
SUBSTITUTE SENATE BILL 5609

State of Washington

53rd Legislature

1993 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Loveland, Fraser and Haugen)

Read first time 02/22/93.

1 AN ACT Relating to levies; amending RCW 84.55.070; and adding a new
2 section to chapter 84.52 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
5 to read as follows:

6 (1) Annually, at the time required by law for the levying of taxes
7 for county purposes, the proper county officers required by law to make
8 and enter such tax levies shall make and enter a tax levy or levies as
9 follows:

10 (a) A levy upon all of the taxable property within the county for
11 the amount of all taxes levied by the county for county or state
12 purposes that were:

13 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
14 preceding twelve months; or

15 (ii) Not collected because of changes made after final
16 certification of the assessment roll.

17 (b) A levy upon all of the taxable property of each taxing district
18 within the county for the amount of all taxes levied by the county for
19 the purposes of such taxing district that were:

1 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
2 preceding twelve months; or

3 (ii) Not collected because of changes made after final
4 certification of the assessment roll.

5 (2) For purposes of this section, "changes" means increases or
6 decreases in assessed value of property resulting from an error or
7 final adjustments made by a county board of equalization, the state
8 board of tax appeals, or a court of competent jurisdiction, including
9 changes reflecting settlements of proceedings in such board or court.
10 "Changes" does not include changes in assessed value of property
11 resulting from actions brought to recover taxes under RCW 84.68.020.

12 **Sec. 2.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each amended
13 to read as follows:

14 The provisions of this chapter shall not apply to a levy, including
15 the state levy, or that portion of a levy, made by or for a taxing
16 district for the purpose stated in section 1 of this act, or made by or
17 for a taxing district for the purpose of funding a property tax refund
18 paid or to be paid pursuant to the provisions of chapter 84.68 RCW or
19 attributable to a property tax refund paid or to be paid pursuant to
20 the provisions of chapter 84.69 RCW, attributable to amounts of state
21 taxes withheld under RCW 84.56.290 or the provisions of chapter 84.69
22 RCW, or otherwise attributable to state taxes lawfully owing by reason
23 of adjustments made under RCW 84.48.080.

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