
SENATE BILL 5821

State of Washington

55th Legislature

1997 Regular Session

By Senators Heavey and Patterson

Read first time 02/14/97. Referred to Committee on Government Operations.

1 AN ACT Relating to requiring ordinances and resolutions authorizing
2 property tax increases in taxing districts; and amending RCW 84.55.120.

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

4 **Sec. 1.** RCW 84.55.120 and 1995 c 251 s 1 are each amended to read
5 as follows:

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

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

4 No increase in property tax revenue, other than that resulting from
5 the addition of new construction and improvements to property and any
6 increase in the value of state-assessed property, may be authorized by
7 a taxing district, other than the state, except by adoption by the
8 legislative authority of the taxing district of a separate ordinance or
9 resolution, pursuant to notice, specifically authorizing the increase
10 in terms of both dollars and percentage. The ordinance or resolution
11 may cover a period of up to two years, but the ordinance shall
12 specifically state for each year the dollar increase and percentage
13 change in the levy from the previous year.

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