

2 SSB 5212 - S AMD - 011

3 By Senators Heavey, West and Goings

4 ADOPTED 1/30/97

5 On page 33, after line 7, insert the following:

6 "Sec. 208. RCW 84.55.120 and 1995 c 251 s 1 are each amended to
7 read as follows:

8 A taxing district, other than the state, that collects regular
9 levies shall hold a public hearing on revenue sources for the
10 district's following year's current expense budget. The hearing must
11 include consideration of possible increases in property tax revenues
12 and shall be held prior to the time the taxing district levies the
13 taxes or makes the request to have the taxes levied. The county
14 legislative authority, or the taxing district's governing body if the
15 district is a city, town, or other type of district, shall hold the
16 hearing. For purposes of this section, "current expense budget" means
17 that budget which is primarily funded by taxes and charges and reflects
18 the provision of ongoing services. It does not mean the capital,
19 enterprise, or special assessment budgets of cities, towns, counties,
20 or special purpose districts.

21 If the taxing district is otherwise required to hold a public
22 hearing on its proposed regular tax levy, a single public hearing may
23 be held on this matter.

24 No increase in property tax revenue, other than that resulting from
25 the addition of new construction and improvements to property and any
26 increase in the value of state-assessed property, may be authorized by
27 a taxing district except by adoption of a separate ordinance or
28 resolution, pursuant to notice, specifically authorizing the increase
29 in terms of both dollars and percentage. The ordinance or resolution
30 may cover a period of up to two years, but the ordinance shall
31 specifically state for each year the dollar increase and percentage
32 change in the levy from the previous year."

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4 On page 1, on line 8 of the title, strike "and 84.08.115" and
5 insert "84.08.115, and 84.55.120"

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EFFECT: Requires a separate vote of taxing districts before imposing any taxes in excess of the previous year.