
CHAPTER 124
[House Bill No. 57]
EDUCATION, FINANCING--SECONDARY PUPILS RESIDING IN
NONHIGH SCHOOL DISTRICTS

AN ACT Relating to the financing of educational opportunities for secondary pupils who reside in nonhigh school districts; amending section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 19, chapter 294, Laws of 1971 ex. sess. and RCW 28A.41.130; amending section 28A.44.080, chapter 223, Laws of 1969 ex. sess. as last amended by section 36, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.080; amending section 28A.44.090, chapter 223, Laws of 1969 ex. sess. as last amended by section 37, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.090; amending section 28A.44.100, chapter 223, Laws of 1969 ex. sess. as last amended by section 38, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.100; amending section 28A.48.110, chapter 223, Laws of 1969 ex. sess. as amended by section 2, chapter 100, Laws of 1971 ex. sess. and RCW 28A.48.110; amending section 84.52.050, chapter 15, Laws of 1961 as last amended by section 24, chapter 299, Laws of 1971 ex. sess. and RCW 84.52.050; creating new sections; adding new sections to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.44 RCW; repealing section 28A.44.050, chapter 223, Laws of 1969 ex. sess., section 15, chapter 48, Laws of 1971, section 33, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.050; declaring an emergency and making effective dates.

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

Section 1. Section 28A.41.130, chapter 223, Laws of 1969 ex. sess. as last amended by section 19, chapter 294, Laws of 1971 ex. sess. and RCW 28A.41.130 are each amended to read as follows:

From those funds made available by the legislature for the current use of the common schools, other than the proceeds of the state property tax, the ((state)) superintendent of public instruction shall distribute annually as provided in RCW 28A.48.010 to each school district of the state operating a program approved by the state board of education((r)) an amount which, when combined with the following revenues, will constitute an equal guarantee in dollars for each weighted ((student)) pupil enrolled, based upon one full school year of one hundred eighty days:

(1) Eighty-five percent of the amount of revenues which would be produced by a levy of fourteen mills on the assessed valuation of

taxable property within the school district adjusted to twenty-five percent of true and fair value thereof as determined by the state department of revenue's indicated county ratio: PROVIDED, That ((in each of the calendar years 1968 and 1969 the funds otherwise distributable under this section to any school district which is collecting property taxes based upon a levy of less than five-sixths of the maximum levy permissible for the district for such year under RCW 84.52.050 shall be reduced by an amount equal to the difference between the proceeds of the actual school district tax levy in the district and the proceeds which five-sixths of such maximum permissible levy for the district would produce irrespective of any delinquencies: PROVIDED, FURTHER, That)) the funds otherwise distributable under this section to any school district for any year ((other than the calendar years 1968 and 1969)) shall be reduced by the difference between the proceeds from the actual school district tax levy in the district and the amount the maximum levy permissible for the district under RCW 84.52.050 as now or hereafter amended would produce irrespective of any delinquencies; and

(2) The receipts from the one percent tax on real estate transactions which may be imposed pursuant to chapter 28A.45 RCW: PROVIDED, That the funds otherwise distributable under this section to any school district in any county which does not impose a tax in the full amount authorized by chapter 28A.45 RCW shall be reduced by five percent; and

(3) ((Eighty-five percent of the maximum receipts collectible from the high school district fund pursuant to chapter 28A.44 RCW; and

{4})) Eighty-five percent of the receipts from public utility district funds distributed to school districts pursuant to RCW 54.28.090; and

((5)) {4} Eighty-five percent of the receipts from federal forest revenues distributed to school districts pursuant to RCW 36.33.110; and

((6)) {5} Eighty-five percent of the proportion of the receipts from the tax imposed pursuant to section 7 of ((this 1971 amendatory act)) chapter 294, Laws of 1971 ex. sess. upon harvesters of timber equal to the proportion that the millage rate for the regular property tax levy for such school district pursuant to RCW 84.52.050 as now or hereafter amended bears to the aggregate millage rate for all property tax levies for such school district, both regular and excess; and

((7)) {6} Eighty-five percent of such other available revenues as the superintendent of public instruction may deem appropriate for consideration in computing state equalization

support.

