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HOUSE JOINT RESOLUTION 4219

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State of Washington                      53rd Legislature                      1994 Regular Session

By Representatives G. Fisher, Holm, Patterson, Campbell, Pruitt,  
Dunshee, Sheldon, Peery, Romero, Kremen, Kessler and Anderson

Read first time 01/19/94. Referred to Committee on Revenue.

1            BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE  
2 STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3            THAT, At the next general election to be held in this state there  
4 shall be submitted to the qualified voters of the state for their  
5 approval and ratification, or rejection, an amendment to Article VII,  
6 section 2 of the Constitution of the state of Washington; and an  
7 amendment to Article VII of the Constitution of the state of Washington  
8 by adding a new section to read as follows:

9            Article VII, section ... Notwithstanding any other provision of  
10 this Constitution, the legislature may, by appropriate legislation,  
11 provide a homestead exemption for property tax on real property  
12 occupied as residences by the owners of the real property. The amount  
13 of the exemption may vary among counties according to the median value  
14 of property for which homestead exemptions have been granted in each  
15 county. The legislature may place restrictions and conditions upon the  
16 granting of homestead exemptions as the legislature deems proper.  
17 Subject to the limit in section 2 of this Article, the legislature may  
18 raise property tax rates to compensate for the loss of taxable value  
19 resulting from homestead exemptions.

1 Article VII, section 2. Except as hereinafter provided and  
2 notwithstanding any other provision of this Constitution, the aggregate  
3 of all tax levies upon real and personal property by the state and all  
4 taxing districts now existing or hereafter created, shall not in any  
5 year exceed one and one one-hundredth per centum of the true and fair  
6 value of such property in money: *Provided, however,* That nothing  
7 herein shall prevent levies at the rates now provided by law by or for  
8 any port or public utility district. The term "taxing district" for  
9 the purposes of this section shall mean any political subdivision,  
10 municipal corporation, district, or other governmental agency  
11 authorized by law to levy, or have levied for it, ad valorem taxes on  
12 property, other than a port or public utility district. Such aggregate  
13 limitation or any specific limitation imposed by law in conformity  
14 therewith may be exceeded only

15 (a) By any taxing district when specifically authorized so to do by  
16 a majority of at least three-fifths of the electors thereof voting on  
17 the proposition to levy such additional tax submitted not more than  
18 twelve months prior to the date on which the proposed levy is to be  
19 made and not oftener than twice in such twelve month period, either at  
20 a special election or at the regular election of such taxing district,  
21 at which election the number of persons voting "yes" on the  
22 proposition shall constitute three-fifths of a number equal to forty  
23 per centum of the total votes cast in such taxing district at the last  
24 preceding general election when the number of electors voting on the  
25 proposition does not exceed forty per centum of the total votes cast in  
26 such taxing district in the last preceding general election; or by a  
27 majority of at least three-fifths of the electors thereof voting on the  
28 proposition to levy when the number of electors voting on the  
29 proposition exceeds forty per centum of the total votes cast in such  
30 taxing district in the last preceding general election: *Provided,* That  
31 notwithstanding any other provision of this Constitution, any  
32 proposition pursuant to this subsection to levy additional tax for the  
33 support of the common schools may provide such support for a two year  
34 period and any proposition to levy an additional tax to support the  
35 construction, modernization, or remodelling of school facilities may  
36 provide such support for a period not exceeding six years;

37 (b) By any taxing district otherwise authorized by law to issue  
38 general obligation bonds for capital purposes, for the sole purpose of  
39 making the required payments of principal and interest on general

1 obligation bonds issued solely for capital purposes, other than the  
2 replacement of equipment, when authorized so to do by majority of at  
3 least three-fifths of the electors thereof voting on the proposition to  
4 issue such bonds and to pay the principal and interest thereon by an  
5 annual tax levy in excess of the limitation herein provided during the  
6 term of such bonds, submitted not oftener than twice in any calendar  
7 year, at an election held in the manner provided by law for bond  
8 elections in such taxing district, at which election the total number  
9 of persons voting on the proposition shall constitute not less than  
10 forty per centum of the total number of votes cast in such taxing  
11 district at the last preceding general election: *Provided*, That any  
12 such taxing district shall have the right by vote of its governing body  
13 to refund any general obligation bonds of said district issued for  
14 capital purposes only, and to provide for the interest thereon and  
15 amortization thereof by annual levies in excess of the tax limitation  
16 provided for herein, *And provided further*, That the provisions of this  
17 section shall also be subject to the limitations contained in Article  
18 VIII, Section 6, of this Constitution;

19 (c) By the state or any taxing district for the purpose of paying  
20 the principal or interest on general obligation bonds outstanding on  
21 December 6, 1934; or for the purpose of preventing the impairment of  
22 the obligation of a contract when ordered so to do by a court of last  
23 resort.

24 BE IT FURTHER RESOLVED, That the secretary of state shall cause  
25 notice of the foregoing constitutional amendment to be published at  
26 least four times during the four weeks next preceding the election in  
27 every legal newspaper in the state.

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