
SENATE BILL 6470

State of Washington

56th Legislature

2000 Regular Session

By Senator Snyder; by request of Governor Locke

Read first time 01/17/2000. Referred to Committee on Education.

1 AN ACT Relating to authorizing a local school district regular levy
2 for the purpose of enhancing kindergarten through twelfth grade
3 education by reducing class sizes and improving educational programs,
4 to be allowed as a credit against the state property tax levy; adding
5 a new section to chapter 84.52 RCW; and creating a new section.

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

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
8 to read as follows:

9 (1) A school district may impose a regular property tax levy, the
10 amount of which levy is to be taken as a credit against the state
11 property tax levy. Subject to the limitations in this section, this
12 regular levy may be approved by the governing authority of the school
13 district on a permanent basis at the maximum amount allowed. This
14 school district regular levy shall be imposed only for the purposes
15 listed in this section. This regular levy is in addition to any excess
16 levy or levies the school district is authorized to levy.

17 (2) The maximum amount of the levy shall be based upon the average
18 number of full-time equivalent students in the school district during

1 the school year ending just prior to the setting of the levy, and shall
2 be limited as follows:

3 (a) For taxes collected in calendar years 2001 through and
4 including 2003, the limit is one hundred forty dollars per full-time
5 equivalent student in the school district, per year.

6 (b) For taxes collected in calendar year 2004 and thereafter, the
7 limit is four hundred fifty dollars per full-time equivalent student in
8 the school district.

9 (3) To the extent that any school district is restricted from
10 levying the full amount of the regular levy authorized under this
11 section because the amount of the credit exceeds the state property tax
12 levy amount for the school district, the legislature shall by
13 appropriation fund the difference between the state property tax levy
14 and the available credit.

15 (4) The school district regular levy shall be imposed for, and the
16 tax revenue used for, the following purposes:

17 (a) To reduce class sizes in kindergarten through sixth grade by
18 hiring additional certificated teachers;

19 (b) To improve student academic achievement in grades kindergarten
20 through twelve by providing new and expanded learning opportunities.
21 Extended learning opportunities include, but are not limited to,
22 before-and-after school programs, weekend school programs, summer
23 school programs, full-day kindergarten programs, and intercession
24 opportunities;

25 (c) To provide new and expanded developmental preschool programs
26 designed to prepare prekindergarten children for successful learning;
27 and

28 (d) To provide improvements or additions to school building
29 facilities, which improvements or additions are directly related to the
30 new or expanded services stated in (a) through (c) of this subsection.
31 School districts are prohibited from using the revenue from this
32 regular levy for loan repayment or for debt service.

33 (5) The levy amount shall be certified by the governing authority
34 of the school district to the assessor and to the office of the
35 superintendent of public instruction by the first day of November each
36 year. The office of the superintendent of public instruction shall
37 verify the number of full-time equivalent students in each school
38 district authorizing this regular levy to the assessor by the thirtieth
39 day of November each year.

1 (6) The assessor shall determine whether the regular levy to be
2 imposed under this section exceeds the state levy amount for the school
3 district. If the school district regular levy exceeds that amount, the
4 assessor shall reduce the school district levy amount so that the levy
5 does not exceed the state levy amount for the school district. The
6 amount of the state levy shall be determined by the assessor using the
7 following calculation: (a) Divide the assessed value of the property
8 of the school district or portion of the school district located within
9 the county by the total assessed value of the property in the county;
10 and (b) multiply the result by the amount of the state levy under RCW
11 84.52.065 as established for the county under RCW 84.48.080. In the
12 case of school districts located in more than one county, the assessor
13 of the county in which is located the greatest amount of assessed value
14 of the school district shall determine the levy limit for the entire
15 school district. The assessor shall notify the county treasurer or
16 treasurers and the school district of the levy amount finally
17 determined.

18 (7) The county treasurer shall collect the tax and pay over to the
19 state treasurer in accordance with RCW 84.56.280 the amount collected
20 in relation to the state levy, less the amount of any regular levy by
21 a school district or school districts located in the county. The
22 county treasurer shall distribute the taxes from the regular levy to
23 the appropriate school district or districts in the same manner as the
24 distribution of taxes for other taxing districts.

25 (8) This school district regular levy is not subject to the
26 limitations in chapter 84.55 RCW and is otherwise subject to the same
27 limitations as the state property tax levy.

28 NEW SECTION. **Sec. 2.** This act is effective for taxes levied in
29 2000 for collection in 2001 and thereafter.

--- END ---