

SHB 1339 - H AMD 135

By Representative Waters

1 On page 11, after line 28, insert the following:

2 "Sec. 11. RCW 28A.535.030 and 2015 c 53 s 16 are each amended to
3 read as follows:

4 At the time of the adoption of the resolution provided for in RCW
5 28A.535.020, the board of directors shall direct the school district
6 superintendent to give notice to the county auditor of the suggested
7 time and purpose of such election, and specifying the amount and
8 general character of the indebtedness proposed to be ratified. If a
9 school district holds its regular elections in even-numbered years
10 under RCW 29A.04.330(6), the election may be held only at a general
11 election in an even-numbered year. Such superintendent shall also
12 cause written or printed notices to be posted in at least five places
13 in such school district at least twenty days before such election. In
14 addition to his or her other duties relating thereto, the county
15 auditor shall give notice of such election as provided for in RCW
16 29A.52.355.

17 **Sec. 12.** RCW 84.55.050 and 2024 c 114 s 1 are each amended to
18 read as follows:

19 (1) Subject to any otherwise applicable statutory dollar rate
20 limitations, regular property taxes may be levied by or for a taxing
21 district in an amount exceeding the limitations provided for in this
22 chapter if such levy is authorized by a proposition approved by a
23 majority of the voters of the taxing district voting on the
24 proposition at a general election held within the district or at a
25 special election within the taxing district called by the district
26 for the purpose of submitting such proposition to the voters. Any
27 election held pursuant to this section shall be held not more than 12
28 months prior to the date on which the proposed levy is to be made,
29 except as provided in subsection (2) of this section. If the taxing
30 district holds its regular elections in even-numbered years under RCW
31 29A.04.330(6), the election may be held only at a general election in

1 an even-numbered year. The ballot of the proposition shall state the
2 dollar rate proposed and shall clearly state the conditions, if any,
3 which are applicable under subsection (4) of this section.

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

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

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

27 (a) Use the dollar amount of a levy under subsection (1) of this
28 section, or the dollar amount of the final levy under subsection (2)
29 of this section, for the purpose of computing the limitations for
30 subsequent levies provided for in this chapter;

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

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

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

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

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

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

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

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

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

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

17 **Sec. 13.** RCW 84.52.052 and 2004 c 129 s 22 are each amended to
18 read as follows:

19 The limitations imposed by RCW 84.52.050 through 84.52.056, and
20 RCW 84.52.043 shall not prevent the levy of additional taxes by any
21 taxing district, except school districts and fire protection
22 districts, in which a larger levy is necessary in order to prevent
23 the impairment of the obligation of contracts. As used in this
24 section, the term "taxing district" means any county, metropolitan
25 park district, park and recreation service area, park and recreation
26 district, water-sewer district, solid waste disposal district, public
27 facilities district, flood control zone district, county rail
28 district, service district, public hospital district, road district,
29 rural county library district, island library district, rural
30 partial-county library district, intercounty rural library district,
31 cemetery district, city, town, transportation benefit district,
32 emergency medical service district with a population density of less
33 than one thousand per square mile, cultural arts, stadium, and
34 convention district, ferry district, city transportation authority,
35 or regional fire protection service authority.

36 Any such taxing district may levy taxes at a rate in excess of
37 the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043,
38 or 84.55.010 through 84.55.050, when authorized so to do by the
39 voters of such taxing district in the manner set forth in Article

1 VII, section 2(a) of the Constitution of this state at a special or
2 general election to be held in the year in which the levy is made.

3 A special election may be called and the time therefor fixed by
4 the county legislative authority, or council, board of commissioners,
5 or other governing body of any such taxing district, by giving notice
6 thereof by publication in the manner provided by law for giving
7 notices of general elections, at which special election the
8 proposition authorizing such excess levy shall be submitted in such
9 form as to enable the voters favoring the proposition to vote "yes"
10 and those opposed thereto to vote "no." If the taxing district holds
11 its regular elections in even-numbered years under RCW 29A.04.330(6),
12 the election may be held only at a general election in an even-
13 numbered year.

14 **Sec. 14.** RCW 84.52.053 and 2018 c 266 s 306 are each amended to
15 read as follows:

16 (1) The limitations imposed by RCW 84.52.050 through 84.52.056,
17 and 84.52.043 shall not prevent the levy of taxes by school
18 districts, when authorized so to do by the voters of such school
19 district in the manner and for the purposes and number of years
20 allowable under Article VII, section 2(a) and Article IX, section 1
21 of the Constitution of this state. Elections for such taxes shall be
22 held in the year in which the levy is made or, in the case of
23 propositions authorizing two-year through four-year levies for
24 enrichment funding for a school district, authorizing two-year levies
25 for transportation vehicle funds established in RCW 28A.160.130 or
26 authorizing two-year through six-year levies to support the
27 construction, modernization, or remodeling of school facilities,
28 which includes the purposes of RCW 28A.320.330(2) (f) and (g), in the
29 year in which the first annual levy is made.

