
SENATE JOINT RESOLUTION 8218

State of Washington 54th Legislature 1995 1st Special Session

By Senators Swecker and Winsley

Read first time 05/22/95. Referred to Committee on Ways & Means.

1 BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE
2 STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3 THAT, At the next general election to be held in this state there
4 shall be submitted to the qualified voters of the state for their
5 approval and ratification, or rejection, an amendment to Article VII,
6 section 2 of the Constitution of the state of Washington; and an
7 amendment to Article VII of the Constitution of the state of Washington
8 by adding a new section to read as follows:

9 Article VII, section 2. Except as hereinafter provided and
10 notwithstanding any other provision of this Constitution, the aggregate
11 of all tax levies upon real and personal property by the state and all
12 taxing districts now existing or hereafter created, shall not in any
13 year exceed (~~one per centum~~) 1.0 percent of the true and fair value
14 of such property in money for taxes levied for collection in 1997 and
15 before, 0.94 percent of the true and fair value of such property in
16 money for taxes levied for collection in 1998, 0.88 percent of the true
17 and fair value of such property in money for taxes levied for
18 collection in 1999, 0.82 percent of the true and fair value of such
19 property in money for taxes levied for collection in 2000, 0.76 percent
20 of the true and fair value of such property in money for taxes levied
21 for collection in 2001, 0.70 percent of the true and fair value of such

1 property in money for taxes levied for collection in 2002, and 0.64
2 percent of the true and fair value of such property in money for taxes
3 levied for collection in 2003 and thereafter: *Provided, however,* That
4 nothing herein shall prevent levies at the rates now provided by law by
5 or for any port or public utility district. The term "taxing district"
6 for the purposes of this section shall mean any political subdivision,
7 municipal corporation, district, or other governmental agency
8 authorized by law to levy, or have levied for it, ad valorem taxes on
9 property, other than a port or public utility district. Such aggregate
10 limitation or any specific limitation imposed by law in conformity
11 therewith may be exceeded only

12 (a) By any taxing district when specifically authorized so to do by
13 a majority of at least three-fifths of the electors thereof voting on
14 the proposition to levy such additional tax submitted not more than
15 twelve months prior to the date on which the proposed levy is to be
16 made and not oftener than twice in such twelve month period, either at
17 a special election or at the regular election of such taxing district,
18 at which election the number of persons voting "yes" on the
19 proposition shall constitute three-fifths of a number equal to forty
20 per centum of the total votes cast in such taxing district at the last
21 preceding general election when the number of electors voting on the
22 proposition does not exceed forty per centum of the total votes cast in
23 such taxing district in the last preceding general election; or by a
24 majority of at least three-fifths of the electors thereof voting on the
25 proposition to levy when the number of electors voting on the
26 proposition exceeds forty percentum of the total votes cast in such
27 taxing district in the last preceding general election: *Provided,* That
28 notwithstanding any other provision of this Constitution, any
29 proposition pursuant to this subsection to levy additional tax for the
30 support of the common schools may provide such support for a two year
31 period and any proposition to levy an additional tax to support the
32 construction, modernization, or remodelling of school facilities may
33 provide such support for a period not exceeding six years;

34 (b) By any taxing district otherwise authorized by law to issue
35 general obligation bonds for capital purposes, for the sole purpose of
36 making the required payments of principal and interest on general
37 obligation bonds issued solely for capital purposes, other than the
38 replacement of equipment, when authorized so to do by majority of at
39 least three-fifths of the electors thereof voting on the proposition to

1 issue such bonds and to pay the principal and interest thereon by an
2 annual tax levy in excess of the limitation herein provided during the
3 term of such bonds, submitted not oftener than twice in any calendar
4 year, at an election held in the manner provided by law for bond
5 elections in such taxing district, at which election the total number
6 of persons voting on the proposition shall constitute not less than
7 forty per centum of the total number of votes cast in such taxing
8 district at the last preceding general election: *Provided*, That any
9 such taxing district shall have the right by vote of its governing body
10 to refund any general obligation bonds of said district issued for
11 capital purposes only, and to provide for the interest thereon and
12 amortization thereof by annual levies in excess of the tax limitation
13 provided for herein, *And provided further*, That the provisions of this
14 section shall also be subject to the limitations contained in Article
15 VIII, Section 6, of this Constitution;

16 (c) By the state or any taxing district for the purpose of paying
17 the principal or interest on general obligation bonds outstanding on
18 December 6, 1934; or for the purpose of preventing the impairment of
19 the obligation of a contract when ordered so to do by a court of last
20 resort.

21 Article VII, section . . . Notwithstanding the requirement for
22 uniform taxes contained in section 1 of this Article, beginning with
23 taxes due in 1997, the aggregate of all ad valorem property tax levies
24 upon residential real property by the state and all taxing districts
25 shall not increase by more than six percent per year, except upon sale
26 or a change of ownership of the property. In applying this limitation
27 for any year, the taxes due in the previous year shall be the amount of
28 taxes that could have been levied on the property if the assessed value
29 of the property for taxes due in 1997 were equal to its true and fair
30 value.

31 This limit may be exceeded if approved by the voters.

32 This limit shall not apply to the first levy on increases in value
33 resulting from improvements made to property in the previous year.

34 The legislature may place such other restrictions and conditions
35 upon the applicability of the limitation under this section as it shall
36 deem proper.

37 This section does not apply to taxes that have been approved by the
38 voters under section 2 of this Article.

1 BE IT FURTHER RESOLVED, That the foregoing amendment shall be
2 construed as a single amendment within the meaning of Article XXIII,
3 section 1 of the state Constitution.

4 The legislature finds that the changes contained in the foregoing
5 amendment constitute a single integrated plan for limiting property
6 taxation. If the foregoing amendment is held to be separate
7 amendments, this joint resolution shall be void in its entirety and
8 shall be of no further force and effect.

9 BE IT FURTHER RESOLVED, That the secretary of state shall cause
10 notice of the foregoing constitutional amendment to be published at
11 least four times during the four weeks next preceding the election in
12 every legal newspaper in the state.

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