
HOUSE BILL 2122

State of Washington 56th Legislature 1999 Regular Session

By Representatives Sump, Dunn, Boldt, Schoesler, Cox and McMorris

Read first time 02/16/1999. Referred to Committee on Appropriations.

1 AN ACT Relating to school levy equalization; and amending RCW
2 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 immediately
12 preceding the year in which the local effort assistance shall be
13 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 (d) In the 2000 calendar year and thereafter, districts that are
11 eligible for twelve percent equalization as defined in subsection
12 (2)(g) of this section and certify five-twelfths of the amount
13 necessary for the maximum amount of state matching funds as defined in
14 (c) of this subsection shall be considered eligible for the maximum
15 amount of state matching funds as defined in this subsection.

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

- 18 (a) Thirty percent in April;
- 19 (b) Twenty-three percent in May;
- 20 (c) Two percent in June;
- 21 (d) Seventeen percent in August;
- 22 (e) Nine percent in October;
- 23 (f) Seventeen percent in November; and
- 24 (g) Two percent in December.

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