

131, Laws of 1967 ex. sess. and R.C.W. 44.64; and chap. 82, Laws of 1972 (42nd Leg. 2nd Ex. Sess.) and Referendum Bill No. 24; and chap. 98, Laws of 1972 (42nd Leg. 2nd Ex. Sess.) and Referendum Bill No. 25 are each hereby repealed.

Filed in the Office of Secretary of State March 29, 1972.

Passed by the vote of the people at November 7, 1972 state general election.

Proclamation signed by Governor, December 7, 1972 declaring measure effective law.

CHAPTER 2

[Initiative Measure No. 44]

PROPERTY TAXES--LIMITATION OF LEVIES

AN ACT to limit tax levies on real and personal property by the state, and other taxing districts, except port and power districts, to an aggregate of twenty (20) mills on assessed valuation (50% of true and fair value), without a vote of the people; allowing the legislature to allocate or reallocate up to twenty (20) mills among the various taxing districts.

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 5, chapter 92, Laws of 1970, 2nd Ex. Sess. and RCW 84.52.050 which 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 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; and upon and after the effective date of the provisions of chapter 262, Laws of 1969 ex. sess., which impose a tax upon net income, such authority of the state shall expire and the levy by any county may exceed four mills but shall not exceed five mills; 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 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.
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 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.

Nothing herein contained shall prohibit the legislature from

allocating or reallocating up to twenty mills between the taxing districts of the state and its political subdivisions and nothing herein contained shall prevent levies at the rates provided by existing law by or for any port or power district."

Filed in the office of the Secretary of State October 15, 1970.

Passed by the vote of the people at the November 7, 1972 state general election.

Proclamation signed by the Governor, December 7, 1972 declaring measure effective law.

CHAPTER 3

[House Bill No. 55]

PROPERTY TAXES--EXCESS LEVIES--MAJORITY VOTE REQUIREMENT
REVISION--SPECIAL ELECTION APPROVAL

AN ACT Relating to revenue and taxation; amending section 84.52.052, chapter 15, Laws of 1961 as last amended by section 26, chapter 288, Laws of 1971 ex. sess. and RCW 84.52.052; and declaring an emergency.

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

Section 1. Section 84.52.052, chapter 15, Laws of 1961 as last amended by section 26, chapter 288, Laws of 1971 ex. sess. and RCW 84.52.052 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, shall not prevent the levy of additional taxes, not in excess of five mills a year 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 on December 6, 1934, issued by or through the agency of the state, or any county, city, town, or school district, or the levy of additional taxes to pay interest on or toward the reduction, at the rates provided by statute, of the principal of county, city, town, or school district warrants outstanding December 6, 1932; but this millage limitation 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. Any county, school district, metropolitan park district, park and recreation district in class AA counties and counties of the second, eighth and ninth class, sewer district, water district, public hospital district, rural county library district, intercounty rural library district, fire protection district, cemetery district, city or town may levy taxes at a rate in excess of the rate specified in