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State of Washington

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HOUSE BILL 1610

By Representatives Miloscia, Haler, Conway, Santos, Upthegrove, Priest, Appleton, Kirby, Simpson and Clibborn

59th Legislature

2005 Regular Session

Read first time 01/31/2005. Referred to Committee on Finance.

- AN ACT Relating to authorizing local governments to seek voter approval for a fixed multiyear regular property tax dollar rate; and amending RCW 84.55.050.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 84.55.050 and 2003 1st sp.s. c 24 s 4 are each amended to read as follows:
 - (1) Subject to any otherwise applicable statutory dollar rate limitations, regular property taxes may be levied by or for a taxing district in an amount exceeding the limitations provided for in this chapter if such levy is authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters. Any election held pursuant to this section shall be held not more than twelve months prior to the date on which the proposed levy is to be <u>initially made((, except as provided in subsection (3)(b) of this section)</u>). The ballot <u>title</u> of the proposition shall state the dollar rate proposed and shall clearly

p. 1 HB 1610

state ((any)) the conditions, if any, which are applicable under subsection (3) of this section.

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- (2) After a levy authorized pursuant to this section is made, the dollar amount of such levy shall be used for the purpose of computing the limitations for subsequent levies provided for in this chapter, except as provided in subsections (3) and (4) of this section.
 - (3) A proposition placed before the voters under this section may:
 - (a) Limit the period for which the increased levy is to be made;
- (b) Subject to statutory dollar limitations in RCW 84.52.043, authorize annual increases in levies for any county, city, or town for multiple consecutive years, up to six consecutive years, during which period each year's authorized maximum legal levy shall be used as the base upon which an increased levy limit for the succeeding year is computed, but the ballot proposition must state the dollar rate proposed only for the first year of the consecutive years and must state the limit factor, or a specified index to be used for determining a limit factor, such as the consumer price index, which need not be the same for all years, by which the regular tax levy for the district may be increased in each of the subsequent consecutive years. Elections for this purpose must be held at a primary or general election. The title of each ballot measure must state the specific purposes for which the proposed levy increase shall be used, and funds raised under this levy shall not supplant existing funds used for these purposes;
- (c) Limit the purpose for which the increased levy is to be made, but if the limited purpose includes making redemption payments on bonds, the period for which the increased levies are made shall not exceed nine years;
- (d) Set the levy at a rate less than the maximum rate allowed for the district;
 - (e) Provide that the maximum allowable dollar amount of the final annual levy of the period specified in the measure shall be used to compute the limitations provided for in this chapter on levy increases occurring after the expiration of the period; $((\frac{\partial \mathbf{r}}{\partial t}))$
- (f) <u>Set a maximum regular levy dollar rate to be levied every year</u> by any taxing district other than the state, for up to six consecutive years and subject to statutory dollar limitations, for the purpose of maintaining at least approximate levels of municipal services. The

HB 1610 p. 2

ballot title must state the maximum regular levy dollar rate to be used and the final year property taxes will be collected on this rate;

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- (g) Include any combination of the conditions in this subsection.
- (4) Except as otherwise provided in an approved ballot measure under this section, after the expiration of a limited period or the satisfaction of a limited purpose, whichever comes first, subsequent levies shall be computed as if:
- (a) The limited proposition under subsection (3) of this section had not been approved; and
- 10 (b) The taxing district had made levies at the maximum rates which 11 would otherwise have been allowed under this chapter during the years 12 levies were made under the limited proposition.

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p. 3 HB 1610