
HOUSE BILL 2044

State of Washington

68th Legislature

2024 Regular Session

By Representatives Duerr, Senn, Fitzgibbon, Alvarado, Ryu, Taylor, Callan, Berry, Gregerson, Reed, Macri, Chopp, Bergquist, Goodman, Pollet, Kloba, and Davis

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1 AN ACT Relating to standardizing limitations on voter-approved
2 property tax levies; 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 2021 c 296 s 14 are each amended to
5 read 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
11 proposition at a general election held within the district or at a
12 special election within the taxing district called by the district
13 for the purpose of submitting such proposition to the voters. Any
14 election held pursuant to this section shall be held not more than 12
15 months prior to the date on which the proposed levy is to be made,
16 except as provided in subsection (2) of this section. The ballot of
17 the proposition shall state the dollar rate proposed and shall
18 clearly state the conditions, if any, which are applicable under
19 subsection (4) of this section.

20 (2) ~~((a))~~ Subject to statutory dollar limitations, a proposition
21 placed before the voters under this section may authorize annual

1 increases in levies for multiple consecutive years, up to six
2 consecutive years, during which period each year's authorized maximum
3 legal levy shall be used as the base upon which an increased levy
4 limit for the succeeding year is computed, but the ballot proposition
5 must state the dollar rate proposed only for the first year of the
6 consecutive years and must state the limit factor, or a specified
7 index to be used for determining a limit factor, such as the consumer
8 price index, which need not be the same for all years, by which the
9 regular tax levy for the district may be increased in each of the
10 subsequent consecutive years. Elections for this purpose must be held
11 at a primary or general election. The title of each ballot measure
12 must state the limited purposes for which the proposed annual
13 increases during the specified period of up to six consecutive years
14 shall be used.

15 ~~((b)(i) Except as otherwise provided in this subsection (2)(b),~~
16 ~~funds raised by a levy under this subsection may not supplant~~
17 ~~existing funds used for the limited purpose specified in the ballot~~
18 ~~title. For purposes of this subsection, existing funds means the~~
19 ~~actual operating expenditures for the calendar year in which the~~
20 ~~ballot measure is approved by voters. Actual operating expenditures~~
21 ~~excludes lost federal funds, lost or expired state grants or loans,~~
22 ~~extraordinary events not likely to reoccur, changes in contract~~
23 ~~provisions beyond the control of the taxing district receiving the~~
24 ~~services, and major nonrecurring capital expenditures.~~

25 ~~(ii) The supplanting limitations in (b)(i) of this subsection do~~
26 ~~not apply to levies approved by the voters in calendar years 2009,~~
27 ~~2010, 2011, 2015, 2016, 2017, 2018, 2019, 2020, 2021, and 2022, in~~
28 ~~any county with a population of 1,500,000 or more. This subsection~~
29 ~~(2)(b)(ii) only applies to levies approved by the voters after July~~
30 ~~26, 2009.~~

31 ~~(iii) The supplanting limitations in (b)(i) of this subsection do~~
32 ~~not apply to levies approved by the voters in calendar year 2009 and~~
33 ~~thereafter in any county with a population less than 1,500,000. This~~
34 ~~subsection (2)(b)(iii) only applies to levies approved by the voters~~
35 ~~after July 26, 2009.)~~

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

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

3 (a) Use the dollar amount of a levy under subsection (1) of this
4 section, or the dollar amount of the final levy under subsection (2)
5 of this section, for the purpose of computing the limitations for
6 subsequent levies provided for in this chapter;

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

9 (c) Limit the purpose for which the increased levy is to be made
10 under (a) of this subsection, but if the limited purpose includes
11 making redemption payments on bonds;

12 (i) For the county in which the state capitol is located, the
13 period for which the increased levies are made may not exceed 25
14 years; and

15 (ii) For districts other than a district under (c)(i) of this
16 subsection, the period for which the increased levies are made may
17 not exceed nine years;

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

20 (e) Provide that the exemption authorized by RCW 84.36.381 will
21 apply to the levy of any additional regular property taxes authorized
22 by voters; or

23 (f) Include any combination of the conditions in this subsection.

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

27 (a) The proposition under this section had not been approved; and
28 (b) The taxing district had made levies at the maximum rates
29 which would otherwise have been allowed under this chapter during the
30 years levies were made under the proposition.

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