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HOUSE BILL 1830

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State of Washington

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By Representatives Thomas, H. Sommers, Carlson, Dunshee, Lantz, O'Brien, Cody, Dunn, Kenney, Santos, Schual-Berke, Lovick, Sump, Wood, Haigh, Ogden, Rockefeller, Conway, Dickerson and Kessler

Read first time 02/08/1999. Referred to Committee on Education.

1 AN ACT Relating to temporary property tax levies by school  
2 districts for the construction, purchase, rent, or lease of school  
3 facilities; amending RCW 84.52.010 and 84.52.043; adding a new section  
4 to chapter 84.52 RCW; adding a new section to chapter 28A.525 RCW; and  
5 adding a new section to chapter 84.55 RCW.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW  
8 to read as follows:

9 (1) A school district may impose a regular property tax levy for a  
10 two-year period under this section to support the construction of  
11 school plant facilities or the purchase, rent, or lease of building  
12 space or portable buildings, if the voters of the district have  
13 defeated propositions for tax levies for such purposes under Article  
14 VII, section 2 (a) or (b) of the state Constitution twice within a  
15 twelve-month period.

16 (2) A levy under this section may be imposed if the proposition  
17 submitted to the voters received approval by at least a majority of the  
18 total number of voters voting on the proposition at each election for

1 the proposition, and is approved by a majority vote of the school  
2 board.

3 (3) A levy under this section may not exceed the lesser of the  
4 limits specified in this subsection.

5 (a) The levy rate per thousand dollars of assessed value in any  
6 year may not exceed the rate that would have been imposed in the first  
7 year under the proposition most recently submitted to the voters of the  
8 district under Article VII, section 2 (a) or (b) of the state  
9 Constitution.

10 (b) In the first year of a two-year levy, the levy rate per  
11 thousand dollars of assessed value may not exceed ninety percent of the  
12 difference between (i) three dollars and sixty cents, and (ii) the  
13 unequalized levy rate imposed by the state for the same year.

14 (c) In the second year of a two-year levy, the levy rate per  
15 thousand dollars of assessed value may not exceed the difference  
16 between (i) three dollars and sixty cents, and (ii) the unequalized  
17 levy rate imposed by the state for the same year.

18 (4) A school district may impose a levy under this section no more  
19 frequently than four years in any six-year period.

20 (5) A school district may pledge revenue received under this  
21 section for the payment of principal and interest of debt issued for  
22 the purposes of this section.

23 NEW SECTION. **Sec. 2.** A new section is added to chapter 28A.525  
24 RCW to read as follows:

25 Projects funded with revenues received under section 1 of this act  
26 are eligible for state funding assistance under RCW 28A.525.160 through  
27 28A.525.182. Revenues received under section 1 of this act qualify as  
28 school district matching funds under RCW 28A.525.162.

29 **Sec. 3.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended  
30 to read as follows:

31 Except as is permitted under RCW 84.55.050, all taxes shall be  
32 levied or voted in specific amounts.

33 The rate percent of all taxes for state and county purposes, and  
34 purposes of taxing districts coextensive with the county, shall be  
35 determined, calculated and fixed by the county assessors of the  
36 respective counties, within the limitations provided by law, upon the  
37 assessed valuation of the property of the county, as shown by the

1 completed tax rolls of the county, and the rate percent of all taxes  
2 levied for purposes of taxing districts within any county shall be  
3 determined, calculated and fixed by the county assessors of the  
4 respective counties, within the limitations provided by law, upon the  
5 assessed valuation of the property of the taxing districts  
6 respectively.

7 When a county assessor finds that the aggregate rate of tax levy on  
8 any property, that is subject to the limitations set forth in RCW  
9 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
10 these sections, the assessor shall recompute and establish a  
11 consolidated levy in the following manner:

12 (1) The full certified rates of tax levy for state, county, county  
13 road district, and city or town purposes shall be extended on the tax  
14 rolls in amounts not exceeding the limitations established by law;  
15 however any state levy and levies under section 1 of this act shall  
16 take precedence over all other levies and shall not be reduced for any  
17 purpose other than that required by RCW 84.55.010. If, as a result of  
18 the levies imposed under RCW 84.52.069, 84.34.230, the portion of the  
19 levy by a metropolitan park district that was protected under RCW  
20 84.52.120, and 84.52.105, the combined rate of regular property tax  
21 levies that are subject to the one percent limitation exceeds one  
22 percent of the true and fair value of any property, then these levies  
23 shall be reduced as follows: (a) The portion of the levy by a  
24 metropolitan park district that is protected under RCW 84.52.120 shall  
25 be reduced until the combined rate no longer exceeds one percent of the  
26 true and fair value of any property or shall be eliminated; (b) if the  
27 combined rate of regular property tax levies that are subject to the  
28 one percent limitation still exceeds one percent of the true and fair  
29 value of any property, then the levies imposed under RCW 84.34.230,  
30 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that  
31 is in excess of thirty cents per thousand dollars of assessed value,  
32 shall be reduced on a pro rata basis until the combined rate no longer  
33 exceeds one percent of the true and fair value of any property or shall  
34 be eliminated; and (c) if the combined rate of regular property tax  
35 levies that are subject to the one percent limitation still exceeds one  
36 percent of the true and fair value of any property, then the thirty  
37 cents per thousand dollars of assessed value of tax levy imposed under  
38 RCW 84.52.069 shall be reduced until the combined rate no longer

1 exceeds one percent of the true and fair value of any property or  
2 eliminated.

