
SENATE BILL 5214

State of Washington 59th Legislature 2005 Regular Session

By Senators Morton, Brandland, Hewitt, Benson, Carrell and Mulliken

Read first time 01/18/2005. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to authorizing multiyear excess property tax levies
2 for cemetery districts; amending RCW 84.52.052 and 68.52.310; adding a
3 new section to chapter 84.52 RCW; and providing a contingent effective
4 date.

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

6 **Sec. 1.** RCW 84.52.052 and 2004 c 129 s 22 are each amended to read
7 as follows:

8 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
9 84.52.043 shall not prevent the levy of additional taxes by any taxing
10 district, except school districts (~~and~~), fire protection districts,
11 and cemetery districts, in which a larger levy is necessary in order to
12 prevent the impairment of the obligation of contracts. As used in this
13 section, the term "taxing district" means any county, metropolitan park
14 district, park and recreation service area, park and recreation
15 district, water-sewer district, solid waste disposal district, public
16 facilities district, flood control zone district, county rail district,
17 service district, public hospital district, road district, rural county
18 library district, island library district, rural partial-county library
19 district, intercounty rural library district, (~~cemetery district,~~)

1 city, town, transportation benefit district, emergency medical service
2 district with a population density of less than one thousand per square
3 mile, cultural arts, stadium, and convention district, ferry district,
4 city transportation authority, or regional fire protection service
5 authority.

6 Any such taxing district may levy taxes at a rate in excess of the
7 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
8 84.55.010 through 84.55.050, when authorized so to do by the voters of
9 such taxing district in the manner set forth in Article VII, section
10 2(a) of the Constitution of this state at a special or general election
11 to be held in the year in which the levy is made.

12 A special election may be called and the time therefor fixed by the
13 county legislative authority, or council, board of commissioners, or
14 other governing body of any such taxing district, by giving notice
15 thereof by publication in the manner provided by law for giving notices
16 of general elections, at which special election the proposition
17 authorizing such excess levy shall be submitted in such form as to
18 enable the voters favoring the proposition to vote "yes" and those
19 opposed thereto to vote "no."

20 **Sec. 2.** RCW 68.52.310 and 1973 1st ex.s. c 195 s 77 are each
21 amended to read as follows:

22 The board of cemetery commissioners shall have no authority to
23 contract indebtedness in any year in excess of the aggregate amount of
24 the currently levied taxes, which annual tax levy for cemetery district
25 purposes shall not exceed eleven and one-quarter cents per thousand
26 dollars of assessed valuation and the tax levy amount authorized in
27 section 3 of this act.

28 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.52 RCW
29 to read as follows:

30 The limitations imposed by RCW 84.52.050 through 84.52.056, and
31 84.52.043 shall not prevent the levy of taxes by a cemetery district,
32 when authorized so to do by the voters of a cemetery district in the
33 manner and for the purposes and number of years allowable under Article
34 VII, section 2(a) of the Constitution of this state. Elections for
35 taxes shall be held in the year in which the levy is made, or in the
36 case of propositions authorizing two-year through four-year levies for

1 maintenance and operation support of a cemetery district, or
2 authorizing two-year through six-year levies to support the
3 construction, modernization, or remodeling of cemetery district
4 facilities, in the year in which the first annual levy is made. Once
5 additional tax levies have been authorized for maintenance and
6 operation support of a cemetery district for a two-year through four-
7 year period, no further additional tax levies for maintenance and
8 operation support of the district for that period may be authorized.

9 A special election may be called and the time fixed by the cemetery
10 district commissioners, by giving notice by publication in the manner
11 provided by law for giving notices of general elections, at which
12 special election the proposition authorizing the excess levy shall be
13 submitted in a form as to enable the voters favoring the proposition to
14 vote "yes" and those opposed to vote "no."

15 NEW SECTION. **Sec. 4.** This act takes effect January 1, 2006, if
16 the proposed amendment to Article VII, section 2 of the state
17 Constitution authorizing multiyear excess property tax levies for
18 cemetery districts is validly submitted to and approved by the voters
19 at the next general election. If the proposed amendment is not
20 approved, this act is void in its entirety.

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