
SENATE BILL 6762

State of Washington

55th Legislature

1998 Regular Session

By Senators Horn and McCaslin

Read first time 03/07/98. Referred to Committee on Government Operations.

1 AN ACT Relating to taxation authority of cities for zoos and
2 aquariums; amending RCW 84.52.010; and adding a new chapter to Title 35
3 RCW.

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

5 NEW SECTION. **Sec. 1.** (1)(a) Upon approval under subsection (2) of
6 this section, a city with a population of over one hundred fifty
7 thousand and that is not in a metropolitan park district may:

8 (i) Levy or cause to be levied a general tax on all the property
9 located in the city each year not to exceed fifty cents per thousand
10 dollars of assessed value of the property in the city; and

11 (ii) In addition, levy or cause to be levied a general tax on all
12 property located in the city each year not to exceed twenty-five cents
13 per thousand dollars of assessed valuation.

14 (b) Although cities are authorized to impose two separate regular
15 property tax levies under this subsection, the levies shall be
16 considered to be a single levy for purposes of the limitation provided
17 for in chapter 84.55 RCW.

18 (2) A city with a population of over one hundred fifty thousand and
19 that is not in a metropolitan park district may call a special election

1 for the purpose of submitting to the qualified voters of the city a
2 proposition to levy taxes under subsection (1) of this section for the
3 purposes of either a zoo or aquarium, or both, upon approval of a
4 simple majority of the voters voting in the special election.

5 (3) The city may levy a general tax in excess of its regular
6 property tax levy or levies under subsection (1) of this section when
7 authorized so to do at a special election conducted in accordance with
8 and subject to all the requirements of the Constitution and laws of the
9 state now in force or hereafter enacted governing the limitation of tax
10 levies. The city may call a special election for the purpose of
11 submitting to the qualified voters of the city a proposition to levy a
12 tax in excess of the seventy-five cents per thousand dollars of
13 assessed value specifically authorized in subsection (1) of this
14 section.

15 (4) The levies under this section shall be certified to the proper
16 county officials for collection the same as other general taxes and
17 when collected, the general tax shall be placed in a separate fund in
18 the office of the county treasurer to be known as the "zoo and aquarium
19 fund" and paid out on warrants.

20 (5) Taxes under this section shall be treated in the same manner as
21 junior taxing district levies under RCW 84.52.043 and have the
22 equivalent status as levies of metropolitan park districts for all
23 other purposes.

24 **Sec. 2.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended
25 to read as follows:

26 Except as is permitted under RCW 84.55.050, all taxes shall be
27 levied or voted in specific amounts.

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

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

6 (1) The full certified rates of tax levy for state, county, county
7 road district, and city or town purposes shall be extended on the tax
8 rolls in amounts not exceeding the limitations established by law;
9 however any state levy shall take precedence over all other levies and
10 shall not be reduced for any purpose other than that required by RCW
11 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
12 84.34.230, the portion of the levy by a metropolitan park district that
13 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
14 regular property tax levies that are subject to the one percent
15 limitation exceeds one percent of the true and fair value of any
16 property, then these levies shall be reduced as follows: (a) The
17 portion of the levy by a metropolitan park district that is protected
18 under RCW 84.52.120 shall be reduced until the combined rate no longer
19 exceeds one percent of the true and fair value of any property or shall
20 be eliminated; (b) if the combined rate of regular property tax levies
21 subject to the one percent limitation in a county containing a city
22 that imposes a tax under section 1 of this act still exceeds one
23 percent of the true and fair value of any property, then the remaining
24 levy for the city shall be reduced until the combined rate no longer
25 exceeds one percent; (c) if the combined rate of regular property tax
26 levies that are subject to the one percent limitation still exceeds one
27 percent of the true and fair value of any property, then the levies
28 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
29 imposed under RCW 84.52.069 that is in excess of thirty cents per
30 thousand dollars of assessed value, shall be reduced on a pro rata
31 basis until the combined rate no longer exceeds one percent of the true
32 and fair value of any property or shall be eliminated; and ~~((+))~~ (d)
33 if the combined rate of regular property tax levies that are subject to
34 the one percent limitation still exceeds one percent of the true and
35 fair value of any property, then the thirty cents per thousand dollars
36 of assessed value of tax levy imposed under RCW 84.52.069 shall be
37 reduced until the combined rate no longer exceeds one percent of the
38 true and fair value of any property or eliminated.

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

5 (a) First, the certified property tax levy rates of those junior
6 taxing districts authorized under RCW 36.68.525, 36.69.145, and
7 67.38.130 shall be reduced on a pro rata basis or eliminated;

8 (b) Second, if the consolidated tax levy rate still exceeds these
9 limitations, the certified property tax levy rates of flood control
10 zone districts shall be reduced on a pro rata basis or eliminated;

11 (c) Third, if the consolidated tax levy rate still exceeds these
12 limitations, the certified property tax levy rates of all other junior
13 taxing districts, other than fire protection districts, library
14 districts, the first fifty cent per thousand dollars of assessed
15 valuation levies for metropolitan park districts, the first fifty cent
16 per thousand dollars of assessed valuation levies for taxes levied
17 under section 1 of this act, and the first fifty cent per thousand
18 dollars of assessed valuation levies for public hospital districts,
19 shall be reduced on a pro rata basis or eliminated;

20 (d) Fourth, if the consolidated tax levy rate still exceeds these
21 limitations, the certified property tax levy rates authorized to fire
22 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
23 on a pro rata basis or eliminated; and

24 (e) Fifth, if the consolidated tax levy rate still exceeds these
25 limitations, the certified property tax levy rates authorized for fire
26 protection districts under RCW 52.16.130, library districts,
27 metropolitan park districts under their first fifty cent per thousand
28 dollars of assessed valuation levy, taxes levied under section 1 of
29 this act under the first fifty cent per thousand dollars of assessed
30 valuation levy, and public hospital districts under their first fifty
31 cent per thousand dollars of assessed valuation levy, shall be reduced
32 on a pro rata basis or eliminated.

33 In determining whether the aggregate rate of tax levy on any
34 property, that is subject to the limitations set forth in RCW
35 84.52.050, exceeds the limitations provided in that section, the
36 assessor shall use the hypothetical state levy, as apportioned to the
37 county under RCW 84.48.080, that was computed under RCW 84.48.080
38 without regard to the reduction under RCW 84.55.012.

1 NEW SECTION. **Sec. 3.** Section 1 of this act constitutes a new
2 chapter in Title 35 RCW.

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