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**SUBSTITUTE HOUSE JOINT RESOLUTION 4219**

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**State of Washington**

**53rd Legislature**

**1994 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives G. Fisher, Holm, Patterson, Campbell, Pruitt, Dunshee, Sheldon, Peery, Romero, Kremen, Kessler and Anderson)

Read first time 02/02/94.

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 new sections to read as follows:

9       Article VII, section ... Notwithstanding any other provision of  
10 this Constitution, the legislature may, by appropriate legislation,  
11 provide a homestead exemption for property tax on real property  
12 occupied as residences by the owners of the real property. The amount  
13 of the exemption may vary among counties according to the median value  
14 of property for which homestead exemptions have been granted in each  
15 county. The legislature may place restrictions and conditions upon the  
16 granting of homestead exemptions as the legislature deems proper.  
17 Subject to the limit in section 2 of this Article, the legislature may  
18 raise property tax rates to compensate for the loss of taxable value  
19 resulting from homestead exemptions.

1 Section ... Notwithstanding any other provision of this  
2 Constitution, the legislature may, by appropriate legislation, provide  
3 deferrals of property tax on real property occupied as a residence by  
4 the owner of the real property. The deferrals shall apply only during  
5 the time an owner is not gainfully employed and a reasonable time  
6 thereafter. The legislature may place restrictions and conditions upon  
7 the granting of deferrals as the legislature deems proper.

8 Article VII, section 2. Except as hereinafter provided and  
9 notwithstanding any other provision of this Constitution, the aggregate  
10 of all tax levies upon real and personal property by the state and all  
11 taxing districts now existing or hereafter created, shall not in any  
12 year exceed one and one one-hundredth per centum of the true and fair  
13 value of such property in money: *Provided, however,* That nothing  
14 herein shall prevent levies at the rates now provided by law by or for  
15 any port or public utility district. The term "taxing district" for  
16 the purposes of this section shall mean any political subdivision,  
17 municipal corporation, district, or other governmental agency  
18 authorized by law to levy, or have levied for it, ad valorem taxes on  
19 property, other than a port or public utility district. Such aggregate  
20 limitation or any specific limitation imposed by law in conformity  
21 therewith may be exceeded only

22 (a) By any taxing district when specifically authorized so to do by  
23 a majority of at least three-fifths of the electors thereof voting on  
24 the proposition to levy such additional tax submitted not more than  
25 twelve months prior to the date on which the proposed levy is to be  
26 made and not oftener than twice in such twelve month period, either at  
27 a special election or at the regular election of such taxing district,  
28 at which election the number of persons voting "yes" on the  
29 proposition shall constitute three-fifths of a number equal to forty  
30 per centum of the total votes cast in such taxing district at the last  
31 preceding general election when the number of electors voting on the  
32 proposition does not exceed forty per centum of the total votes cast in  
33 such taxing district in the last preceding general election; or by a  
34 majority of at least three-fifths of the electors thereof voting on the  
35 proposition to levy when the number of electors voting on the  
36 proposition exceeds forty per centum of the total votes cast in such  
37 taxing district in the last preceding general election: *Provided,* That  
38 notwithstanding any other provision of this Constitution, any

1 proposition pursuant to this subsection to levy additional tax for the  
2 support of the common schools may provide such support for a two year  
3 period and any proposition to levy an additional tax to support the  
4 construction, modernization, or remodelling of school facilities may  
5 provide such support for a period not exceeding six years;

6 (b) By any taxing district otherwise authorized by law to issue  
7 general obligation bonds for capital purposes, for the sole purpose of  
8 making the required payments of principal and interest on general  
9 obligation bonds issued solely for capital purposes, other than the  
10 replacement of equipment, when authorized so to do by majority of at  
11 least three-fifths of the electors thereof voting on the proposition to  
12 issue such bonds and to pay the principal and interest thereon by an  
13 annual tax levy in excess of the limitation herein provided during the  
14 term of such bonds, submitted not oftener than twice in any calendar  
15 year, at an election held in the manner provided by law for bond  
16 elections in such taxing district, at which election the total number  
17 of persons voting on the proposition shall constitute not less than  
18 forty per centum of the total number of votes cast in such taxing  
19 district at the last preceding general election: *Provided*, That any  
20 such taxing district shall have the right by vote of its governing body  
21 to refund any general obligation bonds of said district issued for  
22 capital purposes only, and to provide for the interest thereon and  
23 amortization thereof by annual levies in excess of the tax limitation  
24 provided for herein, *And provided further*, That the provisions of this  
25 section shall also be subject to the limitations contained in Article  
26 VIII, Section 6, of this Constitution;

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

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

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