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HOUSE BILL 1034

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State of Washington

67th Legislature

2021 Regular Session

By Representatives Fitzgibbon and Cody

Prefiled 12/18/20.

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

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

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

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

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

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

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

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

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

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

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

1 purpose other than that required by RCW 84.55.010. If, as a result of  
2 the levies imposed under RCW 36.54.130, 36.69.145, 84.34.230,  
3 84.52.069, 84.52.105, the portion of the levy by a metropolitan park  
4 district that was protected under RCW 84.52.120, 84.52.125,  
5 84.52.135, and 84.52.140, and the portion of the levy by a flood  
6 control zone district that was protected under RCW 84.52.816, the  
7 combined rate of regular property tax levies that are subject to the  
8 one percent limitation exceeds one percent of the true and fair value  
9 of any property, then these levies must be reduced as follows:

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

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

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

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

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

39 (vi) If the combined rate of regular property tax levies that are  
40 subject to the one percent limitation still exceeds one percent of

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

5 (vii) If the combined rate of regular property tax levies that  
6 are subject to the one percent limitation still exceeds one percent  
7 of the true and fair value of any property, then the levies imposed  
8 under RCW 36.69.145 must be reduced until the combined rate no longer  
9 exceeds one percent of the true and fair value of any property or  
10 must be eliminated;

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

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

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

30 (i) First, the certified property tax levy authorized under RCW  
31 84.52.821 must be reduced on a pro rata basis or eliminated;

32 (ii) Second, if the consolidated tax levy rate still exceeds  
33 these limitations, the certified property tax levy rates of those  
34 junior taxing districts authorized under RCW 36.68.525,  
35 ~~((36.69.145,))~~ 35.95A.100, and 67.38.130 must be reduced on a pro  
36 rata basis or eliminated;

37 (iii) Third, if the consolidated tax levy rate still exceeds  
38 these limitations, the certified property tax levy rates of flood  
39 control zone districts other than the portion of a levy protected

1 under RCW 84.52.816 must be reduced on a pro rata basis or  
2 eliminated;

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

12 (v) Fifth, if the consolidated tax levy rate still exceeds these  
13 limitations, the first (~~(fifty)~~) 50 cent per (~~(thousand dollars)~~)  
14 \$1,000 of assessed valuation levies for metropolitan park districts  
15 created on or after January 1, 2002, must be reduced on a pro rata  
16 basis or eliminated;

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

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

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

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

37 (1) Levies of the senior taxing districts are as follows: (a) The  
38 levies by the state may not exceed the applicable aggregate rate  
39 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state

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

18 (2) The aggregate levies of junior taxing districts and senior  
19 taxing districts, other than the state, may not exceed five dollars  
20 and (~~ninety~~) 90 cents per (~~thousand dollars~~) \$1,000 of assessed  
21 valuation. The term "junior taxing districts" includes all taxing  
22 districts other than the state, counties, road districts, cities,  
23 towns, port districts, and public utility districts. The limitations  
24 provided in this subsection do not apply to: (a) Levies at the rates  
25 provided by existing law by or for any port or public utility  
26 district; (b) excess property tax levies authorized in Article VII,  
27 section 2 of the state Constitution; (c) levies for acquiring  
28 conservation futures as authorized under RCW 84.34.230; (d) levies  
29 for emergency medical care or emergency medical services imposed  
30 under RCW 84.52.069; (e) levies to finance affordable housing imposed  
31 under RCW 84.52.105; (f) the portions of levies by metropolitan park  
32 districts that are protected under RCW 84.52.120; (g) levies imposed  
33 by ferry districts under RCW 36.54.130; (h) levies for criminal  
34 justice purposes under RCW 84.52.135; (i) the portions of levies by  
35 fire protection districts and regional fire protection service  
36 authorities that are protected under RCW 84.52.125; (j) levies by  
37 counties for transit-related purposes under RCW 84.52.140; (k) the  
38 portion of the levy by flood control zone districts that are  
39 protected under RCW 84.52.816; (~~and~~) (l) levies imposed by a

1 regional transit authority under RCW 81.104.175; and (m) levies  
2 imposed by park and recreation districts under RCW 36.69.145.

3 NEW SECTION. **Sec. 4.** This act applies to taxes levied for  
4 collection in 2022 and thereafter.

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