

(b) Does any building have a heat pump or solar heating or cooling system?

(c) Does this transaction divide a current parcel of land?

(d) Does this transaction include current crops or merchantable timber?

(e) Does this transaction involve a trade, a partial interest, corporate affiliates, related parties, a trust, a receivership, or an estate?

(f) Is the grantee acting as a nominee for a third party?

(g) Is the principal use of the land agricultural, apartments (four or more units), commercial, condominium, industrial, mobile home site, recreational, residential, or growing timber?

The affidavit form shall contain a statement of the potential compensating and additional tax liability under chapters 84.33 and 84.34 RCW, a statement of the collection of taxes under RCW 84.36.262 and 84.36.810, and a statement of the applicable penalties for perjury under chapter 9A.72 RCW.

Each county shall use the affidavit form prescribed and furnished by the department of revenue.

The affidavit shall be signed by either the seller or the buyer, or the agent of either, under oath attesting to all required information.

Passed the House April 26, 1981.

Passed the Senate April 26, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 168

[Substitute House Bill No. 667]

SCHOOLS, EXCESS LEVY LIMITATION—AUTHORITY TO EXCEED, PHASEOUT

AN ACT Relating to school district excess levies; and amending section 4, chapter 325, Laws of 1977 ex. sess. as amended by section 1, chapter 172, Laws of 1979 ex. sess. and RCW 84.52.0531.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 4, chapter 325, Laws of 1977 ex. sess. as amended by section 1, chapter 172, Laws of 1979 ex. sess. and RCW 84.52.0531 are each amended to read as follows:

The maximum dollar amount which may be levied by or for any school district for maintenance and operation support under the provisions of RCW 84.52.053 shall be as follows:

(1) (~~For excess levies in 1977 for collection in 1979, for excess levies in 1978 for collection in 1979, for excess levies in 1978 for collection in 1980, and for excess levies in 1979 for collection in 1980, the sum of:~~

~~(a) That amount equal to ten percent of each school district's prior year basic education allocation converted to one hundred percent of formula; plus~~

~~(b) That amount equal to each school district's prior year basic education allocation converted to one hundred percent of formula minus each school district's basic education allocation for such school year.~~

~~(2))~~ For excess levies in 1979 for collection in 1981, for excess levies in 1980 for collection in 1981 and thereafter, the sum of:

(a) That amount equal to ten percent of each school district's prior year basic education allocation converted to one hundred percent of formula; plus

(b) That amount equal to each school district's prior year basic education allocation converted to one hundred percent of formula minus each school district's basic education allocation for such school year; plus

(c) That amount equal to ten percent of each school district's prior year state allocation, exclusive of federal funds, for the following programs:

(i) Pupil transportation;

(ii) Handicapped education costs;

(iii) Gifted; and

(iv) Compensatory education, including but not limited to remediation assistance, bilingual education, and urban, rural, racial disadvantaged programs.

~~((3))~~ (2) Excess levies authorized under this section or under RCW 84.52.052 shall not be used directly or indirectly to increase the average salary or fringe benefits for certificated or classified personnel in any school district: PROVIDED, That any school district may expend excess levy funds to provide increases in salary and fringe benefits for classified or certificated personnel whose salary and fringe benefits are provided wholly from local school district excess levies in a percentage not to exceed the respective average percentage increases in the salary and fringe benefit levels for classified and certificated employees of the district funded with state appropriated funds: PROVIDED FURTHER, That those contracts which have been negotiated prior to July 1, 1977 by those school districts for such school year shall not be abrogated by this section. "Fringe benefits" for purposes of this subsection shall include:

(a) Employer retirement contributions, if applicable;

(b) Health and insurance payments including life, accident, disability, unemployment compensation, and workmen's compensation; and

(c) Employer social security contributions.

~~((4))~~ (3) Any school district whose average base compensation for certificated or classified personnel respectively is below state-wide average base compensation level for certificated or classified personnel during the preceding school year, may collect and expend property taxes authorized by this section, or under RCW 84.52.052, for the purpose of increasing such

district's average compensation for certificated or classified personnel as allowed in the latest applicable state operating budget. "Compensation", for purposes of this subsection, shall mean salary plus fringe benefits for classified and certificated personnel of a school district as allowed in the latest applicable state operating budget.

