must be eliminated;

29 (iv) If the combined rate of regular property tax levies that are  
30 subject to the one percent limitation still exceeds one percent of  
31 the true and fair value of any property, the levy imposed by a county  
32 under RCW 84.52.135 must be reduced until the combined rate no longer  
33 exceeds one percent of the true and fair value of any property or  
34 must be eliminated;

35 (v) If the combined rate of regular property tax levies that are  
36 subject to the one percent limitation still exceeds one percent of  
37 the true and fair value of any property, the levy imposed by a ferry  
38 district under RCW 36.54.130 must be reduced until the combined rate  
39 no longer exceeds one percent of the true and fair value of any  
40 property or must be eliminated;

1 (vi) If the combined rate of regular property tax levies that are  
2 subject to the one percent limitation still exceeds one percent of  
3 the true and fair value of any property, the portion of the levy by a  
4 metropolitan park district that is protected under RCW 84.52.120 must  
5 be reduced until the combined rate no longer exceeds one percent of  
6 the true and fair value of any property or must be eliminated;

7 (vii) If the combined rate of regular property tax levies that  
8 are subject to the one percent limitation still exceeds one percent  
9 of the true and fair value of any property, then the levies imposed  
10 under RCW 36.69.145 must be reduced until the combined rate no longer  
11 exceeds one percent of the true and fair value of any property or  
12 must be eliminated. This subsection (3)(a)(vii) only applies to a  
13 park and recreation district located on an island and within a county  
14 with a population exceeding 2,000,000;

15 (viii) If the combined rate of regular property tax levies that  
16 are subject to the one percent limitation still exceeds one percent  
17 of the true and fair value of any property, then the levies imposed  
18 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
19 under RCW 84.52.069 that is in excess of (~~thirty~~) 30 cents per  
20 (~~thousand dollars~~) \$1,000 of assessed value, must be reduced on a  
21 pro rata basis until the combined rate no longer exceeds one percent  
22 of the true and fair value of any property or must be eliminated; and

23 (~~(viii)~~) (ix) If the combined rate of regular property tax  
24 levies that are subject to the one percent limitation still exceeds  
25 one percent of the true and fair value of any property, then the  
26 (~~thirty~~) 30 cents per (~~thousand dollars~~) \$1,000 of assessed value  
27 of tax levy imposed under RCW 84.52.069 must be reduced until the  
28 combined rate no longer exceeds one percent of the true and fair  
29 value of any property or eliminated.

30 (b) The certified rates of tax levy subject to these limitations  
31 by all junior taxing districts imposing taxes on such property must  
32 be reduced or eliminated as follows to bring the consolidated levy of  
33 taxes on such property within the provisions of these limitations:

34 (i) First, the certified property tax levy authorized under RCW  
35 84.52.821 must be reduced on a pro rata basis or eliminated;

36 (ii) Second, if the consolidated tax levy rate still exceeds  
37 these limitations, the certified property tax levy rates of those  
38 junior taxing districts authorized under RCW 36.68.525, 36.69.145  
39 except a park and recreation district described under (a)(vii) of

1 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro  
2 rata basis or eliminated;

3 (iii) Third, if the consolidated tax levy rate still exceeds  
4 these limitations, the certified property tax levy rates of flood  
5 control zone districts other than the portion of a levy protected  
6 under RCW 84.52.816 must be reduced on a pro rata basis or  
7 eliminated;

8 (iv) Fourth, if the consolidated tax levy rate still exceeds  
9 these limitations, the certified property tax levy rates of all other  
10 junior taxing districts, other than fire protection districts,  
11 regional fire protection service authorities, library districts, the  
12 first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~) \$1,000 of assessed  
13 valuation levies for metropolitan park districts, and the first  
14 (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~) \$1,000 of assessed  
15 valuation levies for public hospital districts, must be reduced on a  
16 pro rata basis or eliminated;

17 (v) Fifth, if the consolidated tax levy rate still exceeds these  
18 limitations, the first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~)  
19 \$1,000 of assessed valuation levies for metropolitan park districts  
20 created on or after January 1, 2002, must be reduced on a pro rata  
21 basis or eliminated;

