
HOUSE BILL 1578

State of Washington 59th Legislature 2005 Regular Session

By Representatives McIntire, Ahern, Simpson, Santos, Schindler,
Eickmeyer and Lantz

Read first time 01/28/2005. Referred to Committee on Finance.

1 AN ACT Relating to multiyear excess property tax levies; amending
2 RCW 84.52.053, 84.52.054, and 84.52.130; repealing RCW 84.52.052; and
3 providing a contingent effective date.

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

5 **Sec. 1.** RCW 84.52.053 and 1997 c 260 s 1 are each amended to read
6 as follows:

7 (~~The limitations imposed by RCW 84.52.050 through 84.52.056, and~~
8 ~~84.52.043 shall not prevent the levy of taxes by school districts,)~~ A
9 school district may levy excess property taxes when authorized so to do
10 by the voters of (~~(such)~~) the school district in (~~(the manner and for~~
11 ~~the purposes and number of years allowable under)~~) accordance with
12 Article VII, section 2(a) of the Constitution of this state. Elections
13 for such taxes shall be held in the year in which the levy is made or,
14 in the case of propositions authorizing two-year through four-year
15 levies for maintenance and operation support of a school district,
16 authorizing two-year levies for transportation vehicle funds
17 established in RCW 28A.160.130, or authorizing two-year through six-
18 year levies to support the construction, modernization, or remodeling
19 of school facilities, in the year in which the first annual levy is

1 made: PROVIDED, That once additional tax levies have been authorized
2 for maintenance and operation support of a school district for a two-
3 year through four-year period, no further additional tax levies for
4 maintenance and operation support of the district for that period may
5 be authorized.

6 A special election may be called and the time therefor fixed by the
7 board of school directors, by giving notice thereof by publication in
8 the manner provided by law for giving notices of general elections, at
9 which special election the proposition authorizing such excess levy
10 shall be submitted in such form as to enable the voters favoring the
11 proposition to vote "yes" and those opposed thereto to vote "no".

12 **Sec. 2.** RCW 84.52.054 and 1986 c 133 s 2 are each amended to read
13 as follows:

14 The (~~additional tax provided for in subparagraph (a) of the~~
15 ~~seventeenth amendment to the state Constitution as amended by Amendment~~
16 ~~59 and as thereafter amended, and specifically authorized by RCW~~
17 ~~84.52.052, as now or hereafter amended, and RCW 84.52.053 and~~
18 ~~84.52.0531)) excess property tax levies authorized under Article VII,
19 section 2(a) of the Constitution of this state and RCW 84.52.053 or
20 84.52.130, shall be set forth in terms of dollars on the ballot of the
21 proposition to be submitted to the voters, together with an estimate of
22 the dollar rate of tax levy that will be required to produce the dollar
23 amount; and the county assessor, in spreading this tax upon the rolls,
24 shall determine the eventual dollar rate required to produce the amount
25 of dollars so voted upon, regardless of the estimate of dollar rate of
26 tax levy carried in said proposition. In the case of a school district
27 proposition for a particular period, the dollar amount and the
28 corresponding estimate of the dollar rate of tax levy shall be set
29 forth for each of the years in that period. The dollar amount for each
30 annual levy in the particular period may be equal or in different
31 amounts.~~

32 **Sec. 3.** RCW 84.52.130 and 2002 c 180 s 2 are each amended to read
33 as follows:

34 (1) The (~~limitations imposed by RCW 84.52.050 through 84.52.056,~~
35 and ~~84.52.043~~) regular property tax limitations provided for in this
36 chapter and chapter 84.55 RCW shall not prevent the levy of excess

1 taxes by a (~~fire protection~~) taxing district, when authorized so to
2 do by the voters of (~~a fire protection~~) the taxing district in the
3 manner and for the purposes and number of years allowable under Article
4 VII, section 2(a) of the Constitution of this state.

5 (2) Elections for taxes shall be held in the year in which the levy
6 is made, or in the case of propositions authorizing two-year through
7 four-year levies for maintenance and operation support of a (~~fire~~)
8 taxing district, or authorizing two-year through six-year levies to
9 support the construction, modernization, or remodeling of (~~fire~~)
10 taxing district facilities, in the year in which the first annual levy
11 is made. Once additional tax levies have been authorized for
12 maintenance and operation support of a (~~fire protection~~) taxing
13 district for a two-year through four-year period, no further additional
14 tax levies for maintenance and operation support of the district for
15 that period may be authorized.

16 (3) A special election may be called and the time fixed by the
17 (~~fire protection district commissioners~~) legislative or governing
18 body of the taxing district, by giving notice by publication in the
19 manner provided by law for giving notices of general elections, at
20 which special election the proposition authorizing the excess levy
21 shall be submitted in a form as to enable the voters favoring the
22 proposition to vote "yes" and those opposed to vote "no."

23 (4) For the purposes of this section, "taxing district" has the
24 same meaning as provided in Article VII, section 2 of the Constitution
25 of this state, except it does not include school districts.

26 NEW SECTION. Sec. 4. RCW 84.52.052 (Excess levies authorized--
27 When--Procedure) and 2004 c 129 s 22 & 2003 c 83 s 312 are each
28 repealed.

29 NEW SECTION. Sec. 5. This act takes effect January 1, 2006, if
30 the proposed amendment to Article VII of the state Constitution
31 authorizing multiyear excess property tax levies (HJR) is validly
32 submitted to and is approved and ratified by the voters at the next
33 general election. If the proposed amendment is not approved and
34 ratified, this act is void in its entirety.

--- END ---