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**HOUSE BILL 1870**

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**State of Washington**

**69th Legislature**

**2025 Regular Session**

**By** Representatives Zahn, Thai, Salahuddin, Macri, Street, Parshley, Reed, Ramel, Fitzgibbon, Pollet, and Duerr

Read first time 02/06/25. Referred to Committee on Finance.

1 AN ACT Relating to county property tax levies for public health  
2 clinic purposes; amending RCW 84.52.043, 84.52.043, 84.52.010, and  
3 84.52.010; adding a new section to chapter 84.52 RCW; providing an  
4 effective date; and providing an expiration date.

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

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

8 (1) A county, at the time of levying general taxes, may levy an  
9 additional regular property tax, not to exceed five cents per \$1,000  
10 of assessed value in any one year, in accordance with this section.

11 (2) Any tax imposed under this section may only be used for the  
12 operation, maintenance, and capital expenses of public health  
13 clinics.

14 (3) The limitations in RCW 84.52.043 do not apply to the tax levy  
15 authorized in this section and the limitation in RCW 84.55.010 does  
16 not apply to the first year the tax levy is imposed under this  
17 section.

18 (4) For the purposes of this section, "public health clinic"  
19 means a fixed or mobile, publicly operated site for the provision of  
20 low-barrier public health and other related services including, but  
21 not limited to: Primary, dental, and reproductive health care;

1 treatment, control, and prevention of communicable diseases,  
2 substance use disorder, and other health conditions; maternal,  
3 infant, child, and family health and nutrition; behavioral health  
4 care; assistance with health plan enrollment; and access and  
5 referrals to other community services.

6 **Sec. 2.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to  
7 read 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 are as follows:

11 (1) Levies of the senior taxing districts are as follows: (a) The  
12 levies by the state may not exceed the applicable aggregate rate  
13 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
14 equalized value in accordance with the indicated ratio fixed by the  
15 state department of revenue to be used exclusively for the support of  
16 the common schools; (b) the levy by any county may not exceed \$1.80  
17 per \$1,000 of assessed value; (c) the levy by any road district may  
18 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by  
19 any city or town may not exceed \$3.375 per \$1,000 of assessed value.  
20 However, any county is hereby authorized to increase its levy from  
21 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for  
22 general county purposes if the total levies for both the county and  
23 any road district within the county do not exceed \$4.05 per \$1,000 of  
24 assessed value, and no other taxing district has its levy reduced as  
25 a result of the increased county levy.

26 (2) The aggregate levies of junior taxing districts and senior  
27 taxing districts, other than the state, may not exceed \$5.90 per  
28 \$1,000 of assessed valuation. The term "junior taxing districts"  
29 includes all taxing districts other than the state, counties, road  
30 districts, cities, towns, port districts, and public utility  
31 districts. The limitations provided in this subsection do not apply  
32 to: (a) Levies at the rates provided by existing law by or for any  
33 port or public utility district; (b) excess property tax levies  
34 authorized in Article VII, section 2 of the state Constitution; (c)  
35 levies for acquiring conservation futures as authorized under RCW  
36 84.34.230; (d) levies for emergency medical care or emergency medical  
37 services imposed under RCW 84.52.069; (e) levies to finance  
38 affordable housing imposed under RCW 84.52.105; (f) the portions of  
39 levies by metropolitan park districts that are protected under RCW

1 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;  
2 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the  
3 portions of levies by fire protection districts and regional fire  
4 protection service authorities that are protected under RCW  
5 84.52.125; (j) levies by counties for transit-related purposes under  
6 RCW 84.52.140; (k) the portion of the levy by flood control zone  
7 districts that are protected under RCW 84.52.816; (l) levies imposed  
8 by a regional transit authority under RCW 81.104.175; (m) levies  
9 imposed by any park and recreation district described under RCW  
10 84.52.010(3)(a)(viii); (n) the portion of any levy resulting from the  
11 correction of a levy error under RCW 84.52.085(3); ~~((and))~~ (o) levies  
12 for county hospital purposes under RCW 36.62.090; and (p) levies for  
13 county public health clinic operations, maintenance, and capital  
14 expenses.