22 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
23 limitations, the certified property tax levy rates authorized to fire  
24 protection districts under RCW 52.16.140 and 52.16.160 and regional  
25 fire protection service authorities under RCW 52.26.140(1) (b) and  
26 (c) must be reduced on a pro rata basis or eliminated; and

27 (vii) Seventh, if the consolidated tax levy rate still exceeds  
28 these limitations, the certified property tax levy rates authorized  
29 for fire protection districts under RCW 52.16.130, regional fire  
30 protection service authorities under RCW 52.26.140(1)(a), library  
31 districts, metropolitan park districts created before January 1,  
32 2002, under their first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~)  
33 \$1,000 of assessed valuation levy, and public hospital districts  
34 under their first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~) \$1,000  
35 of assessed valuation levy, must be reduced on a pro rata basis or  
36 eliminated.

37 **Sec. 3.** RCW 84.52.043 and 2020 c 253 s 3 are each amended to  
38 read as follows:

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

4           (1) Levies of the senior taxing districts are as follows: (a) The  
5 levies by the state may not exceed the applicable aggregate rate  
6 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
7 equalized value in accordance with the indicated ratio fixed by the  
8 state department of revenue to be used exclusively for the support of  
9 the common schools; (b) the levy by any county may not exceed one  
10 dollar and (~~eighty~~) 80 cents per (~~thousand dollars~~) \$1,000 of  
11 assessed value; (c) the levy by any road district may not exceed two  
12 dollars and (~~twenty-five~~) 25 cents per (~~thousand dollars~~) \$1,000  
13 of assessed value; and (d) the levy by any city or town may not  
14 exceed three dollars and (~~thirty-seven and one-half~~) 37.5 cents per  
15 (~~thousand dollars~~) \$1,000 of assessed value. However, any county is  
16 hereby authorized to increase its levy from one dollar and (~~eighty~~)  
17 80 cents to a rate not to exceed two dollars and (~~forty-seven and~~  
18 ~~one-half~~) 47.5 cents per (~~thousand dollars~~) \$1,000 of assessed  
19 value for general county purposes if the total levies for both the  
20 county and any road district within the county do not exceed four  
21 dollars and five cents per (~~thousand dollars~~) \$1,000 of assessed  
22 value, and no other taxing district has its levy reduced as a result  
23 of the increased county levy.

24           (2) The aggregate levies of junior taxing districts and senior  
25 taxing districts, other than the state, may not exceed five dollars  
26 and (~~ninety~~) 90 cents per (~~thousand dollars~~) \$1,000 of assessed  
27 valuation. The term "junior taxing districts" includes all taxing  
28 districts other than the state, counties, road districts, cities,  
29 towns, port districts, and public utility districts. The limitations  
30 provided in this subsection do not apply to: (a) Levies at the rates  
31 provided by existing law by or for any port or public utility  
32 district; (b) excess property tax levies authorized in Article VII,  
33 section 2 of the state Constitution; (c) levies for acquiring  
34 conservation futures as authorized under RCW 84.34.230; (d) levies  
35 for emergency medical care or emergency medical services imposed  
36 under RCW 84.52.069; (e) levies to finance affordable housing imposed  
37 under RCW 84.52.105; (f) the portions of levies by metropolitan park  
38 districts that are protected under RCW 84.52.120; (g) levies imposed  
39 by ferry districts under RCW 36.54.130; (h) levies for criminal  
40 justice purposes under RCW 84.52.135; (i) the portions of levies by

1 fire protection districts and regional fire protection service  
2 authorities that are protected under RCW 84.52.125; (j) levies by  
3 counties for transit-related purposes under RCW 84.52.140; (k) the  
4 portion of the levy by flood control zone districts that are  
5 protected under RCW 84.52.816; ~~((and))~~ (l) levies imposed by a  
6 regional transit authority under RCW 81.104.175; and (m) levies  
7 imposed by any park and recreation district described under RCW  
8 84.52.010(3)(a)(vii).

9 NEW SECTION. **Sec. 4.** This act applies to taxes levied for  
10 collection in calendar years 2022 through 2026.

11 NEW SECTION. **Sec. 5.** This act expires January 1, 2027.

Passed by the House April 12, 2021.

Passed by the Senate April 6, 2021.

Approved by the Governor April 26, 2021.

Filed in Office of Secretary of State April 26, 2021.

--- END ---