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**SUBSTITUTE HOUSE BILL 1749**

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**State of Washington**

**63rd Legislature**

**2013 Regular Session**

**By** House Community Development, Housing & Tribal Affairs (originally sponsored by Representative Angel)

READ FIRST TIME 02/22/13.

1       AN ACT Relating to modifying metropolitan park district property  
2 tax levies to assist park districts with populations less than twenty  
3 thousand; amending RCW 84.52.010 and 84.52.120; amending 2011 1st sp.s.  
4 c 28 s 7 (uncodified); and creating a new section.

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

6       **Sec. 1.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each amended  
7 to 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

1 assessed valuation of the property of the taxing districts  
2 respectively.

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

8 (a) The full certified rates of tax levy for state, county, county  
9 road district, and city or town purposes must be extended on the tax  
10 rolls in amounts not exceeding the limitations established by law;  
11 however any state levy takes precedence over all other levies and may  
12 not be reduced for any purpose other than that required by RCW  
13 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
14 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a  
15 metropolitan park district that was protected under RCW 84.52.120,  
16 84.52.125, 84.52.135, 84.52.140, and the protected portion of the levy  
17 under RCW 86.15.160 by flood control zone districts in a county with a  
18 population of seven hundred seventy-five thousand or more that are  
19 coextensive with a county, the combined rate of regular property tax  
20 levies that are subject to the one percent limitation exceeds one  
21 percent of the true and fair value of any property, then these levies  
22 must be reduced as follows:

23 (i) Except as provided in (a)(vii) of this subsection, the portion  
24 of the levy by a metropolitan park district that has a population of  
25 less than one hundred fifty thousand and is located in a county with a  
26 population of one million five hundred thousand or more, or the portion  
27 of the levy by a metropolitan park district that has a population of  
28 twenty thousand or less, that is protected under RCW 84.52.120 must be  
29 reduced until the combined rate no longer exceeds one percent of the  
30 true and fair value of any property or must be eliminated;

31 (ii) If the combined rate of regular property tax levies that are  
32 subject to the one percent limitation still exceeds one percent of the  
33 true and fair value of any property, the protected portion of the levy  
34 imposed under RCW 86.15.160 by a flood control zone district in a  
35 county with a population of seven hundred seventy-five thousand or more  
36 that is coextensive with a county must be reduced until the combined  
37 rate no longer exceeds one percent of the true and fair value of any  
38 property or must be eliminated;

1 (iii) If the combined rate of regular property tax levies that are  
2 subject to the one percent limitation still exceeds one percent of the  
3 true and fair value of any property, the levy imposed by a county under  
4 RCW 84.52.140 must be reduced until the combined rate no longer exceeds  
5 one percent of the true and fair value of any property or must be  
6 eliminated;

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

13 (v) If the combined rate of regular property tax levies that are  
14 subject to the one percent limitation still exceeds one percent of the  
15 true and fair value of any property, the levy imposed by a county under  
16 RCW 84.52.135 must be reduced until the combined rate no longer exceeds  
17 one percent of the true and fair value of any property or must be  
18 eliminated;

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

25 (vii) If the combined rate of regular property tax levies that are  
26 subject to the one percent limitation still exceeds one percent of the  
27 true and fair value of any property, the portion of the levy by a  
28 metropolitan park district with a population of one hundred fifty  
29 thousand or more that is protected under RCW 84.52.120 must be reduced  
30 until the combined rate no longer exceeds one percent of the true and  
31 fair value of any property or must be eliminated;

32 (viii) If the combined rate of regular property tax levies that are  
33 subject to the one percent limitation still exceeds one percent of the  
34 true and fair value of any property, then the levies imposed under RCW  
35 84.34.230, 84.52.105, and any portion of the levy imposed under RCW  
36 84.52.069 that is in excess of thirty cents per thousand dollars of  
37 assessed value, must be reduced on a pro rata basis until the combined

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

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

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

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

16 (ii) Second, if the consolidated tax levy rate still exceeds these  
17 limitations, the certified property tax levy rates of flood control  
18 zone districts other than the portion of a levy protected under RCW  
19 84.52.815 must be reduced on a pro rata basis or eliminated;

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

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

32 (v) Fifth, 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 (c)  
36 must be reduced on a pro rata basis or eliminated; and

37 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
38 limitations, the certified property tax levy rates authorized for fire

1 protection districts under RCW 52.16.130, regional fire protection  
2 service authorities under RCW 52.26.140(1)(a), library districts,  
3 metropolitan park districts created before January 1, 2002, under their  
4 first fifty cent per thousand dollars of assessed valuation levy, and  
5 public hospital districts under their first fifty cent per thousand  
6 dollars of assessed valuation levy, must be reduced on a pro rata basis  
7 or eliminated.

8 **Sec. 2.** RCW 84.52.120 and 2011 1st sp.s. c 28 s 3 are each amended  
9 to read as follows:

10 A metropolitan park district with a population of one hundred fifty  
11 thousand or more, or any metropolitan park district located in a county  
12 with a population of one million five hundred thousand or more, or any  
13 metropolitan park district with a population of twenty thousand or  
14 less, may submit a ballot proposition to voters of the district  
15 authorizing the protection of the district's tax levy from prorationing  
16 under RCW 84.52.010(3)(b) by imposing all or any portion of the  
17 district's twenty-five cent per thousand dollars of assessed valuation  
18 tax levy outside of the five dollar and ninety cent per thousand dollar  
19 of assessed valuation limitation established under RCW 84.52.043(2), if  
20 those taxes otherwise would be prorated under RCW  
21 84.52.010(3)(b)(~~(+iii+)~~), for taxes imposed in any year on or before  
22 the first day of January six years after the ballot proposition is  
23 approved. A simple majority vote of voters voting on the proposition  
24 is required for approval.

25 NEW SECTION. **Sec. 3.** Sections 1 and 2 of this act apply to taxes  
26 levied for collection in 2014 and thereafter.

27 **Sec. 4.** 2011 1st sp.s. c 28 s 7 (uncodified) is amended to read as  
28 follows:

29 Section 4 of this act expires January 1, 2018.

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