

SHB 1932 - H AMD 811

By Representative Orcutt

NOT ADOPTED 02/08/2024

1 On page 11, after line 5, insert the following:

2 "Sec. 10. RCW 84.55.050 and 2021 c 296 s 14 are each amended to
3 read as follows:

4 (1) Subject to any otherwise applicable statutory dollar rate
5 limitations, regular property taxes may be levied by or for a taxing
6 district in an amount exceeding the limitations provided for in this
7 chapter if such levy is authorized by a proposition approved by a
8 majority of the voters of the taxing district voting on the
9 proposition at a general election held within the district or at a
10 special election within the taxing district called by the district
11 for the purpose of submitting such proposition to the voters. Any
12 election held pursuant to this section shall be held not more than 12
13 months prior to the date on which the proposed levy is to be made,
14 except as provided in subsection (2) of this section. If the taxing
15 district holds its regular elections in even-numbered years under RCW
16 29A.04.330(6), the election may be held only at a general election in
17 an even-numbered year. The ballot of the proposition shall state the
18 dollar rate proposed and shall clearly state the conditions, if any,
19 which are applicable under subsection (4) of this section.

20 (2)(a) Subject to statutory dollar limitations, a proposition
21 placed before the voters under this section may authorize annual
22 increases in levies for multiple consecutive years, up to six
23 consecutive years, during which period each year's authorized maximum
24 legal levy shall be used as the base upon which an increased levy
25 limit for the succeeding year is computed, but the ballot proposition
26 must state the dollar rate proposed only for the first year of the
27 consecutive years and must state the limit factor, or a specified
28 index to be used for determining a limit factor, such as the consumer
29 price index, which need not be the same for all years, by which the
30 regular tax levy for the district may be increased in each of the
31 subsequent consecutive years. Elections for this purpose must be held
32 at a primary or general election. The title of each ballot measure

1 must state the limited purposes for which the proposed annual
2 increases during the specified period of up to six consecutive years
3 shall be used.

4 (b)(i) Except as otherwise provided in this subsection (2)(b),
5 funds raised by a levy under this subsection may not supplant
6 existing funds used for the limited purpose specified in the ballot
7 title. For purposes of this subsection, existing funds means the
8 actual operating expenditures for the calendar year in which the
9 ballot measure is approved by voters. Actual operating expenditures
10 excludes lost federal funds, lost or expired state grants or loans,
11 extraordinary events not likely to reoccur, changes in contract
12 provisions beyond the control of the taxing district receiving the
13 services, and major nonrecurring capital expenditures.

14 (ii) The supplanting limitations in (b)(i) of this subsection do
15 not apply to levies approved by the voters in calendar years 2009,
16 2010, 2011, 2015, 2016, 2017, 2018, 2019, 2020, 2021, and 2022, in
17 any county with a population of 1,500,000 or more. This subsection
18 (2)(b)(ii) only applies to levies approved by the voters after July
19 26, 2009.

20 (iii) The supplanting limitations in (b)(i) of this subsection do
21 not apply to levies approved by the voters in calendar year 2009 and
22 thereafter in any county with a population less than 1,500,000. This
23 subsection (2)(b)(iii) only applies to levies approved by the voters
24 after July 26, 2009.

25 (3) After a levy authorized pursuant to this section is made, the
26 dollar amount of such levy may not be used for the purpose of
27 computing the limitations for subsequent levies provided for in this
28 chapter, unless the ballot proposition expressly states that the levy
29 made under this section will 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) Use the dollar amount of a levy under subsection (1) of this
33 section, or the dollar amount of the final levy under subsection (2)
34 of this section, for the purpose of computing the limitations for
35 subsequent levies provided for in this chapter;

36 (b) Limit the period for which the increased levy is to be made
37 under (a) of this subsection;

38 (c) Limit the purpose for which the increased levy is to be made
39 under (a) of this subsection, but if the limited purpose includes
40 making redemption payments on bonds;

1 (i) For the county in which the state capitol is located, the
2 period for which the increased levies are made may not exceed 25
3 years; and

4 (ii) For districts other than a district under (c)(i) of this
5 subsection, the period for which the increased levies are made may
6 not exceed nine years;

7 (d) Set the levy or levies at a rate less than the maximum rate
8 allowed for the district;

9 (e) Provide that the exemption authorized by RCW 84.36.381 will
10 apply to the levy of any additional regular property taxes authorized
11 by voters; or

12 (f) Include any combination of the conditions in this subsection.