~~((5))~~ (4) For the purpose of this section, the basic education allocation shall be determined pursuant to RCW 28A.41.130, 28A.41.140, and 28A.41.145, as now or hereafter amended: PROVIDED, That when determining the basic education allocation under subsection~~((s))~~ (1) ~~((and (2)))~~ of this section, effective September 1, 1979, nonresident full time equivalent pupils who are participating in a program provided for in chapter 28A.44 RCW or in any other program pursuant to an interdistrict agreement shall be included in the enrollment of the resident district and excluded from the enrollment of the serving district.

Certificated personnel shall include those persons employed by a school district in a teaching, instructional, administrative or supervisory capacity and who hold positions as certificated personnel as defined under RCW 28A.01.130, as now or hereafter amended, and every school district superintendent, and any person hired in any manner to fill a position designated as, or which is in fact, that of deputy superintendent or assistant superintendent. Classified personnel shall include those persons employed by a school district other than certificated personnel as defined in this section in a capacity for which certification is not required.

(5) Any district which is qualified to exceed the maximum dollar amount permitted under subsection (1) of this section during calendar year 1982 is authorized to exceed the levy limitations imposed by subsection (1) for taxes to be collected during calendar years 1983 through 1990 as follows:

(a) The dollar amount of levy qualification for taxes to be collected in 1983 shall be the same as the maximum qualification for 1982.

(b) For every district which qualifies to exceed the limitations in subsection (1) of this section during calendar year 1982, a "base year levy percentage" shall be established. This levy percentage shall be equal to the percent a district's levy qualification during calendar year 1982 is of the prior 1980-81 school fiscal year's basic education allocation and state allocation for categorical programs.

(c) The base year levy percentage shall be reduced in even increments beginning in calendar year 1984. The incremental reduction shall equal one-seventh of the percentage points the base year levy percentage exceeds the amount authorized in subsection (1) of this section.

(d) For excess levies to be collected in calendar year 1990, the maximum dollar amount which may be levied by or for any school district shall not exceed the amount authorized in subsection (1) of this section. The

provisions of this subsection shall not apply to excess levies to be collected after calendar year 1990.

(6) For the purpose of subsection((s)) (1) (~~(and (2))~~) of this section, the superintendent of public instruction may grant local school districts authority to exceed the levy limitations imposed by said subsections: PROVIDED, That said limitations can only be exceeded by an amount that will insure local school districts the ability to raise a total excess levy dollar amount per annual average full time equivalent student which when combined with the basic education allocation is equal to but does not exceed (~~(one hundred and four percent for levies to be collected in 1979; and)~~) one hundred and six percent for levies to be collected in 1980 and thereafter of the previous school year's comparable dollars per annual average full time equivalent student: PROVIDED FURTHER, That for levies to be collected in 1980 and thereafter any school district receiving authority to exceed the levy limitation and whose enrollment is declining at a rate of at least four percent, or three hundred full time equivalent students, whichever is less, from the immediately preceding school year, may, in addition to the increase above, further increase its levy by an amount equal to fifty percent of the enrollment decline multiplied by the previous school year's comparable dollars per annual full time equivalent student. The provisions of this subsection (6) shall only apply to excess levies for collection prior to calendar year 1983.

(7) The superintendent of public instruction shall develop rules and regulations and inform school districts of the pertinent data necessary to carry out the provisions of this section.

Passed the House April 24, 1981.

Passed the Senate April 15, 1981.

Approved by the Governor May 14, 1981.

Filed in Office of Secretary of State May 14, 1981.

CHAPTER 169

[House Bill No. 692]

WATER, SEWER DISTRICTS—BOARD VACANCIES, FILLING OF

AN ACT Relating to certain district commissioners; amending section 3, chapter 18, Laws of 1959 as amended by section 14, chapter 188, Laws of 1975 1st ex. sess. and RCW 57.12-.020; and amending section 8, chapter 210, Laws of 1941 as last amended by section 9, chapter 250, Laws of 1953 and RCW 56.12.030.

Be it enacted by the Legislature of the State of Washington:

Section 1. Section 3, chapter 18, Laws of 1959 as amended by section 14, chapter 188, Laws of 1975 1st ex. sess. and RCW 57.12.020 are each amended to read as follows:

Nominations for the first board of commissioners to be elected at the election for the formation of the water district shall be by petition of at