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SENATE JOINT RESOLUTION 8202

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State of Washington                      55th Legislature                      1997 Regular Session

By Senators Benton, Hargrove, Zarelli and Roach

Read first time 01/13/97. 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 the  
4 secretary of state shall submit to the qualified voters of the state  
5 for their approval and ratification, or rejection, an amendment to  
6 Article VII, section 1 of the Constitution of the state of Washington  
7 to read as follows:

8            Article VII, section 1. The power of taxation shall never be  
9 suspended, surrendered or contracted away. All taxes shall be uniform  
10 upon the same class of property within the territorial limits of the  
11 authority levying the tax and shall be levied and collected for public  
12 purposes only. The word "property" as used herein shall mean and  
13 include everything, whether tangible or intangible, subject to  
14 ownership. All real estate shall constitute one class: *Provided*, That  
15 the legislature may tax mines and mineral resources and lands devoted  
16 to reforestation by either a yield tax or an ad valorem tax at such  
17 rate as it may fix, or by both: *Provided further*, That for taxes  
18 levied for collection in 1998, the assessed value of real estate shall  
19 not exceed the assessed value for taxes levied for collection in 1994,  
20 unless there has been a change in ownership of the property since  
21 January 1, 1993: *Provided further*, That for taxes due in 1999 and

1 thereafter, the assessed value of real estate shall not be increased  
2 unless there has been a change of ownership since the previous  
3 valuation of the property. Such property as the legislature may by  
4 general laws provide shall be exempt from taxation. Property of the  
5 United States and of the state, counties, school districts and other  
6 municipal corporations, and credits secured by property actually taxed  
7 in this state, not exceeding in value the value of such property, shall  
8 be exempt from taxation. The legislature shall have power, by  
9 appropriate legislation, to exempt personal property to the amount of  
10 three thousand (\$3,000.00) dollars for each head of a family liable to  
11 assessment and taxation under the provisions of the laws of this state  
12 of which the individual is the actual bona fide owner.

13 BE IT FURTHER RESOLVED, That the secretary of state shall cause  
14 notice of this constitutional amendment to be published at least four  
15 times during the four weeks next preceding the election in every legal  
16 newspaper in the state.

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