13 (5) Except as otherwise expressly stated in an approved ballot
14 measure under this section, subsequent levies shall be computed as
15 if:

16 (a) The proposition under this section had not been approved; and

17 (b) The taxing district had made levies at the maximum rates
18 which would otherwise have been allowed under this chapter during the
19 years levies were made under the proposition.

20 **Sec. 11.** RCW 84.52.052 and 2004 c 129 s 22 are each amended to
21 read as follows:

22 The limitations imposed by RCW 84.52.050 through 84.52.056, and
23 RCW 84.52.043 shall not prevent the levy of additional taxes by any
24 taxing district, except school districts and fire protection
25 districts, in which a larger levy is necessary in order to prevent
26 the impairment of the obligation of contracts. As used in this
27 section, the term "taxing district" means any county, metropolitan
28 park district, park and recreation service area, park and recreation
29 district, water-sewer district, solid waste disposal district, public
30 facilities district, flood control zone district, county rail
31 district, service district, public hospital district, road district,
32 rural county library district, island library district, rural
33 partial-county library district, intercounty rural library district,
34 cemetery district, city, town, transportation benefit district,
35 emergency medical service district with a population density of less
36 than one thousand per square mile, cultural arts, stadium, and
37 convention district, ferry district, city transportation authority,
38 or regional fire protection service authority.

1 Any such taxing district may levy taxes at a rate in excess of
2 the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043,
3 or 84.55.010 through 84.55.050, when authorized so to do by the
4 voters of such taxing district in the manner set forth in Article
5 VII, section 2(a) of the Constitution of this state at a special or
6 general election to be held in the year in which the levy is made.

7 A special election may be called and the time therefor fixed by
8 the county legislative authority, or council, board of commissioners,
9 or other governing body of any such taxing district, by giving notice
10 thereof by publication in the manner provided by law for giving
11 notices of general elections, at which special election the
12 proposition authorizing such excess levy shall be submitted in such
13 form as to enable the voters favoring the proposition to vote "yes"
14 and those opposed thereto to vote "no." If the taxing district holds
15 its regular elections in even-numbered years under RCW 29A.04.330(6),
16 the election may be held only at a general election in an even-
17 numbered year.

18 **Sec. 12.** RCW 84.52.053 and 2018 c 266 s 306 are each amended to
19 read as follows:

20 (1) The limitations imposed by RCW 84.52.050 through 84.52.056,
21 and 84.52.043 shall not prevent the levy of taxes by school
22 districts, when authorized so to do by the voters of such school
23 district in the manner and for the purposes and number of years
24 allowable under Article VII, section 2(a) and Article IX, section 1
25 of the Constitution of this state. Elections for such taxes shall be
26 held in the year in which the levy is made or, in the case of
27 propositions authorizing two-year through four-year levies for
28 enrichment funding for a school district, authorizing two-year levies
29 for transportation vehicle funds established in RCW 28A.160.130 or
30 authorizing two-year through six-year levies to support the
31 construction, modernization, or remodeling of school facilities,
32 which includes the purposes of RCW 28A.320.330(2) (f) and (g), in the
33 year in which the first annual levy is made.

34 (2)(a) Once additional tax levies have been authorized for
35 enrichment funding for a school district for a two-year through four-
36 year period as provided under subsection (1) of this section, no
37 further additional tax levies for enrichment funding for the district
38 for that period may be authorized, except for additional levies to

1 provide for subsequently enacted increases affecting the district's
2 maximum levy.

3 (b) Notwithstanding (a) of this subsection, any school district
4 that is required to annex or receive territory pursuant to a
5 dissolution of a financially insolvent school district pursuant to
6 RCW 28A.315.225 may call either a replacement or supplemental levy
7 election within the school district, including the territory annexed
8 or transferred, as follows:

9 (i) An election for a proposition authorizing two-year through
10 four-year levies for enrichment funding for a school district may be
11 called and held before the effective date of dissolution to replace
12 existing enrichment levies and to provide for increases due to the
13 dissolution.

14 (ii) An election for a proposition authorizing additional tax
15 levies may be called and held before the effective date of
16 dissolution to provide for increases due to the dissolution.

