
SENATE BILL 6381

State of Washington

66th Legislature

2020 Regular Session

By Senator Ericksen

1 AN ACT Relating to reducing the property tax; amending RCW
2 84.52.065 and 84.55.010; and creating a new section.

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

4 **Sec. 1.** RCW 84.52.065 and 2019 c 411 s 1 are each amended to
5 read as follows:

6 (1) Except as otherwise provided in this section, subject to the
7 limitations in RCW 84.55.010, in each year the state must levy for
8 collection in the following year for the support of common schools of
9 the state a tax of three dollars and sixty cents per thousand dollars
10 of assessed value upon the assessed valuation of all taxable property
11 within the state adjusted to the state equalized value in accordance
12 with the indicated ratio fixed by the state department of revenue.

13 ~~(2) ((a) In addition to the tax authorized under subsection (1)~~
14 ~~of this section, the state must levy an additional property tax for~~
15 ~~the support of common schools of the state.~~

16 ~~(i) For taxes levied for collection in calendar years 2018~~
17 ~~through 2021, the rate of tax is the rate necessary to bring the~~
18 ~~aggregate rate for state property tax levies levied under this~~
19 ~~subsection and subsection (1) of this section to a combined rate of~~
20 ~~two dollars and forty cents per thousand dollars of assessed value in~~
21 ~~calendar year 2019 and two dollars and seventy cents per thousand~~

1 ~~dollars of assessed value in calendar years 2018, 2020, and 2021. The~~
2 ~~state property tax levy rates provided in this subsection (2)(a)(i)~~
3 ~~are based upon the assessed valuation of all taxable property within~~
4 ~~the state adjusted to the state equalized value in accordance with~~
5 ~~the indicated ratio fixed by the state department of revenue.~~

6 ~~(ii) For taxes levied for collection in calendar year 2022 and~~
7 ~~thereafter, the tax authorized under this subsection (2) is subject~~
8 ~~to the limitations of chapter 84.55 RCW.~~

9 ~~(b)(i) Except as otherwise provided in this subsection, all taxes~~
10 ~~collected under this subsection (2) must be deposited into the state~~
11 ~~general fund.~~

12 ~~(ii) For fiscal year 2019, taxes collected under this subsection~~
13 ~~(2) must be deposited into the education legacy trust account for the~~
14 ~~support of common schools.~~

15 ~~(3) For taxes levied for collection in calendar years 2019~~
16 ~~through 2021, the state property taxes levied under subsections (1)~~
17 ~~and (2) of this section are not subject to the limitations in chapter~~
18 ~~84.55 RCW.~~

19 ~~(4) For taxes levied for collection in calendar year 2022 and~~
20 ~~thereafter, the aggregate rate limit for state property taxes levied~~
21 ~~under subsections (1) and (2) of this section is three dollars and~~
22 ~~sixty cents per thousand dollars of assessed value upon the assessed~~
23 ~~valuation of all taxable property within the state adjusted to the~~
24 ~~state equalized value in accordance with the indicated ratio fixed by~~
25 ~~the state department of revenue.~~

26 ~~(5)) For property taxes levied for collection in calendar~~
27 ~~year((s 2019 through)) 2021, the rate of tax levied under subsection~~
28 ~~(1) of this section is ((the actual rate that was levied for~~
29 ~~collection in calendar year 2018 under subsection (1) of this~~
30 ~~section)) one dollar and seventy cents.~~

31 ~~((+6)) (3) As used in this section, "the support of common~~
32 ~~schools" includes the payment of the principal and interest on bonds~~
33 ~~issued for capital construction projects for the common schools.~~

34 **Sec. 2.** RCW 84.55.010 and 2017 3rd sp.s. c 13 s 302 are each
35 amended to read as follows:

36 (1) Except as provided in this chapter, the levy for a taxing
37 district in any year must be set so that the regular property taxes
38 payable in the following year do not exceed the limit factor
39 multiplied by the amount of regular property taxes lawfully levied

1 for such district in the highest of the three most recent years in
2 which such taxes were levied for such district plus an additional
3 dollar amount calculated by multiplying the regular property tax levy
4 rate of that district for the preceding year by the increase in
5 assessed value in that district resulting from:

6 (a) New construction;

7 (b) Increases in assessed value due to construction of wind
8 turbine, solar, biomass, and geothermal facilities, if such
9 facilities generate electricity and the property is not included
10 elsewhere under this section for purposes of providing an additional
11 dollar amount. The property may be classified as real or personal
12 property;

13 (c) Improvements to property; and

14 (d) Any increase in the assessed value of state-assessed
15 property.

16 (2) The requirements of this section do not apply to(~~(~~

17 ~~(a) State)) the state property ((taxes)) tax levied under RCW
18 84.52.065(1) for collection in calendar year(~~s 2019 through~~)
19 2021(~~;~~ and~~

20 ~~(b) State property taxes levied under RCW 84.52.065(2) for
21 collection in calendar years 2018 through 2021)) .~~

22 (3) For state property taxes levied in calendar years 2022 and
23 2023, the calculation under subsection (1) of this section must be
24 determined by using the amount of property taxes lawfully levied for
25 the state in the prior year in lieu of the highest amount of the
26 three most recent years.

27 NEW SECTION. Sec. 3. This act applies to taxes levied for
28 collection in 2021 and thereafter.

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