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SENATE JOINT RESOLUTION 8212

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State of Washington

55th Legislature

1997 Regular Session

By Senators Spanel, Snyder, Loveland, Wojahn, McAuliffe, Goings and Kohl; by request of Governor Locke

Read first time 03/06/97. 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 and an amendment to Article VII of the Constitution of the state of  
8 Washington by adding a new section to read as follows:

9 Article VII, section 1. The power of taxation shall never be  
10 suspended, surrendered or contracted away. All taxes shall be uniform  
11 upon the same class of property within the territorial limits of the  
12 authority levying the tax and shall be levied and collected for public  
13 purposes only. However, the legislature may provide that increases in  
14 the assessed value of real property be phased in over a period of up to  
15 four years, under conditions and restrictions provided by law. The  
16 word "property" as used herein shall mean and include everything,  
17 whether tangible or intangible, subject to ownership. All real estate  
18 shall constitute one class: *Provided*, That the legislature may tax  
19 mines and mineral resources and lands devoted to reforestation by  
20 either a yield tax or an ad valorem tax at such rate as it may fix, or  
21 by both. Such property as the legislature may by general laws provide

1 shall be exempt from taxation. Property of the United States and of the  
2 state, counties, school districts and other municipal corporations, and  
3 credits secured by property actually taxed in this state, not exceeding  
4 in value the value of such property, shall be exempt from taxation.  
5 The legislature shall have power, by appropriate legislation, to exempt  
6 personal property to the amount of three thousand (\$3,000.00) dollars  
7 for each head of a family liable to assessment and taxation under the  
8 provisions of the laws of this state of which the individual is the  
9 actual bona fide owner.

10 Article VII, section . . . . Notwithstanding any other provision of  
11 this constitution, the legislature may provide a property tax credit  
12 against state ad valorem property tax. The credit shall only be  
13 allowed to owner-occupied single-family residential property that is  
14 not primarily used for commercial purposes. The initial amount of the  
15 credit shall not exceed the property tax imposed by the state on twenty  
16 percent of the state-wide average assessed value of owner-occupied  
17 single-family residential property that is not primarily used for  
18 commercial purposes, and thereafter the amount of the credit may  
19 increase annually at a rate not to exceed the average rate of growth  
20 over a five-year period in assessed value of that owner-occupied  
21 single-family residential property that is not primarily used for  
22 commercial purposes. The credit may not result in increased property  
23 taxes on other taxpayers.

24 The legislature may place such other restrictions and conditions  
25 upon the applicability of the credit under this section as it deems  
26 proper.

27 BE IT FURTHER RESOLVED, That this amendment is a single amendment  
28 within the meaning of Article XXIII, section 1 of the state  
29 Constitution.

30 The legislature finds that the changes contained in this amendment  
31 constitute a single integrated plan for purposes of property taxation.  
32 If this amendment is held to be separate amendments, this joint  
33 resolution is void in its entirety and is of no further force and  
34 effect.

35 BE IT FURTHER RESOLVED, That the secretary of state shall cause  
36 notice of this constitutional amendment to be published at least four

1 times during the four weeks next preceding the election in every legal  
2 newspaper in the state.

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