
SENATE BILL 6177

State of Washington 60th Legislature 2007 1st Special Session

By Senators Kilmer, Zarelli, Rasmussen, Franklin, Marr, Eide, Roach, Hewitt, Parlette, Brandland, McCaslin, Delvin, Benton, Carrell, Pflug, Holmquist, Honeyford, Swecker, Stevens, King, Hobbs, Prentice, Kauffman, Shin, Berkey, Schoesler and Sheldon; by request of Governor Gregoire

Read first time 11/29/2007. Referred to Committee on Ways & Means.

1 AN ACT Relating to reinstating the one percent property tax limit
2 factor adopted by the voters under Initiative Measure No. 747; amending
3 RCW 84.55.0101; reenacting and amending RCW 84.55.005; creating a new
4 section; and declaring an emergency.

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

6 **Sec. 1.** RCW 84.55.005 and 1997 c 393 s 20 and 1997 c 3 s 201 are
7 each reenacted and amended to read as follows:

8 As used in this chapter:

9 (1) "Inflation" means the percentage change in the implicit price
10 deflator for personal consumption expenditures for the United States as
11 published for the most recent twelve-month period by the bureau of
12 economic analysis of the federal department of commerce in September of
13 the year before the taxes are payable;

14 (2) "Limit factor" means:

15 (a) For taxing districts with a population of less than ten
16 thousand in the calendar year prior to the assessment year, one hundred
17 ((six)) one percent;

18 (b) For taxing districts for which a limit factor is authorized

1 under RCW 84.55.0101, the lesser of the limit factor authorized under
2 that section or one hundred ((~~six~~)) one percent;

3 (c) For all other districts, the lesser of one hundred ((~~six~~)) one
4 percent or one hundred percent plus inflation; and

5 (3) "Regular property taxes" has the meaning given it in RCW
6 84.04.140.

7 **Sec. 2.** RCW 84.55.0101 and 1997 c 3 s 204 are each amended to read
8 as follows:

9 Upon a finding of substantial need, the legislative authority of a
10 taxing district other than the state may provide for the use of a limit
11 factor under this chapter of one hundred ((~~six~~)) one percent or less.
12 In districts with legislative authorities of four members or less, two-
13 thirds of the members must approve an ordinance or resolution under
14 this section. In districts with more than four members, a majority
15 plus one vote must approve an ordinance or resolution under this
16 section. The new limit factor shall be effective for taxes collected
17 in the following year only.

18 NEW SECTION. **Sec. 3.** This act applies both prospectively and
19 retroactively to taxes levied for collection in 2002 and thereafter.

20 NEW SECTION. **Sec. 4.** This act is necessary for the immediate
21 preservation of the public peace, health, or safety, or support of the
22 state government and its existing public institutions, and takes effect
23 immediately.

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