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SENATE BILL 6524

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State of Washington                      55th Legislature                      1998 Regular Session

By Senators Morton, Rasmussen and Hochstatter

Read first time 01/20/98. Referred to Committee on Education.

1            AN ACT Relating to defining prior tax collection year for purposes  
2 of local effort assistance; and amending RCW 28A.500.010.

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

4            **Sec. 1.** RCW 28A.500.010 and 1997 c 259 s 4 are each amended to  
5 read as follows:

6            (1) Commencing with taxes assessed in 1988 to be collected in  
7 calendar year 1989 and thereafter, in addition to a school district's  
8 other general fund allocations, each eligible district shall be  
9 provided local effort assistance funds as provided in this section.  
10 Such funds are not part of the district's basic education allocation.

11            (2)(a) "Prior tax collection year" means the ((year)) two years  
12 immediately preceding the year in which the local effort assistance  
13 shall be allocated.

14            (b) The "state-wide average ten percent levy rate" means ten  
15 percent of the total levy bases as defined in RCW 84.52.0531(3) summed  
16 for all school districts, and divided by the total assessed valuation  
17 for excess levy purposes in the prior tax collection year for all  
18 districts as adjusted to one hundred percent by the county indicated  
19 ratio established in RCW 84.48.075.

1 (c) The "district's ten percent levy rate" means the district's ten  
2 percent levy amount divided by the district's assessed valuation for  
3 excess levy purposes for the prior tax collection year as adjusted to  
4 one hundred percent by the county indicated ratio.

5 (d) The "district's ten percent levy amount" means the school  
6 district's maximum levy authority after transfers determined under RCW  
7 84.52.0531(2) (a) through (c) divided by the district's maximum levy  
8 percentage determined under RCW 84.52.0531(4) multiplied by ten  
9 percent.

10 (e) The "district's twelve percent levy amount" means the school  
11 district's maximum levy authority after transfers determined under RCW  
12 84.52.0531(2) (a) through (c) divided by the district's maximum levy  
13 percentage determined under RCW 84.52.0531(4) multiplied by twelve  
14 percent.

15 (f) "Districts eligible for ten percent equalization" means:

16 (i) Before the 1999 calendar year, those districts with a ten  
17 percent levy rate which exceeds the state-wide average ten percent levy  
18 rate; and

19 (ii) In the 1999 calendar year and thereafter, those districts with  
20 a ten percent levy rate that exceeds the state-wide average ten percent  
21 levy rate but that is not in the top quartile of all district rates  
22 ranked from highest to lowest.

23 (g) "Districts eligible for twelve percent equalization" means in  
24 the 1999 calendar year and thereafter, those districts with a ten  
25 percent levy rate in the top quartile of all district rates ranked from  
26 highest to lowest.

27 (h) Unless otherwise stated all rates, percents, and amounts are  
28 for the calendar year for which local effort assistance is being  
29 calculated under this section.

30 (3) Allocation of state matching funds to eligible districts for  
31 local effort assistance shall be determined as follows:

32 (a) Funds raised by the district through maintenance and operation  
33 levies shall be matched with state funds using the following ratio of  
34 state funds to levy funds: (i) The difference between the district's  
35 ten percent levy rate and the state-wide average ten percent levy rate;  
36 to (ii) the state-wide average ten percent levy rate.

37 (b) The maximum amount of state matching funds for districts  
38 eligible for ten percent equalization shall be the district's ten  
39 percent levy amount, multiplied by the following percentage: (i) The

1 difference between the district's ten percent levy rate and the state-  
2 wide average ten percent levy rate; divided by (ii) the district's ten  
3 percent levy rate.

4 (c) In the 1999 calendar year and thereafter, the maximum amount of  
5 state matching funds for districts eligible for twelve percent  
6 equalization shall be the district's twelve percent levy amount  
7 multiplied by the following percentage: (i) The difference between the  
8 district's ten percent levy rate and the state-wide average ten percent  
9 levy rate; divided by (ii) the district's ten percent levy rate.

10 (4) Local effort assistance funds shall be distributed to  
11 qualifying districts as follows:

- 12 (a) Thirty percent in April;
- 13 (b) Twenty-three percent in May;
- 14 (c) Two percent in June;
- 15 (d) Seventeen percent in August;
- 16 (e) Nine percent in October;
- 17 (f) Seventeen percent in November; and
- 18 (g) Two percent in December.

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