
HOUSE BILL 2554

State of Washington

60th Legislature

2008 Regular Session

By Representatives Dickerson and McIntire

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1 AN ACT Relating to levy lid lift ballot propositions; and amending
2 RCW 84.55.050.

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

4 **Sec. 1.** RCW 84.55.050 and 2007 c 380 s 2 are each amended to read
5 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 (2) of this section. The ballot of the proposition shall
17 state the dollar rate proposed and shall clearly state the conditions,
18 if any, which are applicable under subsection (4) of this section.

1 (2) Subject to statutory dollar limitations, a proposition placed
2 before the voters under this section may authorize annual increases in
3 levies for multiple consecutive years, up to six consecutive years,
4 during which period each year's authorized maximum legal levy shall be
5 used as the base upon which an increased levy limit for the succeeding
6 year is computed, but the ballot proposition must state the dollar rate
7 proposed only for the first year of the consecutive years and must
8 state the limit factor, or a specified index to be used for determining
9 a limit factor, such as the consumer price index, which need not be the
10 same for all years, by which the regular tax levy for the district may
11 be increased in each of the subsequent consecutive years. Elections
12 for this purpose must be held at a primary or general election. The
13 title of each ballot measure must state the specific purposes for which
14 the proposed annual increases during the specified period of up to six
15 consecutive years shall be used, and funds raised under the levy shall
16 not supplant existing funds used for these purposes. For purposes of
17 this subsection, existing funds means the actual operating expenditures
18 for the calendar year in which the ballot measure is approved by
19 voters. Actual operating expenditures excludes lost federal funds,
20 lost or expired state grants or loans, extraordinary events not likely
21 to reoccur, changes in contract provisions beyond the control of the
22 taxing district receiving the services, and major nonrecurring capital
23 expenditures.

24 (3) After a levy authorized pursuant to this section is made, the
25 dollar amount of such levy shall be used for the purpose of computing
26 the limitations for subsequent levies provided for in this chapter(~~(7~~
27 ~~except as provided in subsection (5) of this section)) if the ballot
28 proposition expressly states that the levy made under this section will
29 be used for this purpose.~~

30 (4) If expressly stated, a proposition placed before the voters
31 under subsection (1) or (2) of this section may:

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

33 (b) Limit the purpose for which the increased levy is to be made,
34 but if the limited purpose includes making redemption payments on
35 bonds, the period for which the increased levies are made shall not
36 exceed nine years;

37 (c) Set the levy at a rate less than the maximum rate allowed for
38 the district; or

1 (d) Include any combination of the conditions in this subsection.

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

8 (a) The ~~((limited))~~ proposition under ~~((subsection (4) of))~~ this
9 section 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 year or
12 years levies were made under the ~~((limited))~~ proposition.

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