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SENATE JOINT RESOLUTION 8219

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State of Washington                      58th Legislature                      2003 Regular Session

By Senators Esser, McCaslin and Benton

Read first time 03/03/2003. Referred to Committee on Ways & Means.

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 read as follows:

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

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

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

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

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

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

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