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HOUSE BILL 2194

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State of Washington                      52nd Legislature                      1991 Regular Session

By Representatives Holland, Phillips and Ferguson.

Read first time April 5, 1991.                      Referred to Committee on Appropriations.

1            AN ACT Relating to local effort assistance funds; and amending RCW  
2 28A.500.010.

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

4            **Sec. 1.** RCW 28A.500.010 and 1987 1st ex.s. c 2 s 102 are each  
5 amended to read as follows:

6            (1) Commencing with taxes assessed in 1988 to be collected in  
7 calendar year 1989 and thereafter, in addition to a school district's  
8 other general fund allocations, each eligible district shall be  
9 provided local effort assistance funds as provided in this section.  
10 Such funds are not part of the district's basic education allocation.  
11 For the first distribution of local effort assistance funds provided  
12 under this section in calendar year 1989, state funds may be prorated  
13 according to the formula in this section.

1 (2) (a) "Prior tax collection year" shall mean the year immediately  
2 preceding the year in which the local effort assistance shall be  
3 allocated.

4 (b) The "state-wide average ten percent levy rate" shall mean ten  
5 percent of the total levy bases as defined in RCW 84.52.0531(4) summed  
6 for all school districts, and divided by the total assessed valuation  
7 for excess levy purposes in the prior tax collection year for all  
8 districts as adjusted to one hundred percent by the county indicated  
9 ratio established in RCW 84.48.075.

10 (c) The "ten percent levy rate" of a district shall mean:

11 (i) Ten percent of the district's levy base as defined in RCW  
12 84.52.0531(4), plus one-half of any amount computed under RCW  
13 84.52.0531(3)(b) in the case of nonhigh school districts; divided by

14 (ii) The district's assessed valuation for excess levy purposes for  
15 the prior tax collection year as adjusted to one hundred percent by the  
16 county indicated ratio.

17 (d) "Eligible districts" shall mean those districts with a ten  
18 percent levy rate which exceeds the state-wide average ten percent levy  
19 rate.

20 (3) Allocation of state matching funds to eligible districts for  
21 local effort assistance shall be determined as follows:

22 (a) Funds raised by the district through maintenance and operation  
23 levies during that tax collection year shall be matched with state  
24 funds using the following ratio of state funds to levy funds: (i) The  
25 difference between the district's ten percent levy rate and the state-  
26 wide average ten percent levy rate; to (ii) the state-wide average ten  
27 percent levy rate.

28 (b) The maximum amount of state matching funds for which a district  
29 may be eligible in any tax collection year shall be ten percent of the  
30 district's levy base as defined in RCW 84.52.0531(4), multiplied by the

1 following percentage: (i) The difference between the district's ten  
2 percent levy rate and the state-wide average ten percent levy rate;  
3 divided by (ii) the district's ten percent levy rate.

4 (4) Fifty-five percent of local effort assistance funds shall be  
5 distributed to qualifying districts during the applicable tax  
6 collection year on or before June 30 and forty-five percent shall be  
7 distributed on or before December 31 of any year.

8 (5) Distribution of funds shall be subject to reference in the  
9 appropriations act. State matching funding specified in this section  
10 shall be made available up to the maximum established in subsection (3)  
11 of this section based on a projected state-wide matching ratio  
12 calculated on the basis of funds appropriated for local effort  
13 assistance in the appropriations act. Any school district receiving  
14 funds as a result of this subsection shall not receive fewer funds than  
15 it received under this section during the 1989-91 biennium.