
SUBSTITUTE HOUSE BILL 2509

State of Washington 59th Legislature 2006 Regular Session

By House Committee on Local Government (originally sponsored by Representatives Takko, Morrell, Simpson and Dickerson)

READ FIRST TIME 01/27/06.

1 AN ACT Relating to local ballot measures authorizing taxes; and
2 amending RCW 29A.36.071, 29A.36.210, and 84.55.050.

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

4 **Sec. 1.** RCW 29A.36.071 and 2004 c 271 s 169 are each amended to
5 read as follows:

6 (1) Except as provided to the contrary in RCW 82.14.036, 82.46.021,
7 or 82.80.090, the ballot title of any referendum filed on an enactment
8 or portion of an enactment of a local government and any other question
9 submitted to the voters of a local government consists of three
10 elements: (a) An identification of the enacting legislative body and
11 a statement of the subject matter; (b) a concise description of the
12 measure; and (c) a question. If the ballot is a request for ad valorem
13 taxing authority, the ballot title must also contain an amount set
14 forth in terms of dollars on the ballot of the proposition to be
15 submitted to the voters, together with an estimate of the dollar rate
16 of tax levy that will be required to produce the dollar amount. The
17 ballot title must conform with the requirements and be displayed
18 substantially as provided under RCW 29A.72.050, except that the concise
19 description must not exceed seventy-five words. If the local

1 governmental unit is a city or a town, the concise statement shall be
2 prepared by the city or town attorney. If the local governmental unit
3 is a county, the concise statement shall be prepared by the prosecuting
4 attorney of the county. If the unit is a unit of local government
5 other than a city, town, or county, the concise statement shall be
6 prepared by the prosecuting attorney of the county within which the
7 majority area of the unit is located.

8 (2) A referendum measure on the enactment of a unit of local
9 government shall be advertised in the manner provided for nominees for
10 elective office.

11 (3) Subsection (1) of this section does not apply if another
12 provision of law specifies the ballot title for a specific type of
13 ballot question or proposition.

14 **Sec. 2.** RCW 29A.36.210 and 2004 c 80 s 2 are each amended to read
15 as follows:

16 (1) The ballot proposition authorizing a taxing district to impose
17 the regular property tax levies authorized in RCW 36.69.145, 67.38.130,
18 84.52.069, or 84.52.135 shall contain in substance the following:

19 "Shall the (insert the name of the taxing district) be
20 authorized to impose a regular property tax (~~levies~~) levy of
21 . . . (insert levy amount) resulting in an estimated rate of
22 (insert the estimated rate) not to exceed
23 (insert the maximum rate) (~~or less~~) per thousand dollars
24 of assessed valuation for collection in (insert the first
25 year in which tax will be collected) and continuing for each of
26 (insert the (~~maximum number of years allowable~~)
27 ~~consecutive years~~) additional number of years allowable) additional
28 consecutive years subject to annual adjustments as allowed by law?

29 Yes
30 No

31 Each voter shall indicate either "Yes" or "No" on his or her ballot
32 in accordance with the procedures established under this title.

33 (2) The ballot proposition authorizing a taxing district to impose
34 a permanent regular tax levy under RCW 84.52.069 shall contain the
35 following:

1 "Shall the (insert the name of the taxing district) be
2 authorized to impose a PERMANENT regular property levy of
3 (insert the amount of the first year's levy) at a rate not to exceed .
4 (insert the maximum rate) or less per thousand dollars of
5 assessed valuation subject to annual adjustments as allowed by law?

6 Yes

7 No

8 **Sec. 3.** RCW 84.55.050 and 2003 1st sp.s. c 24 s 4 are each amended
9 to read as follows:

10 (1) Subject to any otherwise applicable statutory dollar rate
11 limitations, regular property taxes may be levied by or for a taxing
12 district in an amount exceeding the limitations provided for in this
13 chapter if such levy is authorized by a proposition approved by a
14 majority of the voters of the taxing district voting on the proposition
15 at a general election held within the district or at a special election
16 within the taxing district called by the district for the purpose of
17 submitting such proposition to the voters. Any election held pursuant
18 to this section shall be held not more than twelve months prior to the
19 date on which the proposed levy is to be made, except as provided in
20 subsection (3)(b) of this section. The ballot of the proposition shall
21 state ~~((the dollar rate proposed))~~ an amount set forth in terms of
22 dollars, together with an estimate of the dollar rate of tax levy that
23 will be required to produce the dollar amount, and shall clearly state
24 any conditions which are applicable under subsection (3) of this
25 section.

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

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

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

32 (b) Subject to statutory dollar limitations in RCW 84.52.043,
33 authorize annual increases in levies for any county, city, or town for
34 multiple consecutive years, up to six consecutive years, during which
35 period each year's authorized maximum legal levy shall be used as the
36 base upon which an increased levy limit for the succeeding year is
37 computed, but the ballot proposition must state the dollar amount,

1 together with the estimated rate required to produce the dollar amount
2 proposed only for the first year of the consecutive years and must
3 state the limit factor, or a specified index to be used for determining
4 a limit factor, such as the consumer price index, which need not be the
5 same for all years, by which the regular tax levy for the district may
6 be increased in each of the subsequent consecutive years. Elections
7 for this purpose must be held at a primary or general election. The
8 title of each ballot measure must state the specific purposes for which
9 the proposed levy increase shall be used, and funds raised under this
10 levy shall not supplant existing funds used for these purposes;

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

15 (d) Set the levy (~~at a~~) amount so that the estimated rate is less
16 than the maximum rate allowed for the district;

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

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

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

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

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

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