15 **Sec. 3.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to  
16 read as follows:

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

20 (1) Levies of the senior taxing districts are as follows: (a) The  
21 levies by the state may not exceed the applicable aggregate rate  
22 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
23 equalized value in accordance with the indicated ratio fixed by the  
24 state department of revenue to be used exclusively for the support of  
25 the common schools; (b) the levy by any county may not exceed \$1.80  
26 per \$1,000 of assessed value; (c) the levy by any road district may  
27 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by  
28 any city or town may not exceed \$3.375 per \$1,000 of assessed value.  
29 However any county is hereby authorized to increase its levy from  
30 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for  
31 general county purposes if the total levies for both the county and  
32 any road district within the county do not exceed \$4.05 per \$1,000 of  
33 assessed value, and no other taxing district has its levy reduced as  
34 a result of the increased county levy.

35 (2) The aggregate levies of junior taxing districts and senior  
36 taxing districts, other than the state, may not exceed \$5.90 per  
37 \$1,000 of assessed valuation. The term "junior taxing districts"  
38 includes all taxing districts other than the state, counties, road  
39 districts, cities, towns, port districts, and public utility

1 districts. The limitations provided in this subsection do not apply  
2 to: (a) Levies at the rates provided by existing law by or for any  
3 port or public utility district; (b) excess property tax levies  
4 authorized in Article VII, section 2 of the state Constitution; (c)  
5 levies for acquiring conservation futures as authorized under RCW  
6 84.34.230; (d) levies for emergency medical care or emergency medical  
7 services imposed under RCW 84.52.069; (e) levies to finance  
8 affordable housing imposed under RCW 84.52.105; (f) the portions of  
9 levies by metropolitan park districts that are protected under RCW  
10 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;  
11 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the  
12 portions of levies by fire protection districts and regional fire  
13 protection service authorities that are protected under RCW  
14 84.52.125; (j) levies by counties for transit-related purposes under  
15 RCW 84.52.140; (k) the portion of the levy by flood control zone  
16 districts that are protected under RCW 84.52.816; (l) levies imposed  
17 by a regional transit authority under RCW 81.104.175; (m) the portion  
18 of any levy resulting from the correction of a levy error under RCW  
19 84.52.085(3); ~~((and))~~ (n) levies for county hospital purposes under  
20 RCW 36.62.090; and (o) levies for county public health clinic  
21 operations, maintenance, and capital expenses.

22 **Sec. 4.** RCW 84.52.010 and 2024 c 361 s 5 are each amended to  
23 read as follows:

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

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

37 (3) When a county assessor finds that the aggregate rate of tax  
38 levy on any property, that is subject to the limitations set forth in  
39 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in

1 either of these sections, the assessor must recompute and establish a  
2 consolidated levy in the following manner:

3 (a) The full certified rates of tax levy for state, county,  
4 county road district, regional transit authority, and city or town  
5 purposes must be extended on the tax rolls in amounts not exceeding  
6 the limitations established by law; however, any state levy takes  
7 precedence over all other levies and may not be reduced for any  
8 purpose other than that required by RCW 84.55.010. If, as a result of  
9 the levies imposed under RCW 36.54.130, 36.69.145 by a park and  
10 recreation district described under (a)(viii) of this subsection (3),  
11 84.34.230, 84.52.069, 84.52.105, 36.62.090, section 1 of this act,  
12 the portion of the levy by a metropolitan park district that was  
13 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140,  
14 the portion of the levy by a flood control zone district that was  
15 protected under RCW 84.52.816, and any portion of a levy resulting  
16 from the correction of a levy error under RCW 84.52.085(3), the  
17 combined rate of regular property tax levies that are subject to the  
18 one percent limitation exceeds one percent of the true and fair value  
19 of any property, then these levies must be reduced as follows:

20 (i) The portion of any levy resulting from the correction of a  
21 levy error under RCW 84.52.085(3) 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 (ii) If the combined rate of regular property tax levies that are  
25 subject to the one percent limitation still exceeds one percent of  
26 the true and fair value of any property, the portion of the levy by a  
27 flood control zone district that was protected under RCW 84.52.816  
28 must be reduced until the combined rate no longer exceeds one percent  
29 of the true and fair value of any property or must be eliminated;

30 (iii) If the combined rate of regular property tax levies that  
31 are subject to the one percent limitation still exceeds one percent  
32 of the true and fair value of any property, the levy imposed by a  
33 county under RCW 84.52.140 must be reduced until the combined rate no  
34 longer exceeds one percent of the true and fair value of any property  
35 or must be eliminated;