17 (iii) In the event a replacement levy election under (b)(i) of
18 this subsection is held but does not pass, the affected school
19 district may subsequently hold a supplemental levy election pursuant
20 to (b)(ii) of this subsection if the supplemental levy election is
21 held before the effective date of dissolution. In the event a
22 supplemental levy election is held under (b)(ii) of this subsection
23 but does not pass, the affected school district may subsequently hold
24 a replacement levy election pursuant to (b)(i) of this subsection if
25 the replacement levy election is held before the effective date of
26 dissolution. Failure of a replacement levy or supplemental levy
27 election does not affect any previously approved and existing
28 enrichment levy within the affected school district or districts.

29 (c) For the purpose of applying the limitation of this subsection
30 (2), a two-year through six-year levy to support the construction,
31 modernization, or remodeling of school facilities shall not be deemed
32 to be a tax levy for enrichment funding for a school district.

33 (3) A special election may be called and the time therefor fixed
34 by the board of school directors, by giving notice thereof by
35 publication in the manner provided by law for giving notices of
36 general elections, at which special election the proposition
37 authorizing such excess levy shall be submitted in such form as to
38 enable the voters favoring the proposition to vote "yes" and those
39 opposed thereto to vote "no." If the school district holds its
40 regular elections in even-numbered years under RCW 29A.04.330(6), the

1 election may be held only at a general election in an even-numbered
2 year.

3 (4) (a) Beginning September 1, 2018, school districts may use
4 enrichment levies solely to enrich the state's statutory program of
5 basic education as authorized under RCW 28A.150.276.

6 (b) Beginning with propositions for enrichment levies for
7 collection in calendar year 2020 and thereafter, a district must
8 receive approval of an enrichment levy expenditure plan from the
9 superintendent of public instruction under RCW 28A.505.240 before
10 submission of the proposition to the voters.

11 **Sec. 13.** RCW 84.52.069 and 2018 c 136 s 1 are each amended to
12 read as follows:

13 (1) As used in this section, "taxing district" means a county,
14 emergency medical service district, city or town, public hospital
15 district, urban emergency medical service district, regional fire
16 protection service authority, or fire protection district.

17 (2) ~~(a)~~ Except as provided in subsection (10) of this section, a
18 taxing district may impose additional regular property tax levies in
19 an amount equal to fifty cents or less per thousand dollars of the
20 assessed value of property in the taxing district. The tax is imposed
21 ~~((a))~~ (i) each year for six consecutive years, ~~((b))~~ (ii) each
22 year for ten consecutive years, or ~~((c))~~ (iii) permanently. Except
23 as otherwise provided in this subsection, a permanent tax levy under
24 this section, or the initial imposition of a six-year or ten-year
25 levy under this section, must be specifically authorized by a
26 majority of at least three-fifths of the registered voters thereof
27 approving a proposition authorizing the levies submitted at a general
28 or special election, at which election the number of persons voting
29 "yes" on the proposition must constitute three-fifths of a number
30 equal to forty percent of the total number of voters voting in such
31 taxing district at the last preceding general election when the
32 number of registered voters voting on the proposition does not exceed
33 forty percent of the total number of voters voting in such taxing
34 district in the last preceding general election; or by a majority of
35 at least three-fifths of the registered voters thereof voting on the
36 proposition when the number of registered voters voting on the
37 proposition exceeds forty percent of the total number of voters
38 voting in such taxing district in the last preceding general
39 election. The subsequent approval of a six-year or ten-year tax levy

1 under this section must be specifically authorized by a majority of
2 the registered voters thereof approving a proposition authorizing the
3 levies submitted at a general or special election. If the entire
4 region comprising a newly formed regional fire protection service
5 authority was subject to the levy authorized under this section
6 immediately prior to the creation of the authority under chapter
7 52.26 RCW, the initial imposition of a six-year or ten-year tax levy
8 under this section may be approved by a majority of the registered
9 voters thereof approving the creation of the authority and the
10 related service plan. Ballot propositions must conform with RCW
11 29A.36.210. A taxing district may not submit to the voters at the
12 same election multiple propositions to impose a levy under this
13 section.

14 (b) If a taxing district holds its regular elections in even-
15 numbered years under RCW 29A.04.330(6), an election under this
16 section may be held only at a general election in an even-numbered
17 year.

18 (3) A taxing district imposing a permanent levy under this
19 section must provide for separate accounting of expenditures of the
20 revenues generated by the levy. The taxing district must maintain a
21 statement of the accounting which must be updated at least every two
22 years and must be available to the public upon request at no charge.