NEW SECTION. Sec. 2. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.44 RCW a new section to read as follows:

The intermediate school district board, after verifying such reports as provided in RCW 28A.44.080 as now or hereafter amended, shall certify, on or before the fifteenth day of August each year to the appropriate county commissioners, the amount of claims which any high school district in its intermediate school district may have under the provisions of RCW 28A.44.045 through 28A.44.100 as now or hereafter amended against any nonhigh district for the cost of educating nonresident high school pupils of such district. In fixing the amount of any such claim by a high school district for educating nonresident high school pupils from such nonhigh districts the intermediate school district board shall determine the net difference between the cost of educating high school pupils in the given high school district per weighted pupil enrolled for the preceding year and the total state guarantee, including the equal guarantee provided for in section 1 of this 1972 amendatory act, per weighted secondary pupil enrolled in such high school district for the preceding year, less any funds received by the high school district pursuant to Title 20, sections 236 through 244, United States Code, for any nonresident high school pupils educated in the high school district for such preceding year. Such amount, when certified as provided in this section, shall constitute a valid claim against the appropriate nonhigh district.

Sec. 3. Section 28A.44.080, chapter 223, Laws of 1969 ex. sess. as last amended by section 36, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.080 are each amended to read as follows:

The superintendent of every high school district shall certify under oath, as a part of an annual report to the intermediate school district board to be made on or before the fifteenth day of July as required by law, the following facts as nearly as the same can be ascertained:

(1) Name, post office address, county, and resident school district ((and the days of attendance)) of each nonresident high school pupil who is not a resident of another high school district and is enrolled in the high school, or high schools, of the district during the school year, with the enrollment date and departure date of each such nonresident pupil.

(2) The cost per weighted pupil ((per day)) of educating high school pupils for the school year in his district. For ascertaining such cost the following items of high school expenditure shall be used: Salaries of all high school teachers, supervisors, principals,

special instructors, superintendent and assistants, janitors, clerks, and secretaries, stenographers, and all other employees; fuel, light, water, power, telephones, textbooks, office expenses, janitors' supplies, freight, express, drayage, rents for high school purposes, upkeep of grounds, upkeep of shops and laboratories, all materials used in instruction, insurance, current ordinary repairs of every nature, inspection, promotion of health, and such other current expenditures as may be necessary to efficient operation of the high school, or high schools. Expenditures for real estate, construction of buildings, and for other permanent improvements and fixtures shall not be included in estimating high school expenditures for the purposes of this section. When any item, as a necessary result of organization, covers both grade and high school work, it shall be prorated, as nearly as practicable, by the high school district superintendent.

Sec. 4. Section 28A.44.090, chapter 223, Laws of 1969 ex. sess. as last amended by section 37, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.090 are each amended to read as follows:

The intermediate school district board, on or before the first day of September, shall certify to the appropriate county treasurer the amounts due to each high school district in the ~~((county))~~ intermediate school district from ~~((the high))~~ nonhigh school districts ~~((fund and the amounts due to the high school district fund of other counties wherein high school districts may have educated))~~ for educating pupils from such nonhigh school districts ~~((of the county)),~~ as certified by the intermediate school district board ~~((of such county))~~ to the appropriate county commissioners under section 2 of this 1972 amendatory act.

Sec. 5. Section 28A.44.100, chapter 223, Laws of 1969 ex. sess. as last amended by section 38, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.100 are each amended to read as follows:

At the time of apportioning funds to school districts the county treasurer shall transfer to the credit of each high school district the amount due such district from the nonhigh school districts ~~((fund or such prorated portion thereof as may be in such fund at the time))~~ as certified by the intermediate school district board. The county treasurer, at the same time, shall transfer to the credit of the high school districts ~~((fund))~~ of other counties such amounts as may be due the high school districts ~~((fund))~~ of such other county ~~((or prorated portions thereof as may be in the high school district fund of the county))~~ as certified to by the appropriate intermediate school district boards acting under section 4 of this 1972 amendatory act.