36 (iv) If the combined rate of regular property tax levies that are  
37 subject to the one percent limitation still exceeds one percent of  
38 the true and fair value of any property, the portion of the levy by a  
39 fire protection district or regional fire protection service  
40 authority that is protected under RCW 84.52.125 must be reduced until

1 the combined rate no longer exceeds one percent of the true and fair  
2 value of any property or must be eliminated;

3 (v) If the combined rate of regular property tax levies that are  
4 subject to the one percent limitation still exceeds one percent of  
5 the true and fair value of any property, the levy imposed by a county  
6 under RCW 84.52.135 must be reduced until the combined rate no longer  
7 exceeds one percent of the true and fair value of any property or  
8 must be eliminated;

9 (vi) If the combined rate of regular property tax levies that are  
10 subject to the one percent limitation still exceeds one percent of  
11 the true and fair value of any property, the levy imposed by a ferry  
12 district under RCW 36.54.130 must be reduced until the combined rate  
13 no longer exceeds one percent of the true and fair value of any  
14 property or must be eliminated;

15 (vii) 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, the portion of the levy  
18 by a metropolitan park district that is protected under RCW 84.52.120  
19 must be reduced until the combined rate no longer exceeds one percent  
20 of the true and fair value of any property or must be eliminated;

21 (viii) If the combined rate of regular property tax levies that  
22 are subject to the one percent limitation still exceeds one percent  
23 of the true and fair value of any property, then the levies imposed  
24 under RCW 36.69.145 must be reduced until the combined rate no longer  
25 exceeds one percent of the true and fair value of any property or  
26 must be eliminated. This subsection (3)(a)(viii) only applies to a  
27 park and recreation district located on an island and within a county  
28 with a population exceeding 2,000,000;

29 (ix) 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, then the levies imposed  
32 under RCW 84.34.230, 84.52.105, 36.62.090, section 1 of this act, and  
33 any portion of the levy imposed under RCW 84.52.069 that is in excess  
34 of 30 cents per \$1,000 of assessed value, must be reduced on a pro  
35 rata basis until the combined rate no longer exceeds one percent of  
36 the true and fair value of any property or must be eliminated; and

37 (x) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of  
39 the true and fair value of any property, then the 30 cents per \$1,000  
40 of assessed value of tax levy imposed under RCW 84.52.069 must be

1 reduced until the combined rate no longer exceeds one percent of the  
2 true and fair value of any property or eliminated.

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

7 (i) First, the certified property tax levy authorized under RCW  
8 84.52.821 must be reduced on a pro rata basis or eliminated;

9 (ii) Second, if the consolidated tax levy rate still exceeds  
10 these limitations, the certified property tax levy rates of those  
11 junior taxing districts authorized under RCW 36.68.525, 36.69.145  
12 except a park and recreation district described under (a)(viii) of  
13 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro  
14 rata basis or eliminated;

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

20 (iv) Fourth, if the consolidated tax levy rate still exceeds  
21 these limitations, the certified property tax levy rates of all other  
22 junior taxing districts, other than fire protection districts,  
23 regional fire protection service authorities, library districts, the  
24 first 50 cents per \$1,000 of assessed valuation levies for  
25 metropolitan park districts, and the first 50 cents per \$1,000 of  
26 assessed valuation levies for public hospital districts, must be  
27 reduced on a pro rata basis or eliminated;

28 (v) Fifth, if the consolidated tax levy rate still exceeds these  
29 limitations, the first 50 cents per \$1,000 of assessed valuation  
30 levies for metropolitan park districts created on or after January 1,  
31 2002, must be reduced on a pro rata basis or eliminated;

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

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

1 districts, metropolitan park districts created before January 1,  
2 2002, under their first 50 cents per \$1,000 of assessed valuation  
3 levy, and public hospital districts under their first 50 cents per  
4 \$1,000 of assessed valuation levy, must be reduced on a pro rata  
5 basis or eliminated.

