
SENATE BILL 6381

State of Washington

54th Legislature

1996 Regular Session

By Senators Schow, Haugen, Smith, Roach and Finkbeiner

Read first time 01/12/96. Referred to Committee on Government Operations.

1 AN ACT Relating to aggregate property tax limitations; and amending
2 RCW 84.52.050 and 84.52.052.

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

4 **Sec. 1.** RCW 84.52.050 and 1973 1st ex.s. c 194 s 1 are each
5 amended to read as follows:

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

1 section 2(a), (b), or (c) of the Constitution of the state of
2 Washington.

3 Nothing herein contained shall prohibit the legislature from
4 allocating or reallocating the authority to levy taxes between the
5 taxing districts of the state and its political subdivisions in a
6 manner which complies with the aggregate tax limitation set forth in
7 this section.

8 **Sec. 2.** RCW 84.52.052 and 1993 c 284 s 4 are each amended to read
9 as follows:

10 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
11 84.52.043 shall not prevent the levy of additional taxes by any taxing
12 district except school districts in which a larger levy is necessary in
13 order to prevent the impairment of the obligation of contracts. As
14 used in this section, the term "taxing district" means any county,
15 metropolitan park district, park and recreation service area, park and
16 recreation district, sewer district, water district, solid waste
17 disposal district, public facilities district, flood control zone
18 district, county rail district, service district, public hospital
19 district, road district, rural county library district, island library
20 district, rural partial-county library district, intercounty rural
21 library district, fire protection district, port district, cemetery
22 district, city, town, transportation benefit district, emergency
23 medical service district with a population density of less than one
24 thousand per square mile, or cultural arts, stadium, and convention
25 district.

26 Any such taxing district may levy taxes at a rate in excess of the
27 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
28 84.55.010 through 84.55.050, when authorized so to do by the voters of
29 such taxing district in the manner set forth in Article VII, section
30 2(a) of the Constitution of this state, as amended by Amendment 64 and
31 as thereafter amended, at a special or general election to be held in
32 the year in which the levy is made.

33 A special election may be called and the time therefor fixed by the
34 county legislative authority, or council, board of commissioners, or
35 other governing body of any such taxing district, by giving notice
36 thereof by publication in the manner provided by law for giving notices
37 of general elections, at which special election the proposition
38 authorizing such excess levy shall be submitted in such form as to

1 enable the voters favoring the proposition to vote "yes" and those
2 opposed thereto to vote "no."

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