3 (2) The certified rates of tax levy subject to these limitations by  
4 all junior taxing districts imposing taxes on such property shall be  
5 reduced or eliminated as follows to bring the consolidated levy of  
6 taxes on such property within the provisions of these limitations:

7 (a) First, the certified property tax levy rates of those junior  
8 taxing districts authorized under RCW 36.68.525, 36.69.145, and  
9 67.38.130 shall be reduced on a pro rata basis or eliminated;

10 (b) Second, if the consolidated tax levy rate still exceeds these  
11 limitations, the certified property tax levy rates of flood control  
12 zone districts shall be reduced on a pro rata basis or eliminated;

13 (c) Third, if the consolidated tax levy rate still exceeds these  
14 limitations, the certified property tax levy rates of all other junior  
15 taxing districts, other than fire protection districts, library  
16 districts, the first fifty cent per thousand dollars of assessed  
17 valuation levies for metropolitan park districts, and the first fifty  
18 cent per thousand dollars of assessed valuation levies for public  
19 hospital districts, shall be reduced on a pro rata basis or eliminated;

20 (d) Fourth, if the consolidated tax levy rate still exceeds these  
21 limitations, the certified property tax levy rates authorized to fire  
22 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced  
23 on a pro rata basis or eliminated; and

24 (e) Fifth, if the consolidated tax levy rate still exceeds these  
25 limitations, the certified property tax levy rates authorized for fire  
26 protection districts under RCW 52.16.130, library districts,  
27 metropolitan park districts under their first fifty cent per thousand  
28 dollars of assessed valuation levy, and public hospital districts under  
29 their first fifty cent per thousand dollars of assessed valuation levy,  
30 shall be reduced on a pro rata basis or eliminated.

31 In determining whether the aggregate rate of tax levy on any  
32 property, that is subject to the limitations set forth in RCW  
33 84.52.050, exceeds the limitations provided in that section, the  
34 assessor shall use the hypothetical state levy, as apportioned to the  
35 county under RCW 84.48.080, that was computed under RCW 84.48.080  
36 without regard to the reduction under RCW 84.55.012.

37 **Sec. 4.** RCW 84.52.043 and 1995 c 99 s 3 are each amended to read  
38 as follows:

1           Within and subject to the limitations imposed by RCW 84.52.050 as  
2 amended, the regular ad valorem tax levies upon real and personal  
3 property by the taxing districts hereafter named shall be as follows:

4           (1) Levies of the senior taxing districts shall be as follows: (a)  
5 The levy by the state shall not exceed three dollars and sixty cents  
6 per thousand dollars of assessed value adjusted to the state equalized  
7 value in accordance with the indicated ratio fixed by the state  
8 department of revenue to be used exclusively for the support of the  
9 common schools; (b) the levy by any county shall not exceed one dollar  
10 and eighty cents per thousand dollars of assessed value; (c) the levy  
11 by any road district shall not exceed two dollars and twenty-five cents  
12 per thousand dollars of assessed value; and (d) the levy by any city or  
13 town shall not exceed three dollars and thirty-seven and one-half cents  
14 per thousand dollars of assessed value. However any county is hereby  
15 authorized to increase its levy from one dollar and eighty cents to a  
16 rate not to exceed two dollars and forty-seven and one-half cents per  
17 thousand dollars of assessed value for general county purposes if the  
18 total levies for both the county and any road district within the  
19 county do not exceed four dollars and five cents per thousand dollars  
20 of assessed value, and no other taxing district has its levy reduced as  
21 a result of the increased county levy.

22           (2) The aggregate levies of junior taxing districts and senior  
23 taxing districts, other than the state, shall not exceed five dollars  
24 and ninety cents per thousand dollars of assessed valuation. The term  
25 "junior taxing districts" includes all taxing districts other than the  
26 state, counties, road districts, cities, towns, port districts, and  
27 public utility districts. The limitations provided in this subsection  
28 shall not apply to: (a) Levies at the rates provided by existing law  
29 by or for any port or public utility district; (b) excess property tax  
30 levies authorized in Article VII, section 2 of the state Constitution;  
31 (c) levies for acquiring conservation futures as authorized under RCW  
32 84.34.230; (d) levies for emergency medical care or emergency medical  
33 services imposed under RCW 84.52.069; (e) levies to finance affordable  
34 housing for very low-income housing imposed under RCW 84.52.105;  
35 (~~and~~) (f) the portions of levies by metropolitan park districts that  
36 are protected under RCW 84.52.120; and (g) levies imposed by school  
37 districts under section 1 of this act.

1        NEW SECTION.   **Sec. 5.**   A new section is added to chapter 84.55 RCW  
2 to read as follows:  
3        This chapter does not apply to levies under section 2 of this act.

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