
SENATE BILL 5573

State of Washington

59th Legislature

2005 Regular Session

By Senators Fairley, Swecker, Eide, Regala, Fraser, Hewitt, Kline and Kohl-Welles

Read first time 01/28/2005. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to authorizing local governments to seek voter
2 approval for a fixed multiyear regular property tax dollar rate; and
3 amending RCW 84.55.050.

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

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

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

1 state (~~any~~) the conditions, if any, which are applicable under
2 subsection (3) of this section.

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

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

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

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

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

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

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

34 (f) Set a maximum regular levy dollar rate to be levied every year
35 by any taxing district other than the state, for up to six consecutive
36 years and subject to statutory dollar limitations, for the purpose of
37 maintaining at least approximate levels of municipal services. The

1 ballot title must state the maximum regular levy dollar rate to be used
2 and the final year property taxes will be collected on this rate;

3 (g) Include any combination of the conditions in this subsection.

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

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

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

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