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HOUSE BILL 3148

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State of Washington                      58th Legislature                      2004 Regular Session

By Representatives Ruderman, Tom, Hunter and Jarrett

Read first time 01/29/2004. Referred to Committee on Education.

1            AN ACT Relating to county property tax levies for school purposes;  
2 amending RCW 29A.36.210, 84.52.043, and 84.55.005; adding a new section  
3 to chapter 84.52 RCW; creating a new section; and providing an  
4 effective date.

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

6            NEW SECTION.    **Sec. 1.** It is the intent of the legislature that  
7 additional funding provided under section 2 of this act be used by  
8 school districts to provide regional cost-of-living salary supplements  
9 to school district employees, as determined through collective  
10 bargaining, and to provide local funds to support the purposes defined  
11 in RCW 28A.505.210(1) (c) and (d) (Initiative 728).

12            NEW SECTION.    **Sec. 2.** A new section is added to chapter 84.52 RCW  
13 to read as follows:

14            (1) A county may impose a regular property tax levy for the  
15 maintenance and operation of schools within the county in accordance  
16 with this section.

17            (2) Upon receiving resolutions requesting a levy under this section  
18 from the board of directors of school districts within the county where

1 the petitioning school districts represent a majority of the students  
2 within the county, the county legislative authority shall submit an  
3 authorizing proposition to the county voters.

4 (3) If the proposition is approved by a majority of the voters  
5 voting on the proposition, the county shall impose a levy not to exceed  
6 twenty-five cents per thousand dollars of assessed value.

7 (4) Ballot propositions shall conform with RCW 29A.36.210.

8 (5) Any tax imposed under this section shall be used only for the  
9 maintenance and operation of schools. The county shall distribute levy  
10 proceeds to each school district within the county based on the  
11 district's full-time equivalent student enrollment in the prior school  
12 year.

13 (6) The tax levy authorized in this section is not part of the  
14 county levy in RCW 84.52.043(1) and the limitations in RCW 84.52.043(2)  
15 do not apply.

16 (7) The limitation in RCW 84.55.010 does not apply to the tax levy  
17 authorized in this section.

18 **Sec. 3.** RCW 29A.36.210 and 2003 c 111 s 921 are each amended to  
19 read as follows:

20 (1) The ballot proposition authorizing a taxing district to impose  
21 the regular property tax levies authorized in RCW 36.69.145, 67.38.130,  
22 or 84.52.069 shall contain in substance the following:

23 "Shall the . . . . . (insert the name of the taxing district) be  
24 authorized to impose regular property tax levies of . . . . . (insert  
25 the maximum rate) or less per thousand dollars of assessed valuation  
26 for each of . . . . . (insert the maximum number of years allowable)  
27 consecutive years?

28 Yes . . . . .

29 No . . . . .

30 Each voter shall indicate either "Yes" or "No" on his or her ballot  
31 in accordance with the procedures established under this title.

32 (2) The ballot proposition authorizing a taxing district to impose  
33 a permanent regular tax levy under RCW 84.52.069 or section 2 of this  
34 act shall contain the following:

35 "Shall the . . . . . (insert the name of the taxing district) be  
36 authorized to impose a PERMANENT regular property levy of . . . . .

1 (insert the maximum rate) or less per thousand dollars of assessed  
2 valuation?

3 Yes . . . . .

4 No . . . . .

5 **Sec. 4.** RCW 84.52.043 and 2003 c 83 s 311 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  
20 per thousand dollars of assessed value. However any county is hereby  
21 authorized to increase its levy from one dollar and eighty cents to a  
22 rate not to exceed two dollars and forty-seven and one-half cents per  
23 thousand dollars of assessed value for general county purposes if the  
24 total levies for both the county and any road district within the  
25 county do not exceed four dollars and five cents per thousand dollars  
26 of assessed value, and no other taxing district has its levy reduced as  
27 a result of the increased county levy.

28 (2) The aggregate levies of junior taxing districts and senior  
29 taxing districts, other than the state, shall not exceed five dollars  
30 and ninety cents per thousand dollars of assessed valuation. The term  
31 "junior taxing districts" includes all taxing districts other than the  
32 state, counties, road districts, cities, towns, port districts, and  
33 public utility districts. The limitations provided in this subsection  
34 shall not apply to: (a) Levies at the rates provided by existing law  
35 by or for any port or public utility district; (b) excess property tax  
36 levies authorized in Article VII, section 2 of the state Constitution;  
37 (c) levies for acquiring conservation futures as authorized under RCW

1 84.34.230; (d) levies for emergency medical care or emergency medical  
2 services imposed under RCW 84.52.069; (e) levies to finance affordable  
3 housing for very low-income housing imposed under RCW 84.52.105; (f)  
4 the portions of levies by metropolitan park districts that are  
5 protected under RCW 84.52.120; ~~((and))~~ (g) levies imposed by ferry  
6 districts under RCW 36.54.130; and (h) levies by counties for school  
7 purposes under section 2 of this act.

8 **Sec. 5.** RCW 84.55.005 and 2002 c 1 s 2 are each amended to read as  
9 follows:

10 As used in this chapter:

11 (1) "Inflation" means the percentage change in the implicit price  
12 deflator for personal consumption expenditures for the United States as  
13 published for the most recent twelve-month period by the bureau of  
14 economic analysis of the federal department of commerce in September of  
15 the year before the taxes are payable;

16 (2) "Limit factor" means:

17 (a) For taxing districts with a population of less than ten  
18 thousand in the calendar year prior to the assessment year, one hundred  
19 one percent;

20 (b) For taxing districts for which a limit factor is authorized  
21 under RCW 84.55.0101, the lesser of the limit factor under that section  
22 or one hundred one percent;

23 (c) For all other districts, the lesser of one hundred one percent  
24 or one hundred percent plus inflation; and

25 (3) "Regular property taxes" has the meaning given it in RCW  
26 84.04.140, except does not include tax levies under section 2 of this  
27 act.

28 NEW SECTION. **Sec. 6.** This act takes effect July 1, 2004.

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