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HOUSE JOINT RESOLUTION 4215

State of Washington 54th Legislature 1996 Regular Session

By Representatives Benton, Boldt, Pennington, Campbell, Hargrove and McMahan

Read first time 01/08/96. Referred to Committee on Finance.

BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE 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 1 of the Constitution of the state of Washington to read as 7 follows:

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Article VII, section 1. The power of taxation shall never be suspended, surrendered or contracted away. All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class: Provided, That the legislature may tax mines and mineral resources and lands devoted to reforestation by either a yield tax or an ad valorem tax at such rate as it may fix, or by both: Provided further, That for taxes levied for collection in 1997, the assessed value of real estate shall not exceed the assessed value for taxes levied for collection in 1994, unless there has been a change in ownership of the property since January 1, 1993: Provided further, That for taxes due in 1998 and

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thereafter, the assessed value of real estate shall not be increased 1 unless there has been a change of ownership since the previous 2 valuation of the property. Such property as the legislature may by 3 4 general laws provide shall be exempt from taxation. Property of the United States and of the state, counties, school districts and other 5 municipal corporations, and credits secured by property actually taxed 6 7 in this state, not exceeding in value the value of such property, shall 8 be exempt from taxation. The legislature shall have power, by 9 appropriate legislation, to exempt personal property to the amount of 10 three thousand (\$3,000.00) dollars for each head of a family liable to assessment and taxation under the provisions of the laws of this state 11 of which the individual is the actual bona fide owner. 12

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

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