30 (2)(a) Once additional tax levies have been authorized for
31 enrichment funding for a school district for a two-year through four-
32 year period as provided under subsection (1) of this section, no
33 further additional tax levies for enrichment funding for the district
34 for that period may be authorized, except for additional levies to
35 provide for subsequently enacted increases affecting the district's
36 maximum levy.

37 (b) Notwithstanding (a) of this subsection, any school district
38 that is required to annex or receive territory pursuant to a
39 dissolution of a financially insolvent school district pursuant to

1 RCW 28A.315.225 may call either a replacement or supplemental levy
2 election within the school district, including the territory annexed
3 or transferred, as follows:

4 (i) An election for a proposition authorizing two-year through
5 four-year levies for enrichment funding for a school district may be
6 called and held before the effective date of dissolution to replace
7 existing enrichment levies and to provide for increases due to the
8 dissolution.

9 (ii) An election for a proposition authorizing additional tax
10 levies may be called and held before the effective date of
11 dissolution to provide for increases due to the dissolution.

12 (iii) In the event a replacement levy election under (b)(i) of
13 this subsection is held but does not pass, the affected school
14 district may subsequently hold a supplemental levy election pursuant
15 to (b)(ii) of this subsection if the supplemental levy election is
16 held before the effective date of dissolution. In the event a
17 supplemental levy election is held under (b)(ii) of this subsection
18 but does not pass, the affected school district may subsequently hold
19 a replacement levy election pursuant to (b)(i) of this subsection if
20 the replacement levy election is held before the effective date of
21 dissolution. Failure of a replacement levy or supplemental levy
22 election does not affect any previously approved and existing
23 enrichment levy within the affected school district or districts.

24 (c) For the purpose of applying the limitation of this subsection
25 (2), a two-year through six-year levy to support the construction,
26 modernization, or remodeling of school facilities shall not be deemed
27 to be a tax levy for enrichment funding for a school district.

28 (3) A special election may be called and the time therefor fixed
29 by the board of school directors, by giving notice thereof by
30 publication in the manner provided by law for giving notices of
31 general elections, at which special election the proposition
32 authorizing such excess levy shall be submitted in such form as to
33 enable the voters favoring the proposition to vote "yes" and those
34 opposed thereto to vote "no." If the school district holds its
35 regular elections in even-numbered years under RCW 29A.04.330(6), the
36 election may be held only at a general election in an even-numbered
37 year.

38 (4)(a) Beginning September 1, 2018, school districts may use
39 enrichment levies solely to enrich the state's statutory program of
40 basic education as authorized under RCW 28A.150.276.

1 (b) Beginning with propositions for enrichment levies for
2 collection in calendar year 2020 and thereafter, a district must
3 receive approval of an enrichment levy expenditure plan from the
4 superintendent of public instruction under RCW 28A.505.240 before
5 submission of the proposition to the voters.

6 **Sec. 15.** RCW 84.52.069 and 2018 c 136 s 1 are each amended to
7 read as follows:

8 (1) As used in this section, "taxing district" means a county,
9 emergency medical service district, city or town, public hospital
10 district, urban emergency medical service district, regional fire
11 protection service authority, or fire protection district.

12 (2) (a) Except as provided in subsection (10) of this section, a
13 taxing district may impose additional regular property tax levies in
14 an amount equal to fifty cents or less per thousand dollars of the
15 assessed value of property in the taxing district. The tax is imposed
16 ~~((a))~~ (i) each year for six consecutive years, ~~((b))~~ (ii) each
17 year for ten consecutive years, or ~~((c))~~ (iii) permanently. Except
18 as otherwise provided in this subsection, a permanent tax levy under
19 this section, or the initial imposition of a six-year or ten-year
20 levy under this section, must be specifically authorized by a
21 majority of at least three-fifths of the registered voters thereof
22 approving a proposition authorizing the levies submitted at a general
23 or special election, at which election the number of persons voting
24 "yes" on the proposition must constitute three-fifths of a number
25 equal to forty percent of the total number of voters voting in such
26 taxing district at the last preceding general election when the
27 number of registered voters voting on the proposition does not exceed
28 forty percent of the total number of voters voting in such taxing
29 district in the last preceding general election; or by a majority of
30 at least three-fifths of the registered voters thereof voting on the
31 proposition when the number of registered voters voting on the
32 proposition exceeds forty percent of the total number of voters
33 voting in such taxing district in the last preceding general
34 election. The subsequent approval of a six-year or ten-year tax levy
35 under this section must be specifically authorized by a majority of
36 the registered voters thereof approving a proposition authorizing the
37 levies submitted at a general or special election. If the entire
38 region comprising a newly formed regional fire protection service
39 authority was subject to the levy authorized under this section

1 immediately prior to the creation of the authority under chapter
2 52.26 RCW, the initial imposition of a six-year or ten-year tax levy
3 under this section may be approved by a majority of the registered
4 voters thereof approving the creation of the authority and the
5 related service plan. Ballot propositions must conform with RCW
6 29A.36.210. A taxing district may not submit to the voters at the
7 same election multiple propositions to impose a levy under this
8 section.

