
HOUSE BILL 1465

State of Washington 59th Legislature 2005 Regular Session

By Representatives Conway, Jarrett, Kirby, Upthegrove, Haler,
Hankins, Flannigan and McIntire

Read first time 01/25/2005. Referred to Committee on Finance.

1 AN ACT Relating to requirements for voter-approved regular property
2 tax levies; and amending RCW 84.55.050.

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

4 **Sec. 1.** RCW 84.55.050 and 2003 1st sp.s. c 24 s 4 are each amended
5 to read as follows:

6 (1) Subject to any otherwise applicable statutory dollar rate
7 limitations, regular property taxes may be levied by or for a taxing
8 district in an amount exceeding the limitations provided for in this
9 chapter if such levy is authorized by a proposition approved by a
10 majority of the voters of the taxing district voting on the proposition
11 at a general election held within the district or at a special election
12 within the taxing district called by the district for the purpose of
13 submitting such proposition to the voters. Any election held pursuant
14 to this section shall be held not more than twelve months prior to the
15 date on which the proposed levy is to be made, except as provided in
16 subsection (3)(b) of this section. The ballot of the proposition shall
17 state the dollar rate proposed and shall clearly state any conditions
18 which are applicable under subsection (3) of this section.

1 (2) After a levy authorized pursuant to this section is made, the
2 dollar amount of such levy shall be used for the purpose of computing
3 the limitations for subsequent levies provided for in this chapter,
4 except as provided in subsections (3) and (4) of this section.

5 (3) A proposition placed before the voters under this section may:

6 (a) Limit the period for which the increased levy is to be made;

7 (b) Subject to statutory dollar limitations in RCW 84.52.043,
8 authorize annual increases in levies for any county, city, or town for
9 multiple consecutive years, up to six consecutive years, during which
10 period each year's authorized maximum legal levy shall be used as the
11 base upon which an increased levy limit for the succeeding year is
12 computed, but the ballot proposition must state the dollar rate
13 proposed only for the first year of the consecutive years and must
14 state the limit factor, or a specified index to be used for determining
15 a limit factor, such as the consumer price index, which need not be the
16 same for all years, by which the regular tax levy for the district may
17 be increased in each of the subsequent consecutive years. (~~Elections~~
18 ~~for this purpose must be held at a primary or general election.~~) The
19 title of each ballot measure must state the specific purposes for which
20 the proposed levy increase shall be used(~~(, and funds raised under this~~
21 ~~levy shall not supplant existing funds used for these purposes)~~);

22 (c) Limit the purpose for which the increased levy is to be made,
23 but if the limited purpose includes making redemption payments on
24 bonds, the period for which the increased levies are made shall not
25 exceed nine years;

26 (d) Set the levy at a rate less than the maximum rate allowed for
27 the district;

28 (e) Provide that the maximum allowable dollar amount of the final
29 annual levy of the period specified in the measure shall be used to
30 compute the limitations provided for in this chapter on levy increases
31 occurring after the expiration of the period; or

32 (f) Include any combination of the conditions in this subsection.

33 (4) Except as otherwise provided in an approved ballot measure
34 under this section, after the expiration of a limited period or the
35 satisfaction of a limited purpose, whichever comes first, subsequent
36 levies shall be computed as if:

37 (a) The limited proposition under subsection (3) of this section
38 had not been approved; and

1 (b) The taxing district had made levies at the maximum rates which
2 would otherwise have been allowed under this chapter during the years
3 levies were made under the limited proposition.

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