NEW SECTION. Sec. 6. There is added to chapter 223, Laws of

1969 ex. sess. and to chapter 28A.44 RCW a new section to read as follows:

Notwithstanding any other provision of law, it shall be deemed the right of the board of directors of any nonhigh school district to appeal the determination and certification of the claim for reimbursement, as provided in sections 2 and 3 of this 1972 amendatory act, to the state board of education if such claim is deemed inappropriate by such board of directors and such appeal shall be deemed a contested case for the purposes of chapter 34.04 RCW.

NEW SECTION. Sec. 7. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.44 RCW a new section to read as follows:

Every high school district fund in each county of the state is hereby abolished, and county treasurers shall transfer the moneys therein or any moneys thereafter paid to the credit of such fund into an account for the satisfaction of claims to high school districts in carrying out the purposes of chapter 28A.44 RCW as now or hereafter amended.

Sec. 8. Section 84.52.050, chapter 15, Laws of 1961 as last amended by section 24, chapter 299, Laws of 1971 ex. sess. and RCW 84.52.050 are each amended to read as follows:

Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state, municipal corporations, taxing districts, and governmental agencies, now existing or hereafter created, shall not exceed twenty-two mills on the dollar of assessed valuation with respect to levies made in 1970 and 1971 and 1972 and twenty-one mills on the dollar of assessed valuation with respect to levies made in subsequent years, which assessed valuation shall be fifty percent of the true and fair value of such property in money: PROVIDED, That if an amendment to Article VII, section 2 of the state Constitution, as amended by Amendment 17, imposing a limit on property taxes of, in effect, one percent of the true and fair value of property is approved by the voters, such aggregate of all tax levies shall not exceed twenty mills on the dollar of assessed valuation with respect to levies made in years subsequent to such voter approval; and within and subject to the aforesaid limitation the levy by the state shall not exceed two mills to be used exclusively for the public assistance program of the state and the levy by any county shall not exceed four mills: PROVIDED, That if such constitutional amendment is so approved, the authority of the state to levy not to exceed two mills to be used exclusively for the public assistance program of the state shall be reduced to not to exceed one mill; the levy by or for any school district shall not exceed seven mills: PROVIDED, That in each of the years 1967 and

1968 and 1969 and 1970 and 1971 and 1972 the state shall levy a property tax of four mills of which two mills shall be used exclusively for the public assistance program of the state and of which two mills shall be used exclusively for the support of the common schools; and in such years in which the state shall validly levy a property tax of two mills for the support of the common schools, the levy by or for any school district shall not exceed six mills: PROVIDED FURTHER, That ((the levy by or for any union high school district shall not exceed two-fifths of the maximum levy permissible for any school district without a vote of the electors thereof and the levy by or for any component district within a union high school district shall not exceed three-fifths of the maximum levy permissible for any school district without a vote of the electors thereof: PROVIDED FURTHER, That the levy against any nonhigh school district for the high school district fund shall not exceed two-fifths of the maximum levy permissible for any school district without a vote of the electors thereof and the levy by or for any such nonhigh school district shall not exceed the balance of such maximum permissible levy;)) the levy for any road district shall not exceed five mills; and the levy by or for any city or town shall not exceed seven and one-half mills: PROVIDED FURTHER, That counties of the fifth class and under are hereby authorized to levy from four to five and one-half mills for general county purposes and from three and one-half to five mills for county road purposes if the total levy for both purposes does not exceed nine mills: PROVIDED FURTHER, That counties of the fourth and the ninth class are hereby authorized to levy four and one-half mills until such time as the junior taxing agencies are utilizing all the millage available to them.

Nothing herein shall prevent levies at the rates provided by existing law by or for any port or power district.

NEW SECTION. Sec. 9. Section 28A.44.050, chapter 223, Laws of 1969 ex. sess., section 15, chapter 48, Laws of 1971, section 33, chapter 282, Laws of 1971 ex. sess. and RCW 28A.44.050 are each hereby repealed: PROVIDED, That the provisions of RCW 28A.44.050 shall be effective for the satisfaction of any claims arising thereunder by high school districts against nonhigh districts.