9 (b) If a taxing district holds its regular elections in even-
10 numbered years under RCW 29A.04.330(6), an election under this
11 section may be held only at a general election in an even-numbered
12 year.

13 (3) A taxing district imposing a permanent levy under this
14 section must provide for separate accounting of expenditures of the
15 revenues generated by the levy. The taxing district must maintain a
16 statement of the accounting which must be updated at least every two
17 years and must be available to the public upon request at no charge.

18 (4)(a) A taxing district imposing a permanent levy under this
19 section must provide for a referendum procedure to apply to the
20 ordinance or resolution imposing the tax. This referendum procedure
21 must specify that a referendum petition may be filed at any time with
22 a filing officer, as identified in the ordinance or resolution.
23 Within ten days, the filing officer must confer with the petitioner
24 concerning form and style of the petition, issue the petition an
25 identification number, and secure an accurate, concise, and positive
26 ballot title from the designated local official. The petitioner has
27 thirty days in which to secure the signatures of not less than
28 fifteen percent of the registered voters of the taxing district, as
29 of the last general election, upon petition forms which contain the
30 ballot title and the full text of the measure to be referred. The
31 filing officer must verify the sufficiency of the signatures on the
32 petition and, if sufficient valid signatures are properly submitted,
33 must certify the referendum measure to the next election within the
34 taxing district if one is to be held within one hundred eighty days
35 from the date of filing of the referendum petition, or at a special
36 election to be called for that purpose in accordance with RCW
37 29A.04.330. However, if the taxing district holds its regular
38 elections in even-numbered years under RCW 29A.04.330(6), an election
39 under this section may be held only at a general election in an even-
40 numbered year.

1 (b) The referendum procedure provided in this subsection (4) is
2 exclusive in all instances for any taxing district imposing the tax
3 under this section and supersedes the procedures provided under all
4 other statutory or charter provisions for initiative or referendum
5 which might otherwise apply.

6 (5) Any tax imposed under this section may be used only for the
7 provision of emergency medical care or emergency medical services,
8 including related personnel costs, training for such personnel, and
9 related equipment, supplies, vehicles and structures needed for the
10 provision of emergency medical care or emergency medical services.

11 (6) If a county levies a tax under this section, no taxing
12 district within the county may levy a tax under this section. If a
13 regional fire protection service authority imposes a tax under this
14 section, no other taxing district that is a participating fire
15 protection jurisdiction in the regional fire protection service
16 authority may levy a tax under this section. No other taxing district
17 may levy a tax under this section if another taxing district has
18 levied a tax under this section within its boundaries: PROVIDED, That
19 if a county levies less than fifty cents per thousand dollars of the
20 assessed value of property, then any other taxing district may levy a
21 tax under this section equal to the difference between the rate of
22 the levy by the county and fifty cents: PROVIDED FURTHER, That if a
23 taxing district within a county levies this tax, and the voters of
24 the county subsequently approve a levying of this tax, then the
25 amount of the taxing district levy within the county must be reduced,
26 when the combined levies exceed fifty cents. Whenever a tax is levied
27 countywide, the service must, insofar as is feasible, be provided
28 throughout the county: PROVIDED FURTHER, That no countywide levy
29 proposal may be placed on the ballot without the approval of the
30 legislative authority of a majority of at least seventy-five percent
31 of all cities exceeding a population of fifty thousand within the
32 county: AND PROVIDED FURTHER, That this section and RCW 36.32.480 may
33 not prohibit any city or town from levying an annual excess levy to
34 fund emergency medical services: AND PROVIDED, FURTHER, That if a
35 county proposes to impose tax levies under this section, no other
36 ballot proposition authorizing tax levies under this section by
37 another taxing district in the county may be placed before the voters
38 at the same election at which the county ballot proposition is
39 placed: AND PROVIDED FURTHER, That any taxing district emergency
40 medical service levy that is limited in duration and that is

1 authorized subsequent to a county emergency medical service levy that
2 is limited in duration, expires concurrently with the county
3 emergency medical service levy. A fire protection district that has
4 annexed an area described in subsection (10) of this section may levy
5 the maximum amount of tax that would otherwise be allowed,
6 notwithstanding any limitations in this subsection (6).

