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SECOND SUBSTITUTE SENATE BILL 5333

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State of Washington

59th Legislature

2006 Regular Session

By Senate Committee on Government Operations & Elections (originally sponsored by Senators Regala, Esser, Prentice, Hewitt, Pridemore and McCaslin)

READ FIRST TIME 02/01/06.

1 AN ACT Relating to voter-approved regular property tax levies; and  
2 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))~~ (2) of this section. The ballot title of the  
17 proposition shall state the dollar rate proposed and shall clearly  
18 state ~~((any))~~ the conditions, if any, which are applicable under  
19 subsection ~~((3))~~ (4) of this section.

1       (2) Subject to statutory dollar limitations in RCW 84.52.043, a  
2 proposition placed before the voters under this section may authorize  
3 annual increases in levies for multiple consecutive years, up to six  
4 consecutive years, during which period each year's authorized maximum  
5 legal levy shall be used as the base upon which an increased levy limit  
6 for the succeeding year is computed, but the ballot proposition must  
7 state the dollar rate proposed only for the first year of the  
8 consecutive years and must state the limit factor, or a specified index  
9 to be used for determining a limit factor, such as the consumer price  
10 index, which need not be the same for all years, by which the regular  
11 tax levy for the district may be increased in each of the subsequent  
12 consecutive years. Elections for this purpose must be held at a  
13 primary or general election. The title of each ballot measure must  
14 state the specific purposes for which the proposed levy increase shall  
15 be used.

16       (3) After a levy authorized pursuant to this section is made, the  
17 dollar amount of such levy shall be used for the purpose of computing  
18 the limitations for subsequent levies provided for in this chapter,  
19 except as provided in subsection(~~(s-(3) and (4))~~) (5) of this section.

20       (~~(+3)~~) (4) A proposition placed before the voters under this  
21 section may:

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

23       (b) (~~Subject to statutory dollar limitations in RCW 84.52.043,~~  
24 ~~authorize annual increases in levies for any county, city, or town for~~  
25 ~~multiple consecutive years, up to six consecutive years, during which~~  
26 ~~period each year's authorized maximum legal levy shall be used as the~~  
27 ~~base upon which an increased levy limit for the succeeding year is~~  
28 ~~computed, but the ballot proposition must state the dollar rate~~  
29 ~~proposed only for the first year of the consecutive years and must~~  
30 ~~state the limit factor, or a specified index to be used for determining~~  
31 ~~a limit factor, such as the consumer price index, which need not be the~~  
32 ~~same for all years, by which the regular tax levy for the district may~~  
33 ~~be increased in each of the subsequent consecutive years. Elections~~  
34 ~~for this purpose must be held at a primary or general election. The~~  
35 ~~title of each ballot measure must state the specific purposes for which~~  
36 ~~the proposed levy increase shall be used, and funds raised under this~~  
37 ~~levy shall not supplant existing funds used for these purposes;~~

1       ~~(e))~~ Limit the purpose for which the increased levy is to be made,  
2 but if the limited purpose includes making redemption payments on  
3 bonds, the period for which the increased levies are made shall not  
4 exceed nine years;

5       ~~((d))~~ (c) Set the levy at a rate less than the maximum rate  
6 allowed for the district; or

7       ~~((e) Provide that the maximum allowable dollar amount of the final  
8 annual levy of the period specified in the measure shall be used to  
9 compute the limitations provided for in this chapter on levy increases  
10 occurring after the expiration of the period; or~~

11       ~~(f))~~ (d) Include any combination of the conditions in this  
12 subsection.

13       ~~((4) Except as otherwise provided in an approved ballot measure  
14 under this section,))~~ (5) After the expiration of a limited period  
15 under subsection (4)(a) of this section or the satisfaction of a  
16 limited purpose under subsection (4)(b) of this section, whichever  
17 comes first, subsequent levies shall be computed as if:

18       (a) The limited proposition under subsection ~~((3))~~ (4) of this  
19 section had not been approved; and

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

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