

HB 2492 - S COMM AMD

By Committee on Ways & Means

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** Due to the timing issues associated with
4 the exceptional nature of the Vader school district dissolution and
5 merger into the Castle Rock school district, it is the intent of the
6 legislature to create a prospective remedy that corrects the manifest
7 error that has occurred in property tax collections during calendar
8 year 2008.

9 **Sec. 2.** RCW 84.09.030 and 2007 c 285 s 3 are each amended to read
10 as follows:

11 (1)(a) Except as ((follows)) provided in (b) of this subsection
12 (1), for the purposes of property taxation and the levy of property
13 taxes, the boundaries of counties, cities, and all other taxing
14 districts(~~(, for purposes of property taxation and the levy of property~~
15 ~~taxes,~~)) shall be the established official boundaries of such districts
16 existing on the first day of August of the year in which the property
17 tax levy is made.

18 ~~((The official boundaries of a newly incorporated taxing district~~
19 ~~shall be established at a different date in the year in which the~~
20 ~~incorporation occurred as follows:~~

21 ~~(1) Boundaries for a newly incorporated city shall be established~~
22 ~~on the last day of March of the year in which the initial property tax~~
23 ~~levy is made, and the boundaries of a road district, library district,~~
24 ~~or fire protection district or districts, that include any portion of~~
25 ~~the area that was incorporated within its boundaries shall be altered~~
26 ~~as of this date to exclude this area, if the budget for the newly~~
27 ~~incorporated city is filed pursuant to RCW 84.52.020 and the levy~~
28 ~~request of the newly incorporated city is made pursuant to RCW~~
29 ~~84.52.070. Whenever a proposed city incorporation is on the March~~

1 ~~special election ballot, the county auditor shall submit the legal~~
2 ~~description of the proposed city to the department of revenue on or~~
3 ~~before the first day of March;~~

4 ~~(2)) (b)(i) The boundaries for a newly incorporated port district~~
5 ~~or regional fire protection service authority shall be established on~~
6 ~~the first day of October if the boundaries of the newly incorporated~~
7 ~~port district or regional fire protection service authority are~~
8 ~~coterminous with the boundaries of another taxing district or~~
9 ~~districts, as they existed on the first day of ((March)) August of that~~
10 ~~year((;~~

11 ~~(3) Boundaries of any other newly incorporated taxing district~~
12 ~~shall be established on the first day of June of the year in which the~~
13 ~~property tax levy is made if the taxing district has boundaries~~
14 ~~coterminous with the boundaries of another taxing district, as they~~
15 ~~existed on the first day of March of that year;~~

16 ~~(4) Boundaries for a newly incorporated water sewer district shall~~
17 ~~be established on the fifteenth of June of the year in which the~~
18 ~~proposition under RCW 57.04.050 authorizing a water district excess~~
19 ~~levy is approved.~~

20 ~~The boundaries of a taxing district shall be established on the~~
21 ~~first day of June if territory has been added to, or removed from, the~~
22 ~~taxing district after the first day of March of that year with~~
23 ~~boundaries coterminous with the boundaries of another taxing district~~
24 ~~as they existed on the first day of March of that year. However, the~~
25 ~~boundaries of a road district, library district, or fire protection~~
26 ~~district or districts, that include any portion of the area that was~~
27 ~~annexed to a city or town within its boundaries shall be altered as of~~
28 ~~this date to exclude this area)).~~

29 ~~(ii) Boundaries of a school district shall be established on the~~
30 ~~first day of September if territory has been added to, or removed from,~~
31 ~~the district after the first day of March of that year with boundaries~~
32 ~~coterminous with the boundaries of another taxing district as they~~
33 ~~existed on the first day of March of that year.~~

34 ~~(2) In any case where any instrument setting forth the official~~
35 ~~boundaries of any newly established taxing district, or setting forth~~
36 ~~any change in ((such)) the boundaries, is required by law to be filed~~
37 ~~in the office of the county auditor or other county official, ((said))~~

1 the instrument shall be filed in triplicate. The officer with whom
2 ((such)) the instrument is filed shall transmit two copies of the
3 instrument to the county assessor.

4 (3) No property tax levy shall be made for any taxing district
5 whose boundaries are not established as of the dates provided in this
6 section.

7 NEW SECTION. Sec. 3. A new section is added to chapter 84.09 RCW
8 to read as follows:

9 (1) If a school district was entirely merged with another school
10 district between August 2, 2007, and September 1, 2007, excess school
11 district property tax levies collected in calendar year 2009 must be
12 adjusted to reflect the amounts that should have been collected during
13 calendar year 2008 if that merger had occurred before August 1, 2007.

14 (2) Any adjustments made under subsection (1) of this section must
15 be made based on the separate geographic boundaries of the school
16 districts that were in existence immediately prior to the school
17 districts' merger.

18 NEW SECTION. Sec. 4. Section 3 of this act expires December 31,
19 2009.

20 NEW SECTION. Sec. 5. This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and takes effect
23 immediately."

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24 On page 1, line 2 of the title, after "levies;" strike the
25 remainder of the title and insert "amending RCW 84.09.030; adding a new
26 section to chapter 84.09 RCW; creating a new section; providing an
27 expiration date; and declaring an emergency."

EFFECT: Eliminates the retroactive application back to August 1, 2007, but includes provisions specifying adjusting the tax rates and amount collected in calendar year 2009 based on the amounts that would have been collected in calendar year 2008 if the merger had occurred before the dates specified in current law. The technical aspects deal with preventing a conflicting double amendment between HB 2492 and ESB 6663. ESB 6663 deletes a subsection of RCW 84.09.030 that is amended by HB 2492. This committee amendment provides the same changes to HB 2492 as ESB 6663 makes to the statute, but also makes the date change in the underlying house bill. If both HB 2492 and ESB 6663 are enacted, this amendment will allow them to be harmonized.

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