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HOUSE BILL 2108

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State of Washington                      52nd Legislature                      1991 Regular Session

By Representatives Ferguson and Locke.

Read first time February 25, 1991. Referred to Committee on Revenue.

1            AN ACT Relating to limited waiver of the one hundred six percent  
2 limitation; amending RCW 84.55.050; and creating a new section.

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

4            **Sec. 1.** RCW 84.55.050 and 1989 c 287 s 1 are each amended to read  
5 as follows:

6            (1) Subject to any otherwise applicable statutory dollar rate  
7 limitations, regular property taxes may be levied by or for a taxing  
8 district in a future year or years in an amount or amounts exceeding  
9 the limitations provided for in this chapter if such levy is authorized  
10 by a proposition approved by a majority of the voters of the taxing  
11 district voting on the proposition at a general election held within  
12 the district or at a special election within the taxing district called  
13 by the district for the purpose of submitting such proposition to the  
14 voters. Any election held pursuant to this section shall be held not  
15 more than twelve months prior to the date on which the proposed levy or

1 proposed initial levy is to be made. The ballot of the proposition  
2 shall state the maximum dollar rate or rates proposed and shall clearly  
3 state any conditions which are applicable under subsection (3) of this  
4 section.

5 (2) After a levy without limitation as to period authorized  
6 pursuant to this section is made, the dollar amount of such levy shall  
7 be used for the purpose of computing the limitations for subsequent  
8 levies provided for in this chapter(~~(, except as provided in subsection~~  
9 ~~(4) of this section)~~).

10 (3) A proposition placed before the voters under this section may:

11 (a) Limit the period for which the increased levy is to be made;

12 (b) Limit the purpose for which the increased levy is to be made,  
13 but if the limited purpose includes making redemption payments on  
14 bonds, the period for which the increased levies are made shall not  
15 exceed nine years;

16 (c) Set the levy at a rate less than the maximum rate allowed for  
17 the district; or

18 (d) Include any combination of the conditions in this subsection.

19 (4) Prior to the expiration of a limited period or satisfaction of  
20 a limited purpose, whichever comes first, limited proposition levies  
21 made under this section shall be made in the amounts and in the years  
22 authorized by the voters, in addition to the levies otherwise allowed  
23 by this chapter. After the expiration of a limited period or the  
24 satisfaction of a limited purpose, whichever comes first, subsequent  
25 levies shall be computed as if:

26 (a) The limited proposition under subsection (3) of this section  
27 had not been approved; and

28 (b) The taxing district had made levies at the maximum rates which  
29 would otherwise have been allowed under this chapter during the years  
30 levies were made under the limited proposition.

1        NEW SECTION.    **Sec. 2.**        This act is curative and shall apply  
2 retroactively to all limited propositions approved after the effective  
3 date of chapter 169, Laws of 1986.    However, the provisions of RCW  
4 84.55.050, as amended in section 1 of this act, shall not adversely  
5 affect the validity of tax levies authorized by a proposition, the  
6 limited purpose of which included making redemption payments on bonds  
7 for more than nine years, if the proposition was passed prior to the  
8 effective date of chapter 287, Laws of 1989.