
SENATE BILL 5709

State of Washington

69th Legislature

2025 Regular Session

By Senators Alvarado, Saldaña, Pedersen, Slatter, Dhingra, Hasegawa, Nobles, and Valdez

Read first time 02/07/25. Referred to Committee on Ways & Means.

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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