23 (4)(a) A taxing district imposing a permanent levy under this
24 section must provide for a referendum procedure to apply to the
25 ordinance or resolution imposing the tax. This referendum procedure
26 must specify that a referendum petition may be filed at any time with
27 a filing officer, as identified in the ordinance or resolution.
28 Within ten days, the filing officer must confer with the petitioner
29 concerning form and style of the petition, issue the petition an
30 identification number, and secure an accurate, concise, and positive
31 ballot title from the designated local official. The petitioner has
32 thirty days in which to secure the signatures of not less than
33 fifteen percent of the registered voters of the taxing district, as
34 of the last general election, upon petition forms which contain the
35 ballot title and the full text of the measure to be referred. The
36 filing officer must verify the sufficiency of the signatures on the
37 petition and, if sufficient valid signatures are properly submitted,
38 must certify the referendum measure to the next election within the
39 taxing district if one is to be held within one hundred eighty days
40 from the date of filing of the referendum petition, or at a special

1 election to be called for that purpose in accordance with RCW
2 29A.04.330. However, if the taxing district holds its regular
3 elections in even-numbered years under RCW 29A.04.330(6), an election
4 under this section may be held only at a general election in an even-
5 numbered year.

6 (b) The referendum procedure provided in this subsection (4) is
7 exclusive in all instances for any taxing district imposing the tax
8 under this section and supersedes the procedures provided under all
9 other statutory or charter provisions for initiative or referendum
10 which might otherwise apply.

11 (5) Any tax imposed under this section may be used only for the
12 provision of emergency medical care or emergency medical services,
13 including related personnel costs, training for such personnel, and
14 related equipment, supplies, vehicles and structures needed for the
15 provision of emergency medical care or emergency medical services.

16 (6) If a county levies a tax under this section, no taxing
17 district within the county may levy a tax under this section. If a
18 regional fire protection service authority imposes a tax under this
19 section, no other taxing district that is a participating fire
20 protection jurisdiction in the regional fire protection service
21 authority may levy a tax under this section. No other taxing district
22 may levy a tax under this section if another taxing district has
23 levied a tax under this section within its boundaries: PROVIDED, That
24 if a county levies less than fifty cents per thousand dollars of the
25 assessed value of property, then any other taxing district may levy a
26 tax under this section equal to the difference between the rate of
27 the levy by the county and fifty cents: PROVIDED FURTHER, That if a
28 taxing district within a county levies this tax, and the voters of
29 the county subsequently approve a levying of this tax, then the
30 amount of the taxing district levy within the county must be reduced,
31 when the combined levies exceed fifty cents. Whenever a tax is levied
32 countywide, the service must, insofar as is feasible, be provided
33 throughout the county: PROVIDED FURTHER, That no countywide levy
34 proposal may be placed on the ballot without the approval of the
35 legislative authority of a majority of at least seventy-five percent
36 of all cities exceeding a population of fifty thousand within the
37 county: AND PROVIDED FURTHER, That this section and RCW 36.32.480 may
38 not prohibit any city or town from levying an annual excess levy to
39 fund emergency medical services: AND PROVIDED, FURTHER, That if a
40 county proposes to impose tax levies under this section, no other

1 ballot proposition authorizing tax levies under this section by
2 another taxing district in the county may be placed before the voters
3 at the same election at which the county ballot proposition is
4 placed: AND PROVIDED FURTHER, That any taxing district emergency
5 medical service levy that is limited in duration and that is
6 authorized subsequent to a county emergency medical service levy that
7 is limited in duration, expires concurrently with the county
8 emergency medical service levy. A fire protection district that has
9 annexed an area described in subsection (10) of this section may levy
10 the maximum amount of tax that would otherwise be allowed,
11 notwithstanding any limitations in this subsection (6).

12 (7) The limitations in RCW 84.52.043 do not apply to the tax levy
13 authorized in this section.

14 (8) If a ballot proposition approved under subsection (2) of this
15 section did not impose the maximum allowable levy amount authorized
16 for the taxing district under this section, any future increase up to
17 the maximum allowable levy amount must be specifically authorized by
18 the voters in accordance with subsection (2) of this section at a
19 general or special election.

