
HOUSE JOINT RESOLUTION 4223

State of Washington 57th Legislature 2002 Regular Session

By Representatives Esser and Van Luven

Read first time 02/06/2002. Referred to Committee on Finance.

1 BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE
2 STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3 THAT, At the next general election to be held in this state the
4 secretary of state shall submit to the qualified voters of the state
5 for their approval and ratification, or rejection, an amendment to
6 Article VII, section 2 of the Constitution of the state of Washington,
7 to take effect for taxes levied for collection in calendar year 2004,
8 to read as follows:

9 Article VII, section 2. (~~Except as hereinafter provided and~~
10 ~~notwithstanding any other provision of this Constitution, the aggregate~~
11 ~~of all tax levies upon real and personal property by the state and all~~
12 ~~taxing districts now existing or hereafter created, shall not in any~~
13 ~~year exceed one percent of the true and fair value of such property in~~
14 ~~money: Provided, however, That nothing herein shall prevent levies at~~
15 ~~the rates now provided by law by or for any port or public utility~~
16 ~~district.)) For taxes levied for collection in calendar year 2004 and
17 thereafter, no taxing district may impose a tax levy upon real or
18 personal property unless the tax levy is approved by the voters as
19 provided in this section. The term "taxing district" for the purposes
20 of this section shall mean the state and any political subdivision,
21 municipal corporation, district, or other governmental agency~~

1 authorized by law to levy, or have levied for it, ad valorem taxes on
2 property(~~(, other than a port or public utility district. Such~~
3 ~~aggregate limitation or any specific limitation imposed by law in~~
4 ~~conformity therewith may be exceeded only as follows)).~~ Furthermore,
5 the year 1990 shall be used as the base year for assessment and
6 valuation determination and from which any property tax increases are
7 proposed and presented by the state, or any other taxing district, to
8 the affected taxpayers for approval or rejection. New construction,
9 assessments, and valuations for the base year shall be determined by a
10 committee to consist of the owner, the builder or a qualified
11 appraiser, and a representative from the county assessor's office. A
12 tax levy may be imposed:

13 (a) By any taxing district when specifically authorized so to do by
14 a majority of at least three-fifths of the voters of the taxing
15 district voting on the proposition to levy such (~~(additional)~~) tax
16 submitted not more than twelve months prior to the date on which the
17 proposed levy is to be made and not oftener than twice in such twelve
18 month period, either at a special election or at the regular election
19 of such taxing district, at which election the number of voters voting
20 "yes" on the proposition shall constitute three-fifths of a number
21 equal to forty percent of the total number of voters voting in such
22 taxing district at the last preceding general election when the number
23 of voters voting on the proposition does not exceed forty percent of
24 the total number of voters voting in such taxing district in the last
25 preceding general election; or by a majority of at least three-fifths
26 of the voters of the taxing district voting on the proposition to levy
27 when the number of voters voting on the proposition exceeds forty
28 percent of the number of voters voting in such taxing district in the
29 last preceding general election(~~(: Provided, That)~~). Notwithstanding
30 any other provision of this Constitution, any proposition pursuant to
31 this subsection to levy (~~(additional)~~) tax (~~(for the support of the~~
32 common schools)) may (~~(provide such support)~~) authorize the levy for a
33 period of up to four years (~~(and any proposition to levy an additional~~
34 tax to support the construction, modernization, or remodelling of
35 school facilities may provide such support for a period not exceeding
36 six years)); and

37 (b) By any taxing district otherwise authorized by law to issue
38 general obligation bonds for capital purposes, for the sole purpose of
39 making the required payments of principal and interest on general

1 obligation bonds issued solely for capital purposes, other than the
2 replacement of equipment, when authorized so to do by majority of at
3 least three-fifths of the voters of the taxing district voting on the
4 proposition to issue such bonds and to pay the principal and interest
5 thereon by annual tax levies in excess of the limitation herein
6 provided during the term of such bonds, submitted not oftener than
7 twice in any calendar year, at an election held in the manner provided
8 by law for bond elections in such taxing district, at which election
9 the total number of voters voting on the proposition shall constitute
10 not less than forty percent of the total number of voters voting in
11 such taxing district at the last preceding general election: *Provided,*
12 *That any such taxing district shall have the right by vote of its*
13 *governing body to refund any general obligation bonds of said district*
14 *issued for capital purposes only, and to provide for the interest*
15 *thereon and amortization thereof by annual levies in excess of the tax*
16 *limitation provided for herein, And provided further, That the*
17 *provisions of this section shall also be subject to the limitations*
18 *contained in Article VIII, Section 6, of this Constitution((†*

19 ~~(c) By the state or any taxing district for the purpose of~~
20 ~~preventing the impairment of the obligation of a contract when ordered~~
21 ~~so to do by a court of last resort)).~~

22 BE IT FURTHER RESOLVED, That the secretary of state shall cause
23 notice of this constitutional amendment to be published at least four
24 times during the four weeks next preceding the election in every legal
25 newspaper in the state.

--- END ---