7 (7) The limitations in RCW 84.52.043 do not apply to the tax levy
8 authorized in this section.

9 (8) If a ballot proposition approved under subsection (2) of this
10 section did not impose the maximum allowable levy amount authorized
11 for the taxing district under this section, any future increase up to
12 the maximum allowable levy amount must be specifically authorized by
13 the voters in accordance with subsection (2) of this section at a
14 general or special election.

15 (9) The limitation in RCW 84.55.010 does not apply to the first
16 levy imposed pursuant to this section following the approval of such
17 levy by the voters pursuant to subsection (2) of this section.

18 (10) For purposes of imposing the tax authorized under this
19 section, the boundary of a county with a population greater than one
20 million five hundred thousand does not include all of the area of the
21 county that is located within a city that has a boundary in two
22 counties, if the locally assessed value of all the property in the
23 area of the city within the county having a population greater than
24 one million five hundred thousand is less than two hundred fifty
25 million dollars.

26 (11) For purposes of this section, the following definitions
27 apply:

28 (a) "Fire protection jurisdiction" means a fire protection
29 district, city, town, Indian tribe, or port district; and

30 (b) "Participating fire protection jurisdiction" means a fire
31 protection district, city, town, Indian tribe, or port district that
32 is represented on the governing board of a regional fire protection
33 service authority.

34 **Sec. 16.** RCW 84.52.130 and 2002 c 180 s 2 are each amended to
35 read as follows:

36 The limitations imposed by RCW 84.52.050 through 84.52.056, and
37 84.52.043 shall not prevent the levy of taxes by a fire protection
38 district, when authorized so to do by the voters of a fire protection
39 district in the manner and for the purposes and number of years

1 allowable under Article VII, section 2(a) of the Constitution of this
2 state. Elections for taxes shall be held in the year in which the
3 levy is made, or in the case of propositions authorizing two-year
4 through four-year levies for maintenance and operation support of a
5 fire district, or authorizing two-year through six-year levies to
6 support the construction, modernization, or remodeling of fire
7 district facilities, in the year in which the first annual levy is
8 made. Once additional tax levies have been authorized for maintenance
9 and operation support of a fire protection district for a two-year
10 through four-year period, no further additional tax levies for
11 maintenance and operation support of the district for that period may
12 be authorized.

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

19 If the fire protection district holds its regular elections in
20 even-numbered years under RCW 29A.04.330(6), the election may be held
21 only at a general election in an even-numbered year.

22 **Sec. 17.** RCW 84.52.135 and 2004 c 80 s 1 are each amended to
23 read as follows:

24 (1) A county with a population of ninety thousand or less may
25 impose additional regular property tax levies in an amount equal to
26 fifty cents or less per thousand dollars of the assessed value of
27 property in the county in accordance with the terms of this section.

28 (2) The tax proposition may be submitted at a general or special
29 election. If the county holds its regular elections in even-numbered
30 years under RCW 29A.04.330(6), the election may be held only at a
31 general election in an even-numbered year.

32 (3) The tax may be imposed each year for six consecutive years
33 when specifically authorized by the registered voters voting on the
34 proposition, subject to the following:

35 (a) If the number of registered voters voting on the proposition
36 does not exceed forty percent of the total number of voters voting in
37 the taxing district at the last general election, the number of
38 persons voting "yes" on the proposition shall constitute at least

1 three-fifths of a number equal to forty percent of the total number
2 of voters voting in the taxing district at the last general election.

3 (b) If the number of registered voters voting on the proposition
4 exceeds forty percent of the total number of voters voting in the
5 taxing district at the last preceding general election, the number of
6 persons voting "yes" on the proposition shall be at least three-
7 fifths of the registered voters voting on the proposition.

8 (4) Ballot propositions shall conform with RCW 29A.36.210.

9 (5) Any tax imposed under this section shall be used exclusively
10 for criminal justice purposes.

11 (6) The limitations in RCW 84.52.043 do not apply to the tax
12 authorized in this section.

13 (7) The limitation in RCW 84.55.010 does not apply to the first
14 tax levy imposed pursuant to this section following the approval of
15 the levy by the voters pursuant to subsection (3) of this section."

16 Renumber the remaining section consecutively, correct any
17 internal references accordingly, and correct the title.

EFFECT: Provides that school district bond elections and ballot measures under Title 84 may be held only at November general elections in even-numbered years for jurisdictions that have chosen to switch their officer or board member elections to even-numbered years. Ballot measures under Title 84 include: Excess levies, school district levies, emergency medical care and service levies, fire protection district excess levies, and county levies for criminal justice purposes.

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