20 (9) The limitation in RCW 84.55.010 does not apply to the first
21 levy imposed pursuant to this section following the approval of such
22 levy by the voters pursuant to subsection (2) of this section.

23 (10) For purposes of imposing the tax authorized under this
24 section, the boundary of a county with a population greater than one
25 million five hundred thousand does not include all of the area of the
26 county that is located within a city that has a boundary in two
27 counties, if the locally assessed value of all the property in the
28 area of the city within the county having a population greater than
29 one million five hundred thousand is less than two hundred fifty
30 million dollars.

31 (11) For purposes of this section, the following definitions
32 apply:

33 (a) "Fire protection jurisdiction" means a fire protection
34 district, city, town, Indian tribe, or port district; and

35 (b) "Participating fire protection jurisdiction" means a fire
36 protection district, city, town, Indian tribe, or port district that
37 is represented on the governing board of a regional fire protection
38 service authority.

1 **Sec. 14.** RCW 84.52.130 and 2002 c 180 s 2 are each amended to
2 read as follows:

3 The limitations imposed by RCW 84.52.050 through 84.52.056, and
4 84.52.043 shall not prevent the levy of taxes by a fire protection
5 district, when authorized so to do by the voters of a fire protection
6 district in the manner and for the purposes and number of years
7 allowable under Article VII, section 2(a) of the Constitution of this
8 state. Elections for taxes shall be held in the year in which the
9 levy is made, or in the case of propositions authorizing two-year
10 through four-year levies for maintenance and operation support of a
11 fire district, or authorizing two-year through six-year levies to
12 support the construction, modernization, or remodeling of fire
13 district facilities, in the year in which the first annual levy is
14 made. Once additional tax levies have been authorized for maintenance
15 and operation support of a fire protection district for a two-year
16 through four-year period, no further additional tax levies for
17 maintenance and operation support of the district for that period may
18 be authorized.

19 A special election may be called and the time fixed by the fire
20 protection district commissioners, by giving notice by publication in
21 the manner provided by law for giving notices of general elections,
22 at which special election the proposition authorizing the excess levy
23 shall be submitted in a form as to enable the voters favoring the
24 proposition to vote "yes" and those opposed to vote "no."

25 If the fire protection district holds its regular elections in
26 even-numbered years under RCW 29A.04.330(6), the election may be held
27 only at a general election in an even-numbered year.

28 **Sec. 15.** RCW 84.52.135 and 2004 c 80 s 1 are each amended to
29 read as follows:

30 (1) A county with a population of ninety thousand or less may
31 impose additional regular property tax levies in an amount equal to
32 fifty cents or less per thousand dollars of the assessed value of
33 property in the county in accordance with the terms of this section.

34 (2) The tax proposition may be submitted at a general or special
35 election. If the county holds its regular elections in even-numbered
36 years under RCW 29A.04.330(6), the election may be held only at a
37 general election in an even-numbered year.

1 (3) The tax may be imposed each year for six consecutive years
2 when specifically authorized by the registered voters voting on the
3 proposition, subject to the following:

4 (a) If the number of registered voters voting on the proposition
5 does not exceed forty percent of the total number of voters voting in
6 the taxing district at the last general election, the number of
7 persons voting "yes" on the proposition shall constitute at least
8 three-fifths of a number equal to forty percent of the total number
9 of voters voting in the taxing district at the last general election.

10 (b) If the number of registered voters voting on the proposition
11 exceeds forty percent of the total number of voters voting in the
12 taxing district at the last preceding general election, the number of
13 persons voting "yes" on the proposition shall be at least three-
14 fifths of the registered voters voting on the proposition.

15 (4) Ballot propositions shall conform with RCW 29A.36.210.

16 (5) Any tax imposed under this section shall be used exclusively
17 for criminal justice purposes.

18 (6) The limitations in RCW 84.52.043 do not apply to the tax
19 authorized in this section.

20 (7) The limitation in RCW 84.55.010 does not apply to the first
21 tax levy imposed pursuant to this section following the approval of
22 the levy by the voters pursuant to subsection (3) of this section."

23 Correct the title.

EFFECT: Provides that ballot measures under Title 84 may be held only at November general elections in even-numbered years for jurisdictions that have chosen to switch their officer or board member elections to even-numbered years. This includes: excess levies, school district levies, emergency medical care and service levies, fire protection district excess levies, and county levies for criminal justice purposes.

--- END ---