

**RCW 35.61.210 Park district tax levy—Metropolitan park district fund.** (1) The board of park commissioners may levy or cause to be levied a general tax on all the property located in said park district each year not to exceed fifty cents per thousand dollars of assessed value of the property in such park district. In addition, the board of park commissioners may levy or cause to be levied a general tax on all property located in said park district each year not to exceed twenty-five cents per thousand dollars of assessed valuation. Although park districts are authorized to impose two separate regular property tax levies, the levies are considered to be a single levy for purposes of the limitation provided for in chapter 84.55 RCW.

(2) The maximum levy rate of a metropolitan park district formed subject to the limitations set forth in RCW 35.61.020(5) must be the levy rate set forth in the ballot proposition. At any time after the initial formation of a district subject to a limitation under RCW 35.61.020(5), the board of metropolitan park commissioners may submit to the voters of the district at a general or special election a proposition to alter such maximum regular levy rate, which proposition becomes effective only upon approval by a majority of the votes cast on the proposition. The limitations provided in chapter 84.55 RCW do not apply in the first year after the approval of any proposition under this subsection.

(3) The board is hereby authorized to levy a general tax in excess of its regular property tax levy or levies when authorized so to do at a special election conducted in accordance with and subject to all the requirements of the Constitution and laws of the state now in force or hereafter enacted governing the limitation of tax levies. The board is hereby authorized to call a special election for the purpose of submitting to the qualified voters of the park district a proposition to levy a tax in excess of the regular levy rates authorized for the district under subsection (1) or (2) of this section. The manner of submitting any such proposition, of certifying the same, and of giving or publishing notice thereof, must be as provided by law for the submission of propositions by cities, towns, or counties.

(4) The board must include in its general tax levy for each year a sufficient sum to pay the interest on all outstanding bonds and may include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy must be certified to the proper county officials for collection the same as other general taxes and, for any metropolitan park district for which the county treasurer serves as the ex officio treasurer, when collected, the general tax must be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and disbursed under RCW \*36.29.010(1) and 39.58.750. [2017 c 215 s 4; 2007 c 295 s 1; 1997 c 3 s 205 (Referendum Bill No. 47, approved November 4, 1997); 1990 c 234 s 3; 1973 1st ex.s. c 195 s 25; 1965 c 7 s 35.61.210. Prior: 1951 c 179 s 1; prior: (i) 1943 c 264 s 10, part; Rem. Supp. 1943 s 6741-10, part; prior: 1909 c 131 s 4; 1907 c 98 s 10; RRS s 6729. (ii) 1947 c 117 s 1; 1943 c 264 s 5; Rem. Supp. 1947 s 6741-5; prior: 1925 ex.s. c 97 s 1; 1907 c 98 s 5; RRS s 6724.]

**\*Reviser's note:** RCW 36.29.010 was amended by 2023 c 75 s 1, changing subsection (1) to subsection (1)(a).

**Intent—1997 c 3 ss 201-207:** See note following RCW 84.55.010.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Severability—Effective dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

*Limitation on levies: State Constitution Art. 7 s 2 (Amendments 55, 59), RCW 84.52.050.*