

SSB 5659 - S AMD 323

By Senators Winsley and Rasmussen

4/10/03 ADOPTED

1 On page 2, after line 11, strike the remainder of the bill and
2 insert the following:

3 "Sec. 3. RCW 84.55.050 and 1989 c 287 s 1 are each amended to read
4 as follows:

5 (1) Subject to any otherwise applicable statutory dollar rate
6 limitations, regular property taxes may be levied by or for a taxing
7 district in an amount exceeding the limitations provided for in this
8 chapter if such levy is authorized by a proposition approved by a
9 majority of the voters of the taxing district voting on the proposition
10 at a general election held within the district or at a special election
11 within the taxing district called by the district for the purpose of
12 submitting such proposition to the voters. Any election held pursuant
13 to this section shall be held not more than twelve months prior to the
14 date on which the proposed levy is to be made, except as provided in
15 subsection (3)(b) of this section. The ballot of the proposition shall
16 state the dollar rate proposed and shall clearly state any conditions
17 which are applicable under subsection (3) of this section.

18 (2) After a levy authorized pursuant to this section is made, the
19 dollar amount of such levy shall be used for the purpose of computing
20 the limitations for subsequent levies provided for in this chapter,
21 except as provided in subsections (3) and (4) of this section.

22 (3) A proposition placed before the voters under this section may:

23 (a) Limit the period for which the increased levy is to be made;

24 (b) Authorize annual increases in levies for multiple consecutive
25 years, up to six consecutive years, during which period each year's
26 authorized maximum legal levy shall be used as the base upon which an
27 increased levy limit for the succeeding year is computed, but the
28 ballot proposition must state the dollar rate proposed only for the
29 first year of the consecutive years and must state the limit factor, or
30 a specified index to be used for determining a limit factor, such as
31 the consumer price index, which need not be the same for all years, by

1 which the regular tax levy for the district may be increased in each of
2 the subsequent consecutive years;

3 (c) Limit the purpose for which the increased levy is to be made,
4 but if the limited purpose includes making redemption payments on
5 bonds, the period for which the increased levies are made shall not
6 exceed nine years;

7 ~~((c))~~ (d) Set the levy at a rate less than the maximum rate
8 allowed for the district;

9 (e) Provide that the maximum allowable dollar amount of the final
10 annual levy of the period specified in the measure shall be used to
11 compute the limitations provided for in this chapter on levy increases
12 occurring after the expiration of the period; or

13 ~~((d))~~ (f) Include any combination of the conditions in this
14 subsection.

15 (4) Except as otherwise provided in an approved ballot measure
16 under this section, after the expiration of a limited period or the
17 satisfaction of a limited purpose, whichever comes first, subsequent
18 levies shall be computed as if:

19 (a) The limited proposition under subsection (3) of this section
20 had not been approved; and

21 (b) The taxing district had made levies at the maximum rates which
22 would otherwise have been allowed under this chapter during the years
23 levies were made under the limited proposition."

24 Renumber the sections consecutively and correct any internal
25 references accordingly.

26 **SSB 5659** - S AMD
27 By Senator Winsley

28
29 On page 1, on line 2 of the title, after "governments;", strike the
30 remainder of the title and insert "amending RCW 84.55.050; adding a new
31 section to chapter 82.14 RCW; and creating a new section."

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EFFECT: Removes the property tax provisions in the bill and inserts a section allowing voter approved increases in levies for multiple consecutive years.