
HOUSE BILL 2492

State of Washington 60th Legislature 2008 Regular Session

By Representatives Takko, Blake, McIntire, Haigh, and Orcutt

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1 AN ACT Relating to the date for establishing school district
2 boundaries for excess property tax levies; amending RCW 84.09.030;
3 creating a new section; and declaring an emergency.

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

5 **Sec. 1.** RCW 84.09.030 and 2007 c 285 s 3 are each amended to read
6 as follows:

7 Except as follows, the boundaries of counties, cities, and all
8 other taxing districts, for purposes of property taxation and the levy
9 of property taxes, shall be the established official boundaries of such
10 districts existing on the first day of August of the year in which the
11 property tax levy is made.

12 The official boundaries of a newly incorporated taxing district
13 shall be established at a different date in the year in which the
14 incorporation occurred as follows:

15 (1) Boundaries for a newly incorporated city shall be established
16 on the last day of March of the year in which the initial property tax
17 levy is made, and the boundaries of a road district, library district,
18 or fire protection district or districts, that include any portion of
19 the area that was incorporated within its boundaries shall be altered

1 as of this date to exclude this area, if the budget for the newly
2 incorporated city is filed pursuant to RCW 84.52.020 and the levy
3 request of the newly incorporated city is made pursuant to RCW
4 84.52.070. Whenever a proposed city incorporation is on the March
5 special election ballot, the county auditor shall submit the legal
6 description of the proposed city to the department of revenue on or
7 before the first day of March;

8 (2) Boundaries for a newly incorporated port district or regional
9 fire protection service authority shall be established on the first day
10 of October if the boundaries of the newly incorporated port district or
11 regional fire protection service authority are coterminous with the
12 boundaries of another taxing district or districts, as they existed on
13 the first day of March of that year;

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

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

23 The boundaries of a taxing district shall be established on the
24 first day of June, or September in the case of a school district, if
25 territory has been added to, or removed from, the taxing district after
26 the first day of March of that year with boundaries coterminous with
27 the boundaries of another taxing district as they existed on the first
28 day of March of that year. However, the boundaries of a road district,
29 library district, or fire protection district or districts, that
30 include any portion of the area that was annexed to a city or town
31 within its boundaries shall be altered as of this date to exclude this
32 area. In any case where any instrument setting forth the official
33 boundaries of any newly established taxing district, or setting forth
34 any change in such boundaries, is required by law to be filed in the
35 office of the county auditor or other county official, said instrument
36 shall be filed in triplicate. The officer with whom such instrument is
37 filed shall transmit two copies to the county assessor.

1 No property tax levy shall be made for any taxing district whose
2 boundaries are not established as of the dates provided in this
3 section.

4 NEW SECTION. **Sec. 2.** This act applies retroactively to transfers
5 of school territory occurring on or after August 1, 2007, as well as
6 prospectively.

7 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
8 preservation of the public peace, health, or safety, or support of the
9 state government and its existing public institutions, and takes effect
10 immediately.

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