
SENATE BILL 5495

State of Washington

56th Legislature

1999 Regular Session

By Senators Snyder and Zarelli

Read first time 01/25/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to regular property tax levies; creating a new
2 section; and repealing RCW 84.55.015.

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

4 NEW SECTION. **Sec. 1.** A taxing district's property tax levy is
5 limited to an increase over its previous levies. RCW 84.55.015 was
6 originally enacted to address the situation of a taxing district that
7 had no previous levies. However, the legislature enacted RCW 84.55.092
8 in 1986 to remove the incentive for taxing districts to maintain high
9 levies in order to protect their future levy capacity. RCW 84.55.092
10 allows a taxing district's levy to be based on the assumption that the
11 district had levied at the maximum rate since 1986. Since this also
12 applies to a taxing district that has not imposed a levy in the past,
13 RCW 84.55.015 is no longer necessary and is repealed in section 2 of
14 this act.

15 NEW SECTION. **Sec. 2.** RCW 84.55.015 and 1979 ex.s. c 218 s 4 are
16 each repealed.

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