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HOUSE BILL 2258

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State of Washington                      64th Legislature      2015 1st Special Session

By Representative Haler

Read first time 05/28/15. Referred to Committee on Finance.

1            AN ACT Relating to requiring a study to evaluate the impact of  
2 the property tax levy limitation on cities, counties, special purpose  
3 districts, and property owners; creating a new section; and providing  
4 an expiration date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6            NEW SECTION.      **Sec. 1.**      (1) The department of revenue must  
7 evaluate the impact of the property tax levy limitation in chapter  
8 84.55 RCW on cities, counties, special purpose districts, and  
9 property owners. The study must include, but is not limited to, the  
10 following:

- 11            (a) The impacts of the property tax levy limitation on:
  - 12            (i) Actual property tax revenues of counties, cities, and other  
13 local jurisdictions and estimated property tax revenues had alternate  
14 revenue limitations under chapter 84.55 RCW been in effect;
  - 15            (ii) The amount of property tax paid by commercial and  
16 residential property owners; and
  - 17            (iii) Any other factors the department of revenue deems  
18 appropriate in terms of evaluating the impact of the property tax  
19 revenue limitation on cities, counties, special purpose districts,  
20 and property owners;
- 21            (b) Changes in the assessed value of property;

1 (c) Property tax revenues derived from modifications to the  
2 revenue limit as allowed under RCW 84.55.050; and

3 (d) Changes in total county tax revenues and county general fund  
4 expenditures, with a specific focus on county public safety  
5 expenditures over time.

6 (2) Nonpartisan legislative staff may assist with the study under  
7 this section.

8 (3) By December 30, 2015, and in compliance with RCW 43.01.036,  
9 the department of revenue must report the study findings to the  
10 appropriate committees of the legislature.

11 (4) This section expires December 30, 2016.

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