

CHAPTER 216  
[House Bill No. 710]  
TAXATION OF PROPERTY

AN ACT Relating to revenue and taxation; amending section 84.52.050, chapter 15, Laws of 1961, as last amended by section 3, chapter 133, Laws of 1967 ex. sess., and RCW 84.52.050; amending section 1, chapter 133, Laws of 1967 ex. sess. and RCW 84.52.065; and amending section 84.56.020, chapter 15, Laws of 1961 and RCW 84.56.020; and declaring an emergency.

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

Section 1. Section 84.52.050, chapter 15, Laws of 1961, as last amended by section 3, chapter 133, Laws of 1967 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 in any year exceed forty mills on the dollar of assessed valuation, which assessed valuation shall be fifty percent of the true and fair value of such property in money; 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; the levy by any county shall not exceed eight mills; the levy by or for any school district shall not exceed fourteen mills: PROVIDED, That, in each of the years 1967 and 1968 and 1969 and 1970 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 twelve 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 ten mills; and the levy by or for any city or town shall not exceed fifteen mills: PROVIDED FURTHER, That counties of the fifth class and under are hereby authorized to levy from eight to eleven mills for general county purposes and from seven to ten mills for county road purposes if the total levy for both purposes does not exceed eighteen mills: PROVIDED FURTHER, That counties of the fourth and the ninth class are hereby authorized to levy nine mills until such time as the junior taxing agencies are utilizing all the millage available to them.

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

Sec. 2. Section 1, chapter 133, Laws of 1967 ex. sess. and RCW 84.52.065 are each amended to read as follows:

In each of the years 1967 and 1968 and 1969 and 1970 the state shall levy for collection in 1968 and 1969 and 1970 and 1971 respectively for the support of common schools of the state a tax of two mills upon the assessed valuation of all taxable property within the state adjusted to fifty percent of true and fair value of such property in money in accordance with the ratio fixed by the state department of revenue. Such levy shall be in addition to the levy of two mills for public assistance purposes as provided in RCW 74.04.150.

Sec. 3. Section 84.56.020, chapter 15, Laws of 1961 and RCW 84.56.020 are each amended to read as follows:

The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and

also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of April in each year, after which date they shall become delinquent, and interest at the rate of ~~((eight))~~ ten percent per annum shall be charged upon such unpaid taxes from the date of delinquency until paid: PROVIDED, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of ~~((eight))~~ ten percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of ~~((eight))~~ ten percent per annum shall be charged upon said remainder from the date of delinquency until paid. All collections of interest on delinquent taxes shall be credited to the county current expense fund; but the cost of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

NEW SECTION. Sec. 4. This act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House May 1, 1969.  
Passed the Senate April 29, 1969.  
Approved by the Governor May 8, 1969.  
Filed in office of Secretary of State May 8, 1969.

CHAPTER 217  
[Engrossed House Bill No. 257]  
EDUCATION--SUPPORT--PART TIME STUDENTS

AN ACT Relating to education; amending section 3, chapter 154, Laws of 1965 ex. sess. and RCW 28.41.140; amending section 28A.41.140, chapter ..., Laws of 1969 (HB 58) and RCW 28A.41.140; adding a new section to chapter 28.41 RCW; and adding a new section to chapter 28A.41 RCW of the proposed 1969 education code; providing sections to correlative and pari materia construction of this act with the provisions of Title 28 RCW or of Titles 28A and 28B RCW if such titles shall be enacted; making an appropriation; and declaring an emergency.

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

Part I. Sections affecting current law.

Section 1. Section 3, chapter 154, Laws of 1965 ex. sess. and RCW 28.41.140 are each amended to read as follows:

To determine a "weighted student enrolled," as that term is used in this act a schedule shall be established by the superintendent of public instruction which shall provide appropriate recognition of the following costs among the various types of students and districts of the state, with the equalization of educational opportunity being the primary objective:

(1) Costs attributable to staff experience and professional preparation; and

(2) Costs to state and local funds attributable to the operation of approved educational programs arising as a result of a concentration of culturally disadvantaged students, or as a result of a