
HOUSE BILL 1730

State of Washington 53rd Legislature 1993 Regular Session

By Representatives Springer, Orr, Morris, H. Myers, Sheldon and Romero

Read first time 02/05/93. Referred to Committee on Local Government.

1 AN ACT Relating to the distribution of unused capacity under the
2 rate limitations on cumulative regular property taxes; and amending RCW
3 84.52.043.

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

5 **Sec. 1.** RCW 84.52.043 and 1990 c 234 s 1 are each amended to read
6 as follows:

7 Within and subject to the limitations imposed by RCW 84.52.050 as
8 amended, the regular ad valorem tax levies upon real and personal
9 property by the taxing districts hereafter named shall be as follows:

10 (1) Levies of the senior taxing districts shall be as follows: (a)
11 The levy by the state shall not exceed three dollars and sixty cents
12 per thousand dollars of assessed value adjusted to the state equalized
13 value in accordance with the indicated ratio fixed by the state
14 department of revenue to be used exclusively for the support of the
15 common schools; (b) the levy by any county shall not exceed one dollar
16 and eighty cents per thousand dollars of assessed value; (c) the levy
17 by any road district shall not exceed two dollars and twenty-five cents
18 per thousand dollars of assessed value; and (d) the levy by any city or
19 town shall not exceed three dollars and thirty-seven and one-half cents

1 per thousand dollars of assessed value. However any county is hereby
2 authorized to increase its levy from one dollar and eighty cents to a
3 rate not to exceed two dollars and forty-seven and one-half cents per
4 thousand dollars of assessed value for general county purposes if the
5 total levies for both the county and any road district within the
6 county do not exceed four dollars and five cents per thousand dollars
7 of assessed value, and no other taxing district has its levy reduced as
8 a result of the increased county levy.

9 (2) (~~Except as provided in RCW 84.52.100,~~) The aggregate levies
10 of junior taxing districts and senior taxing districts, other than the
11 state, shall not exceed five dollars and ninety cents per thousand
12 dollars of assessed valuation, plus the unused portion of the state's
13 tax levy, as provided in this subsection. The unused portion of the
14 state's tax levy means the maximum allowable tax rate for the state
15 provided under this section, as expressed in terms of the assessed
16 value adjusted to the state equalized value in accordance with the
17 indicated ration fixed by the state department of revenue, less the
18 rate of tax that the state actually imposes as expressed in the terms,
19 but this specific rate difference shall be applied to the assessed
20 valuation as determined by the county assessor and not adjusted to the
21 state equalized value. The term "junior taxing districts" includes all
22 taxing districts other than the state, counties, road districts,
23 cities, towns, port districts, and public utility districts. The
24 limitations provided in this subsection shall not apply to: (a) Levies
25 at the rates provided by existing law by or for any port or public
26 utility district; (b) excess property tax levies authorized in Article
27 VII, section 2 of the state Constitution; (c) levies for acquiring
28 conservation futures as authorized under RCW 84.34.230; and (d) levies
29 for emergency medical care or emergency medical services imposed under
30 RCW 84.52.069.

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