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SENATE BILL 5232

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State of Washington

58th Legislature

2003 Regular Session

By Senator Morton

Read first time 01/20/2003. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to authorizing multiyear excess property tax levies  
2 for cemetery districts; amending RCW 68.52.310; reenacting and amending  
3 RCW 84.52.052; adding a new section to chapter 84.52 RCW; and providing  
4 a contingent effective date.

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

6 **Sec. 1.** RCW 84.52.052 and 2002 c 248 s 16 and 2002 c 180 s 1 are  
7 each reenacted and amended to read as follows:

8 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW  
9 84.52.043 shall not prevent the levy of additional taxes by any taxing  
10 district, except school districts (~~and~~) fire protection districts,  
11 and cemetery districts, in which a larger levy is necessary in order to  
12 prevent the impairment of the obligation of contracts. As used in this  
13 section, the term "taxing district" means any county, metropolitan park  
14 district, park and recreation service area, park and recreation  
15 district, water-sewer district, solid waste disposal district, public  
16 facilities district, flood control zone district, county rail district,  
17 service district, public hospital district, road district, rural county  
18 library district, island library district, rural partial-county library  
19 district, intercounty rural library district, (~~cemetery district,~~)

1 city, town, transportation benefit district, emergency medical service  
2 district with a population density of less than one thousand per square  
3 mile, cultural arts, stadium, and convention district, or city  
4 transportation authority.

5 Any such taxing district may levy taxes at a rate in excess of the  
6 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or  
7 84.55.010 through 84.55.050, when authorized so to do by the voters of  
8 such taxing district in the manner set forth in Article VII, section  
9 2(a) of the Constitution of this state at a special or general election  
10 to be held in the year in which the levy is made.

11 A special election may be called and the time therefor fixed by the  
12 county legislative authority, or council, board of commissioners, or  
13 other governing body of any such taxing district, by giving notice  
14 thereof by publication in the manner provided by law for giving notices  
15 of general elections, at which special election the proposition  
16 authorizing such excess levy shall be submitted in such form as to  
17 enable the voters favoring the proposition to vote "yes" and those  
18 opposed thereto to vote "no."

19 **Sec. 2.** RCW 68.52.310 and 1973 1st ex.s. c 195 s 77 are each  
20 amended to read as follows:

21 The board of cemetery commissioners shall have no authority to  
22 contract indebtedness in any year in excess of the aggregate amount of  
23 the currently levied taxes, which annual tax levy for cemetery district  
24 purposes shall not exceed eleven and one-quarter cents per thousand  
25 dollars of assessed valuation and the tax levy amount authorized in  
26 section 3 of this act.

27 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.52 RCW  
28 to read as follows:

29 The limitations imposed by RCW 84.52.050 through 84.52.056, and  
30 84.52.043 shall not prevent the levy of taxes by a cemetery district,  
31 when authorized so to do by the voters of a cemetery district in the  
32 manner and for the purposes and number of years allowable under Article  
33 VII, section 2(a) of the Constitution of this state. Elections for  
34 taxes shall be held in the year in which the levy is made, or in the  
35 case of propositions authorizing two-year through four-year levies for  
36 maintenance and operation support of a cemetery district, or

1 authorizing two-year through six-year levies to support the  
2 construction, modernization, or remodeling of cemetery district  
3 facilities, in the year in which the first annual levy is made. Once  
4 additional tax levies have been authorized for maintenance and  
5 operation support of a cemetery district for a two-year through four-  
6 year period, no further additional tax levies for maintenance and  
7 operation support of the district for that period may be authorized.

8 A special election may be called and the time fixed by the cemetery  
9 district commissioners, by giving notice by publication in the manner  
10 provided by law for giving notices of general elections, at which  
11 special election the proposition authorizing the excess levy shall be  
12 submitted in a form as to enable the voters favoring the proposition to  
13 vote "yes" and those opposed to vote "no."

14 NEW SECTION. **Sec. 4.** This act takes effect January 1, 2004, if  
15 the proposed amendment to Article VII, section 2 of the state  
16 Constitution authorizing multiyear excess property tax levies for  
17 cemetery districts is validly submitted to and approved by the voters  
18 at the next general election. If the proposed amendment is not  
19 approved, this act is void in its entirety.

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