6 **Sec. 5.** RCW 84.52.010 and 2024 c 361 s 6 are each amended to  
7 read as follows:

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

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

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

26 (a) The full certified rates of tax levy for state, county,  
27 county road district, regional transit authority, and city or town  
28 purposes must be extended on the tax rolls in amounts not exceeding  
29 the limitations established by law; however any state levy takes  
30 precedence over all other levies and may not be reduced for any  
31 purpose other than that required by RCW 84.55.010. If, as a result of  
32 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
33 84.52.105, 36.62.090, section 1 of this act, the portion of the levy  
34 by a metropolitan park district that was protected under RCW  
35 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the  
36 levy by a flood control zone district that was protected under RCW  
37 84.52.816, and the portion of any levy resulting from the correction  
38 of a levy error under RCW 84.52.085(3), the combined rate of regular  
39 property tax levies that are subject to the one percent limitation



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

3 (i) The portion of any levy resulting from the correction of a  
4 levy error under RCW 84.52.085(3) must be reduced until the combined  
5 rate no longer exceeds one percent of the true and fair value of any  
6 property or must be eliminated;

7 (ii) If the combined rate of regular property tax levies that are  
8 subject to the one percent limitation still exceeds one percent of  
9 the true and fair value of any property, the portion of the levy by a  
10 flood control zone district that was protected under RCW 84.52.816  
11 must be reduced until the combined rate no longer exceeds one percent  
12 of the true and fair value of any property or must be eliminated;

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

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

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

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

38 (vii) If the combined rate of regular property tax levies that  
39 are subject to the one percent limitation still exceeds one percent  
40 of the true and fair value of any property, the portion of the levy

1 by a metropolitan park district that is protected under RCW 84.52.120  
2 must be reduced until the combined rate no longer exceeds one percent  
3 of the true and fair value of any property or must be eliminated;

4 (viii) If the combined rate of regular property tax levies that  
5 are subject to the one percent limitation still exceeds one percent  
6 of the true and fair value of any property, then the levies imposed  
7 under RCW 84.34.230, 84.52.105, 36.62.090, section 1 of this act, and  
8 any portion of the levy imposed under RCW 84.52.069 that is in excess  
9 of 30 cents per \$1,000 of assessed value, must be reduced on a pro  
10 rata basis until the combined rate no longer exceeds one percent of  
11 the true and fair value of any property or must be eliminated; and

12 (ix) If the combined rate of regular property tax levies that are  
13 subject to the one percent limitation still exceeds one percent of  
14 the true and fair value of any property, then the 30 cents per \$1,000  
15 of assessed value of tax levy imposed under RCW 84.52.069 must be  
16 reduced until the combined rate no longer exceeds one percent of the  
17 true and fair value of any property or eliminated.

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

22 (i) First, the certified property tax levy authorized under RCW  
23 84.52.821 must be reduced on a pro rata basis or eliminated;

24 (ii) Second, if the consolidated tax levy rate still exceeds  
25 these limitations, the certified property tax levy rates of those  
26 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
27 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
28 eliminated;

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

34 (iv) Fourth, if the consolidated tax levy rate still exceeds  
35 these limitations, the certified property tax levy rates of all other  
36 junior taxing districts, other than fire protection districts,  
37 regional fire protection service authorities, library districts, the  
38 first 50 cents per \$1,000 of assessed valuation levies for  
39 metropolitan park districts, and the first 50 cents per \$1,000 of

1 assessed valuation levies for public hospital districts, must be  
2 reduced on a pro rata basis or eliminated;

3 (v) Fifth, if the consolidated tax levy rate still exceeds these  
4 limitations, the first 50 cents per \$1,000 of assessed valuation  
5 levies for metropolitan park districts created on or after January 1,  
6 2002, must be reduced on a pro rata basis or eliminated;

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

12 (vii) Seventh, if the consolidated tax levy rate still exceeds  
13 these limitations, the certified property tax levy rates authorized  
14 for fire protection districts under RCW 52.16.130, regional fire  
15 protection service authorities under RCW 52.26.140(1)(a), library  
16 districts, metropolitan park districts created before January 1,  
17 2002, under their first 50 cents per \$1,000 of assessed valuation  
18 levy, and public hospital districts under their first 50 cents per  
19 \$1,000 of assessed valuation levy, must be reduced on a pro rata  
20 basis or eliminated.

21 NEW SECTION. **Sec. 6.** Sections 2 and 4 of this act expire  
22 January 1, 2027.

23 NEW SECTION. **Sec. 7.** Sections 3 and 5 of this act take effect  
24 January 1, 2027.

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