Sec. 10. Section 28A.48.110, chapter 223, Laws of 1969 ex. sess. as amended by section 2, chapter 100, Laws of 1971 ex. sess. and RCW 28A.48.110 are each amended to read as follows:

In each calendar year in which the state shall collect a property tax for the support of common schools, the superintendent of public instruction shall distribute the proceeds of such tax to each school district of the state operating a program approved by the state board of education, in the manner provided in this section.

Except as hereinafter provided, the amount to be distributed to each school district in each year shall be a fraction of the total amount available for distribution, the numerator of which fraction shall be the assessed valuation of all taxable property in such school district adjusted to fifty percent of true and fair value thereof in accordance with the ratio of assessed valuation to actual valuation fixed by the state department of revenue, and the denominator of which fraction shall be the aggregate valuation of taxable property in all school districts entitled to a distribution under this section adjusted as to the property in each such district to fifty percent of true and fair value thereof in accordance with the ratio of assessed valuation to actual valuation fixed by the state department of revenue((: PROVIDED, That each nonhigh school district shall receive only three-fifths of the amount otherwise distributable to a school district as provided above and the remaining two-fifths of such amount shall be distributed to the high school district fund of the county in which the nonhigh school district is located)).

The superintendent of public instruction shall make the distribution of funds authorized in this section on or before the tenth day of each month by prorating the funds available on such distribution dates to the school districts entitled thereto: PROVIDED, That funds otherwise distributed in the month of June of each odd-numbered year beginning with the month of June 1973 shall not be distributed until the tenth day of July of such year and shall be accounted for by the state as expenditures for the ensuing fiscal biennium.

NEW SECTION. Sec. 11. There is added to chapter 223, Laws of 1969 ex. sess. and to chapter 28A.44 RCW a new section to read as follows:

The board of directors of any nonhigh school district, at any time, may pay from operational and maintenance funds any balance of a high school district claim under this chapter for the 1971-1972 and 1972-1973 school years which may have resulted from a lack of sufficient allocations pursuant to RCW 28A.44.100 prior to the effective date of this 1972 amendatory act to cover the claim established pursuant to RCW 28A.44.050 as the same was then enacted.

NEW SECTION. Sec. 12. This 1972 amendatory act is necessary for the immediate preservation of the public peace, health and safety and the support of the state government and its existing public institutions, and sections 2, 3, 4, 6, 7 and 11 shall take effect immediately; sections 1, 8, 9 and 10 hereof shall take effect July 1, 1973; and section 5 hereof shall take effect July 1, 1974.

NEW SECTION. Sec. 13. If any provision of this 1972

amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the House February 15, 1972.

Passed the Senate February 12, 1972.

Approved by the Governor February 25, 1972.

Filed in Office of Secretary of State February 28, 1972.

CHAPTER 125

[Engrossed House Bill No. 139]

PROPERTY TAXES--NOTICE OF CHANGE IN VALUE--
VALUATION CRITERIA--

EXEMPTION, IMPROVEMENT TO SINGLE FAMILY DWELLING

AN ACT Relating to revenue and taxation; and amending section 10, chapter 146, Laws of 1967 ex. sess. as amended by section 16, chapter 288, Laws of 1971 ex. sess. and RCW 84.40.045; amending section 84.40.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 288, Laws of 1971 1st ex. sess. and RCW 84.40.030; and adding a new section to chapter 84.36 RCW.

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

Section 1. Section 10, chapter 146, Laws of 1967 ex. sess. as amended by section 16, chapter 288, Laws of 1971 ex. sess. and RCW 84.40.045 are each amended to read as follows:

((On or before June 15 of each year)) The assessor shall give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon no later than thirty days after appraisal: PROVIDED, That for appraisals made between December 1st and February 15th notice shall not be sent out prior to March 1st.

The notice shall contain a statement of both the prior and the new true and fair value and the ratio of the assessed value to the true and fair value on which the assessment of the property is based, stating separately land and improvement values, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

The notice shall be mailed by the assessor to the taxpayer.

If any taxpayer, as shown by the tax rolls, holds solely a security interest in the real property which is the subject of the notice, pursuant to a mortgage, contract of sale, or deed of trust, such taxpayer shall, upon written request of the assessor, supply,