

**RCW 28A.315.215 Transfer of territory or annexation of financially insolvent district by agreement or order—Approval—Order—Previously approved and imposed excess tax levies.** (1) Upon receipt by the educational service district superintendent of a written agreement by two or more school districts to the transfer of territory between the affected districts, or an agreement approved by the financial oversight committee regarding the annexation of a financially insolvent district, the superintendent shall make an order establishing all approved changes involving the alteration of the boundaries of the affected districts. The order shall also establish all approved terms of the equitable adjustment of assets and liabilities involving the affected districts, with the effective date of such alterations to the boundaries. For school districts that are dissolved and annexed pursuant to RCW 28A.315.225, the order shall provide that any excess tax levy approved, including previously approved and imposed excess levies by the school district annexing or receiving the transferred territory from the financially insolvent school district and replacement and supplemental levies voted upon by voters of the entire newly established territory before the effective date of the dissolution by the school district receiving the transferred territory from the dissolved school district shall, in the cases of previously approved and imposed excess levies of the annexing or receiving school district, be imposed on the newly annexed, or dissolved territory, and in the case of replacement or supplemental levies, the entire newly established territory, pursuant to RCW 84.09.030. The superintendent shall file his or her action with each county auditor, each county treasurer, each county assessor, the office of the secretary of state, the office of the superintendent of public instruction, and the superintendents of all school districts affected by the action.

(2) (a) Upon receipt by the educational service district superintendent of a written decision by the regional committee approving the transfer of territory between two or more school districts, or the dissolution and annexation of a financially insolvent school district, the superintendent shall make an order establishing all approved changes involving the alteration of the boundaries of the affected districts, with the effective date of such alterations to the boundaries. The effective date of boundary alterations shall be no later than sixty days prior to the first day candidates may file for office for the next succeeding general or special election.

(b) The order may not be implemented before the period of appeal authorized under RCW 28A.315.205(5) (a) (i) has ended.

(c) The order shall also establish all approved terms of the equitable adjustment of assets and liabilities involving the affected districts.

(d) For school districts that are dissolved and annexed pursuant to RCW 28A.315.225, the order must provide that any excess tax levy approved, including previously approved and imposed excess levies by the school district annexing or receiving the transferred territory from the financially insolvent school district and replacement and supplemental levies voted upon by voters of the entire newly established territory before the effective date of the dissolution by the school district receiving the transferred territory from the dissolved school district shall, in the cases of previously approved and imposed excess levies of the annexing or receiving school

district, be imposed on the newly annexed, or dissolved territory, and in the case of replacement or supplemental levies, the entire newly established territory, pursuant to RCW 84.09.030.

(e) The superintendent shall file his or her action with each county auditor, the office of the secretary of state, the office of the superintendent of public instruction, each county treasurer, each county assessor, and the superintendents of all school districts affected by the action. [2012 c 186 § 7; 1999 c 315 § 403.]

**Effective date—2012 c 186:** See note following RCW 28A.315.025.