
SENATE BILL 5445

State of Washington

61st Legislature

2009 Regular Session

By Senators McDermott and Pridemore

Read first time 01/22/09. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to facilities for local governments; and amending
2 RCW 84.55.050 and 35.42.070.

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

4 **Sec. 1.** RCW 84.55.050 and 2008 c 319 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 (2) of this section. The ballot of the proposition shall
17 state the dollar rate proposed and shall clearly state the conditions,
18 if any, which are applicable under subsection (4) of this section.

1 (2) Subject to statutory dollar limitations, a proposition placed
2 before the voters under this section may authorize annual increases in
3 levies for multiple consecutive years, up to six consecutive years,
4 during which period each year's authorized maximum legal levy shall be
5 used as the base upon which an increased levy limit for the succeeding
6 year is computed, but the ballot proposition must state the dollar rate
7 proposed only for the first year of the consecutive years and must
8 state the limit factor, or a specified index to be used for determining
9 a limit factor, such as the consumer price index, which need not be the
10 same for all years, by which the regular tax levy for the district may
11 be increased in each of the subsequent consecutive years. Elections
12 for this purpose must be held at a primary or general election. The
13 title of each ballot measure must state the limited purposes for which
14 the proposed annual increases during the specified period of up to six
15 consecutive years shall be used, and funds raised under the levy shall
16 not supplant existing funds used for these purposes. For purposes of
17 this subsection, existing funds means the actual operating expenditures
18 for the calendar year in which the ballot measure is approved by
19 voters. Actual operating expenditures excludes lost federal funds,
20 lost or expired state grants or loans, extraordinary events not likely
21 to reoccur, changes in contract provisions beyond the control of the
22 taxing district receiving the services, and major nonrecurring capital
23 expenditures.

24 (3) After a levy authorized pursuant to this section is made, the
25 dollar amount of such levy may not be used for the purpose of computing
26 the limitations for subsequent levies provided for in this chapter,
27 unless the ballot proposition expressly states that the levy made under
28 this section will be used for this purpose.

29 (4) If expressly stated, a proposition placed before the voters
30 under subsection (1) or (2) of this section may:

31 (a) Use the dollar amount of a levy under subsection (1) of this
32 section, or the dollar amount of the final levy under subsection (2) of
33 this section, for the purpose of computing the limitations for
34 subsequent levies provided for in this chapter;

35 (b) Limit the period for which the increased levy is to be made
36 under (a) of this subsection;

37 (c) Limit the purpose for which the increased levy is to be made
38 under (a) of this subsection, but if the limited purpose includes

1 making redemption payments on bonds, unless the bonds will be issued to
2 pay for facilities to be used by governmental agencies for public
3 health, safety, or justice purposes, the period for which the increased
4 levies are made shall not exceed nine years;

5 (d) Set the levy or levies at a rate less than the maximum rate
6 allowed for the district; or

7 (e) Include any combination of the conditions in this subsection.

8 (5) Except as otherwise expressly stated in an approved ballot
9 measure under this section, subsequent levies shall be computed as if:

10 (a) The proposition under this section had not been approved; and

11 (b) The taxing district had made levies at the maximum rates which
12 would otherwise have been allowed under this chapter during the years
13 levies were made under the proposition.

14 **Sec. 2.** RCW 35.42.070 and 1965 c 7 s 35.42.070 are each amended to
15 read as follows:

16 Any city or town desiring to have a building for its use erected on
17 land owned, or to be acquired, by it, may, as lessor, lease the land
18 for a reasonable rental for a term of not to exceed fifty years:
19 PROVIDED, That the city or town shall lease back the building or a
20 portion thereof for the same term. The leases shall contain terms as
21 agreed upon between the parties, and shall include the following
22 provisions:

23 (1) No part of the cost of construction of the building shall ever
24 be or become an obligation of the city or town.

25 (2) The city or town shall have a prior right to occupy any or all
26 of the building upon payment of rental as agreed upon by the parties,
27 which rental shall not exceed prevailing rates for comparable space,
28 unless the legislative body for the city or town finds that prevailing
29 rates for comparable space are not reasonably available due to the
30 characteristics of the building or its intended use, in which case the
31 legislative body must find that the rental agreed upon by the parties
32 is reasonable.

33 (3) During any time that all or any portion of the building is not
34 required for occupancy by the city or town, the lessee of the land may
35 rent the unneeded portion to suitable tenants approved by the city or
36 town.

1 (4) Upon the expiration of the lease, all buildings and
2 improvements on the land shall become the property of the city or town.

--- END ---