H-0318.2			

HOUSE BILL 1534

State of Washington 53rd Legislature 1993 Regular Session

By Representatives J. Kohl, Van Luven, Locke, Leonard, Appelwick, Johanson, G. Cole, Anderson, Thibaudeau, Jacobsen, Sommers, Finkbeiner, Wineberry, Heavey, Valle and Quall

Read first time 02/01/93. Referred to Committee on Education.

- AN ACT Relating to school levies; amending RCW 28A.500.010; and
- 2 repealing RCW 84.52.0531.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 28A.500.010 and 1992 c 49 s 2 are each amended to read 5 as follows:
- 6 (1) Commencing with taxes assessed in ((1988)) 1993 to be collected
- 7 in calendar year $((\frac{1989}{}))$ 1994 and thereafter, in addition to a school
- 8 district's other general fund allocations, each eligible district shall
- 9 be provided local effort assistance funds as provided in this section.
- 10 Such funds are not part of the district's basic education allocation.
- 11 ((For the first distribution of local effort assistance funds provided
- 12 under this section in calendar year 1989, state funds may be prorated
- 13 according to the formula in this section.))
- 14 (2)(a) "Prior tax collection year" shall mean the year immediately
- 15 preceding the year in which the local effort assistance shall be
- 16 allocated.
- 17 (b) The "state-wide average ((ten percent)) levy rate" shall mean
- 18 ((ten percent of)) the total levy bases as defined in RCW 84.52.0531(4)
- 19 summed for all school districts, and divided by the total assessed

p. 1 HB 1534

- valuation for excess levy purposes in the prior tax collection year for all districts as adjusted to one hundred percent by the county indicated ratio established in RCW 84.48.075.
 - (c) The "((ten percent)) levy rate" of a district shall mean:
- 5 (i) ((Ten percent of)) The district's levy base as defined in RCW 84.52.0531(4), plus one-half of any amount computed under RCW 84.52.0531(3)(b) in the case of nonhigh school districts; divided by
- 8 (ii) The district's assessed valuation for excess levy purposes for 9 the prior tax collection year as adjusted to one hundred percent by the 10 county indicated ratio.
- (d) "Eligible districts" shall mean those districts with a ((ten percent)) levy rate which exceeds the state-wide average ((ten percent)) levy rate.
- 14 (3) Allocation of state matching funds to eligible districts for 15 local effort assistance shall be determined as follows:
- (a) Funds raised by the district through maintenance and operation levies during that tax collection year shall be matched with state funds using the following ratio of state funds to levy funds: (i) The difference between the district's ((ten percent)) levy rate and the state-wide average ((ten percent)) levy rate; to (ii) the state-wide average ((ten percent)) levy rate.
- (b) ((The maximum amount of state matching funds for which a district may be eligible in any tax collection year shall be ten percent of the district's levy base as defined in RCW 84.52.0531(4), multiplied by the following percentage: (i) The difference between the district's ten percent levy rate and the state-wide average ten percent levy rate; divided by (ii) the district's ten percent levy rate.
- (4)(a) Through tax collection year 1992, fifty-five percent of local effort assistance funds shall be distributed to qualifying districts during the applicable tax collection year on or before June 30 and forty-five percent shall be distributed on or before December 31 of any year.
- 33 (b))) In tax collection year 1993 and thereafter, local effort 34 assistance funds shall be distributed to qualifying districts as 35 follows:
- 36 (i) Thirty percent in April;
- 37 (ii) Twenty-three percent in May;
- 38 (iii) Two percent in June;

4

39 (iv) ((Twenty six)) Seventeen percent in August:

HB 1534 p. 2

- 1 (v) Nine percent in October;
- 2 $((\frac{v}))$ Seventeen percent in November; and
- 3 (((vi))) (vii) Two percent in December.
- 4 <u>NEW SECTION.</u> **Sec. 2.** RCW 84.52.0531 and 1992 c 49 s 1, 1990 c 33
- 5 s 601, 1989 c 141 s 1, 1988 c 252 s 1, 1987 1st ex.s. c 2 s 101, 1987
- 6 c 185 s 40, & 1985 c 374 s 1 are each repealed.

--- END ---

p. 3 HB 1534