
HOUSE BILL 2255

State of Washington 64th Legislature 2015 1st Special Session

By Representatives Halpern, Hunter, and Ryu

Read first time 05/05/15. Referred to Committee on Finance.

1 AN ACT Relating to modifying the one percent property tax revenue
2 limit; amending RCW 84.55.005; creating a new section; and repealing
3 RCW 84.55.0101.

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

5 **Sec. 1.** RCW 84.55.005 and 2014 c 97 s 316 are each amended to
6 read as follows:

7 The definitions in this section apply throughout this chapter
8 unless the context clearly requires otherwise.

9 (1) "Inflation" means the ~~((percentage change in the implicit~~
10 ~~price deflator for personal consumption expenditures for the United~~
11 ~~States as published for the most recent twelve-month period by the~~
12 ~~bureau of economic analysis of the federal department of commerce by~~
13 ~~September 25th of the year before the taxes are payable;)) average~~
14 ~~annual percentage change in the consumer price index for all urban~~
15 ~~consumers (CPI-U) for all items as provided for the most recent~~
16 ~~twelve-month period by the bureau of labor statistics of the United~~
17 ~~States department of labor by September 25th of the year before the~~
18 ~~taxes are payable.~~

19 (2) "Limit factor" means(+

1 ~~(a) For taxing districts with a population of less than ten~~
2 ~~thousand in the calendar year prior to the assessment year, one~~
3 ~~hundred one percent;~~

4 ~~(b) For taxing districts for which a limit factor is authorized~~
5 ~~under RCW 84.55.0101, the lesser of the limit factor authorized under~~
6 ~~that section or one hundred one percent;~~

7 ~~(c) For all other districts, the lesser of one hundred one~~
8 ~~percent or one hundred percent plus inflation; and~~

9 ~~(3))~~ the greater of one hundred one percent and population
10 change or one hundred percent plus inflation and population change,
11 but not to exceed five percent.

12 (3) "Population change" means the percent change in population of
13 a taxing district between the two most recent years provided in the
14 official population estimates published by the office of financial
15 management in April of the year before the taxes are payable. The
16 population of a county taxing district means the population within
17 the county's incorporated and unincorporated areas.

18 (4) "Regular property taxes" has the meaning given it in RCW
19 84.04.140.

20 NEW SECTION. Sec. 2. RCW 84.55.0101 (Limit factor—Authorization
21 for taxing district to use one hundred one percent or less—Ordinance
22 or resolution) and 2007 sp.s. c 1 s 2 & 1997 c 3 s 204 are each
23 repealed.

24 NEW SECTION. Sec. 3. This act applies to taxes levied for
25 collection in 2016 and thereafter.

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