

SENATE BILL REPORT

SB 6088

AS OF JANUARY 25, 1994

Brief Description: Establishing boundaries for library districts for tax purposes.

SPONSORS: Senators Haugen and Winsley

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Staff: Rod McAulay (786-7754)

Hearing Dates: January 28, 1994

BACKGROUND:

When a new special district is created, such as a partial county library district, it is necessary for the county treasurer to identify which parcels of real estate are within the new boundaries in order to levy and collect property taxes for the new district. When the new district has boundaries which are coterminous with an existing taxing district, such as a school district or city, the task of determining which properties fall within the newly formed district is greatly simplified.

Existing law fixes a shorter time frame for the establishment of boundaries of a new taxing district when its boundaries are the same as an existing taxing district. It appears that the application of this law to newly formed library districts needs to be clarified.

SUMMARY:

The statute authorizing shorter times in which the boundaries of a newly formed taxing district are established for tax collection purposes when the new district has boundaries identical to an existing taxing district is made expressly applicable to newly formed library districts.

Appropriation: none

Revenue: none

Fiscal Note: none requested