

# LAWS OF WASHINGTON

PASSED AT THE

Twenty-Fifth Regular Session

1937

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## CHAPTER 1.

[INITIATIVE MEASURE NO. 114.]

TAXATION: LIMITATION OF LEVIES.

(BALLOT TITLE)

(AN ACT relating to taxation; limiting the aggregate annual rate of levy on real and personal property for state, county, city or town, school district and road district purposes to forty mills; limiting the levy by the state to two mills to be used exclusively for the support of the University of Washington, Washington State College and the Normal Schools; limiting the levy by counties, cities and towns, school districts and road districts to certain designated maximums; excepting port districts from the operation of the act; and providing that additional levies may be made as therein provided.)

AN ACT relating to the taxation of real and personal property and limiting the aggregate annual rate of levy thereon for state, county, municipal, school district and road district purposes to forty mills.

*Be it enacted by the People of the State of Washington:*

SECTION 1. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, county, school district, road district, and city or town shall not in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty per cent of the true and fair value of any such property in money; and the levy by the state shall not exceed

Forty mill  
limit.

Levy.

two mills to be exclusively for the support of the University of Washington, Washington State College and the Normal Schools of the state; the levy by any county shall not exceed ten mills including the levy for the county school fund, the levy by or for any school district shall not exceed ten mills, the levy for any road district shall not exceed three mills, and the levy by any city or town shall not exceed fifteen mills: *Provided*, That nothing herein shall limit port district levies otherwise than as provided by existing law, nor limit the power of any county to levy taxes at the rate provided by law for any taxing district other than a school district or road district, where such taxing district includes less than the whole county: *Provided, further*, That the limitations imposed by this section shall not prevent the levy of additional taxes, not in excess of five mills per annum and without anticipation of delinquencies in payment of taxes, in an amount equal to the interest and principal payable in the next succeeding year on general obligation bonds, outstanding at the time of the taking effect of this act, issued by or through the agency of the state, or any county, city, town, or school district, nor the levy of additional taxes to pay interest on or towards the reduction, at the rate provided by statute, of the principal of county, city, town, or school district warrants outstanding on December 8, 1932; but the millage limitation of this proviso with respect to general obligation bonds shall not apply to any taxing district in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts: *Provided, further*, That any county, school district, road district, city or town shall have the power to levy taxes at a rate in excess of the rate specified in this act, when authorized so to do by the electors of such county, school district, road district, city or town by a three-fifths

Port  
Districts.

Taxing  
districts  
less than  
whole  
county.

Additional  
taxes.

Electors may  
authorize  
excess levy.

majority of those voting on the proposition at a special election, to be held in the year in which the levy is made, and not oftener than once in such year, in the manner provided by law for holding general elections, at such time as may be fixed by the body authorized to call the same, which special election may be called by the board of county commissioners, board of school directors, or council or other governing body of any city or town or road district, by giving notice thereof for two successive weeks by publication and posting in the manner provided by law for giving notices of general elections, at which special election the proposition of authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "YES," and those opposed thereto to vote "NO": *Provided*, That the total number of persons voting at such special election shall constitute forty per cent of the voters in said taxing district who voted for the office of governor at the next preceding gubernatorial election.

Special  
election.

Form.

Filed in the office of the Secretary of State April 21, 1936.

Passed by vote of the people at the general election November 3, 1936.

Proclamation signed by the Governor December 3, 1936.