

**RCW 28A.150.413 Finding—Local levy authority—Local effort assistance—Value—Restriction.** (1) The legislature finds that while the state has the responsibility to provide for a general and uniform system of public schools, there is also a need for some diversity in the public school system. A successful system of public education must permit some variation among school districts outside the basic education provided for by the state to respond to and reflect the unique desires of local communities. The opportunity for local communities to invest in enriched education programs promotes support for local public schools. Further, the ability of local school districts to experiment with enriched programs can inform the legislature's long-term evolution of the definition of basic education. Therefore, local levy authority remains an important component of the overall finance system in support of the public schools even though it is outside the state's obligation for basic education and, after September 1, 2019, is restricted to enrichment purposes under RCW 28A.150.276.

(2) However, the value of permitting local levies must be balanced with the value of equity and fairness to students and to taxpayers, neither of whom should be unduly disadvantaged due to differences in the tax bases used to support local levies. Equity and fairness require both an equitable basis for supplemental funding outside basic education and a mechanism for property tax-poor school districts to fairly access supplemental funding. As such, local effort assistance, while also outside the state's obligation for basic education, is another important component of school finance. [2017 3rd sp.s. c 13 § 208; 2009 c 548 § 301. Formerly RCW 28A.500.050.]

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Intent—2009 c 548:** See RCW 28A.150.1981.

**Finding—2009 c 548:** See note following RCW 28A.410.270.

**Intent—Finding—2009 c 548:** See note following RCW 28A.305.130.