
SENATE JOINT RESOLUTION 8222

State of Washington 58th Legislature 2004 Regular Session

By Senators Esser, Stevens, Roach, Benton and Mulliken

Read first time 01/26/2004. Referred to Committee on Ways & Means.

1 BE IT RESOLVED, BY THE SENATE AND HOUSE OF REPRESENTATIVES OF THE
2 STATE OF WASHINGTON, IN LEGISLATIVE SESSION ASSEMBLED:

3 THAT, At the next general election to be held in this state the
4 secretary of state shall submit to the qualified voters of the state
5 for their approval and ratification, or rejection, an amendment to
6 Article VII, section 2 of the Constitution of the state of Washington
7 to read as follows:

8 Article VII, section 2. (~~Except as hereinafter provided and~~
9 ~~notwithstanding any other provision of this Constitution, the aggregate~~
10 ~~of all tax levies upon real and personal property by the state and all~~
11 ~~taxing districts now existing or hereafter created, shall not in any~~
12 ~~year exceed one percent of the true and fair value of such property in~~
13 ~~money: Provided, however, That nothing herein shall prevent levies at~~
14 ~~the rates now provided by law by or for any port or public utility~~
15 ~~district.)) For taxes levied for collection in calendar year 2005 and
16 thereafter, no taxing district may impose a tax levy upon real or
17 personal property unless the tax levy is approved by the voters as
18 provided in this section. The term "taxing district" for the purposes
19 of this section shall mean the state and any political subdivision,~~

1 municipal corporation, district, or other governmental agency
2 authorized by law to levy, or have levied for it, ad valorem taxes on
3 property(~~(, other than a port or public utility district. Such~~
4 ~~aggregate limitation or any specific limitation imposed by law in~~
5 ~~conformity therewith may be exceeded only as follows)).~~ Furthermore,
6 the year 1990 shall be used as the base year for the determination of
7 assessments, valuations, and a levy rate of ten dollars per thousand,
8 from which any property tax increases or decreases are proposed and
9 presented by the state, or any other taxing district, to the affected
10 taxpayers for approval or rejection. New construction, assessments,
11 and valuations for the base year shall be determined by a committee to
12 consist of the owner, the builder or a qualified appraiser, and a
13 representative from the county assessor's office. A tax levy may be
14 imposed:

15 (a) By any taxing district when specifically authorized so to do by
16 a majority of at least three-fifths of the voters of the taxing
17 district voting on the proposition to levy such (~~(additional)~~) tax
18 submitted not more than twelve months prior to the date on which the
19 proposed levy is to be made and not oftener than twice in such twelve
20 month period, either at a special election or at the regular election
21 of such taxing district, at which election the number of voters voting
22 "yes" on the proposition shall constitute three-fifths of a number
23 equal to forty percent of the total number of voters voting in such
24 taxing district at the last preceding general election when the number
25 of voters voting on the proposition does not exceed forty percent of
26 the total number of voters voting in such taxing district in the last
27 preceding general election; or by a majority of at least three-fifths
28 of the voters of the taxing district voting on the proposition to levy
29 when the number of voters voting on the proposition exceeds forty
30 percent of the number of voters voting in such taxing district in the
31 last preceding general election(~~(: Provided, That)~~). Notwithstanding
32 any other provision of this Constitution, any proposition pursuant to
33 this subsection to levy (~~(additional)~~) tax (~~(for the support of the~~
34 ~~common schools or fire protection districts)) may (~~(provide such~~
35 ~~support)) authorize the levy for a period of up to four years (~~(and any~~
36 ~~proposition to levy an additional tax to support the construction,~~
37 ~~modernization, or remodelling of school facilities or fire facilities~~
38 ~~may provide such support for a period not exceeding six years));~~ and~~~~

1 (b) By any taxing district otherwise authorized by law to issue
2 general obligation bonds for capital purposes, for the sole purpose of
3 making the required payments of principal and interest on general
4 obligation bonds issued solely for capital purposes, other than the
5 replacement of equipment, when authorized so to do by majority of at
6 least three-fifths of the voters of the taxing district voting on the
7 proposition to issue such bonds and to pay the principal and interest
8 thereon by annual tax levies in excess of the limitation herein
9 provided during the term of such bonds, submitted not oftener than
10 twice in any calendar year, at an election held in the manner provided
11 by law for bond elections in such taxing district, at which election
12 the total number of voters voting on the proposition shall constitute
13 not less than forty percent of the total number of voters voting in
14 such taxing district at the last preceding general election: *Provided,*
15 *That any such taxing district shall have the right by vote of its*
16 *governing body to refund any general obligation bonds of said district*
17 *issued for capital purposes only, and to provide for the interest*
18 *thereon and amortization thereof by annual levies in excess of the tax*
19 *limitation provided for herein, And provided further, That the*
20 *provisions of this section shall also be subject to the limitations*
21 *contained in Article VIII, Section 6, of this Constitution((+*

22 ~~(c) By the state or any taxing district for the purpose of~~
23 ~~preventing the impairment of the obligation of a contract when ordered~~
24 ~~so to do by a court of last resort)).~~

25 BE IT FURTHER RESOLVED, That the secretary of state shall cause
26 notice of this constitutional amendment to be published at least four
27 times during the four weeks next preceding the election in every legal
28 newspaper in the state.

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