
SENATE BILL 5557

State of Washington

58th Legislature

2003 Regular Session

By Senators Kastama, Carlson, Poulsen, Winsley and Deccio

Read first time 01/30/2003. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to voter-approved increases in excess of the
2 property tax revenue limit; and amending RCW 84.55.050.

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

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

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

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

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

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

7 (b) Authorize annual increases in levies for multiple consecutive
8 years, up to six consecutive years, during which period each year's
9 authorized maximum legal levy shall be used as the base upon which an
10 increased levy limit for the succeeding year is computed, but the
11 ballot proposition must state the dollar rate proposed only for the
12 first year of the consecutive years and must state the percentage, or
13 a specified index to be used for determining a percentage, such as the
14 consumer price index, which need not be the same for all years, by
15 which the regular tax levy for the district may be increased in each of
16 the subsequent consecutive years;

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

21 ~~((e))~~(d) Set the levy at a rate less than the maximum rate
22 allowed for the district;

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

27 ~~((d))~~(f) Include any combination of the conditions in this
28 subsection.

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

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

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

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