

**RCW 84.55.005 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Inflation" means the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the federal department of commerce by September 25th of the year before the taxes are payable;

(2) "Limit factor" means:

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

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

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

(3) "Regular property taxes" has the meaning given it in RCW 84.04.140. [2014 c 97 s 316; 2007 sp.s. c 1 s 1. Prior: 1997 c 393 s 20; 1997 c 3 s 201 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 s 49; 1983 1st ex.s. c 62 s 11.]

**Reviser's note:** On November 8, 2007, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Wash. Citizens Action of Wash. v. State*, 162 Wn.2d 142, 171 P.3d 486 (2007).

**Application—Effective date—2007 sp.s. c 1:** See notes following RCW 84.55.0101.

**Intent—1997 c 3 ss 201-207:** See note following RCW 84.55.010.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Short title—Intent—Effective dates—Applicability—1983 1st ex.s. c 62:** See notes following RCW 84.36.477.