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**SUPREME COURT OF THE STATE OF WASHINGTON**

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**THE STATE OF WASHINGTON, and  
WILLIAM RICE, Director of the State Department of Revenue**

**Appellants,**

**v.**

**WASHINGTON CITIZENS ACTION, a Washington Non-Profit  
Corporation; WELFARE RIGHTS ORGANIZING COALITION, a  
Washington Non-Profit Corporation; 1000 FRIENDS OF  
WASHINGTON, a Washington Non-Profit Corporation; and  
WHITMAN COUNTY,**

**Respondents.**

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**RESPONDENTS' ANSWER TO BRIEF OF AMICI CURIAE**

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## I. ANSWER TO BRIEF OF AMICI CURIAE

### A. THE COURT'S JURISPRUDENCE ON ARTICLE 2, SECTION 19 STRONGLY ARGUES THAT SECTION 37 SHOULD BE INTERPRETED TO INFORM AND PROTECT VOTERS, NOT INITIATIVE SPONSORS

The Amici Brief of the Washington State Association of Municipal Attorneys, the Association of Washington Cities, and the Washington State Association of Counties ("Amici") is correct that the Court's jurisprudence under Art. 2, Sec. 19 should guide this Court's evaluation of the Section 37 issues.

In arguing that Section 37 compliance should be judged at the time of bill drafting, the State seeks to place the interest of initiative sponsors over that of the voters. Whereas this precise conflict is a matter of first impression in the context of Section 37, this Court has examined it in Section 19 cases and held that the constitutional policies that seek to guarantee that lawmakers are informed likewise protect *voters* when they are acting on a proposed initiative.

For example, this Court recognized the importance of protecting voters in their lawmaking function when it decided that the title requirements of Section 19 are to be applied to an initiative's *ballot title*,

which is written by the Attorney General, not to the legislative title drafted by the initiative proponent. *See e.g., Amalgamated Transit Union Local 587 v. State*, 142 W.2d 183, 211, 11 P.3d 762 (2000), *as amended, opinion corrected*, 27 P.3d 608 (“*ATU*”). This well-established rule places the mode of constitutional compliance beyond the control of the initiative sponsors and into the hands of an elected official. Many popularly enacted initiatives have ultimately failed because the ballot title formulated by the Attorney General contained two subjects, was misleading or was otherwise illegal. Yet, this Court has correctly held that the ballot title must be the measure of constitutional compliance in order to effectuate the constitutional policies of informing and protecting lawmakers from deception.

Appellants’ arguments for measuring Section 37 compliance at the initiative drafting stage are implicitly rejected in these cases judging Section 19 compliance by the ballot title. Both of these constitutional provisions have policies to inform lawmakers and protect them from being misled. The Court’s Section 19 jurisprudence applies equally to the Section 37 issue before this Court.

**B. BILL DRAFTING IS A HIGHLY REGULATED PROCESS THAT CAN AND DOES INCORPORATE THE COURTS' CONSTITUTIONAL PRECEDENTS**

Amici point out that by requiring accuracy in the drafting process, the decision under review actually supports the initiative process. Indeed, it improves the entire lawmaking process.

The Court should take judicial notice of the fact that the bill-drafting process is already highly regulated and there is ample guidance available for bill drafters, including initiative sponsors. For example, the Office of the Code Reviser publishes a detailed Bill Drafting Guide, which is available on its website.

In describing the process for amending existing law, the Bill Drafting Guide provides ample warnings:

**Code base must be current.** The use of outdated versions of the Revised Code of Washington as a basis for preparing amendatory or repealing legislation results in the inadvertent deletion of current language, the reenactment of obsolete language, and other serious consequences. *The drafter must be certain that the code that is being used is current.*

2007 Bill Drafting Guide (2)(b)<sup>1</sup> (emphasis added). The Bill Drafting Guide even provides guidance for revising a code that contains an error.

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<sup>1</sup>  
[http://www1.leg.wa.gov/Legislature/\\_templates/Content.aspx?NRMODE=Published&NRNODEGUID=%7b7FAFE3C5-51A4-48D2-8D6E-A0C7A3586476%7d&NRORIGINALURL=%2fCodeReviser%2fBill%2bDrafting%2f&NRCACHEHINT=Guest#X2.2](http://www1.leg.wa.gov/Legislature/_templates/Content.aspx?NRMODE=Published&NRNODEGUID=%7b7FAFE3C5-51A4-48D2-8D6E-A0C7A3586476%7d&NRORIGINALURL=%2fCodeReviser%2fBill%2bDrafting%2f&NRCACHEHINT=Guest#X2.2)

In that case, the bill is to inform lawmakers of the proposed revision and the existing code in both its erroneous and corrected version. Bill Drafting Guide 3(b)(iii).<sup>2</sup>

Here, the initiative proponents *were not certain* that they were using current law as a base for their proposed amendatory law. Permanent Offense was subject to a judicial injunction that specifically prohibited it from treating Initiative 722 as “current” law.

Apparently due in part to the trial court’s opinion in this case, the Office of the Code Reviser has improved its process for informing lawmakers about the current state of the law. The RCW sections here under appeal provide a good example. The Code Reviser’s website and published information currently informs lawmakers and the public how these sections will read if this Court affirms or reversed the trial court. Lawmakers are better informed because of the trial court’s decision.

In addition to the Bill Drafting Guide, both the House and Senate have detailed rules to guide the bill drafting process. All of these rules discuss and incorporate this Court’s constitutional decisions impacting the

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<sup>2</sup>“(iii) To correct an error that is indicated in the RCW by bracketed material following the erroneous material, delete both the erroneous material and the bracketed material and insert the correct language as underlined new material: “~~(ef {or})~~ or.””

bill drafting process. Regardless of how this Court rules in this case, its decision will guide bill drafting into the future.

While the change in law in this case resulted from a court decision, there are many ways that a law can change after a bill or initiative is proposed but before it is voted upon. For example, some statutes sunset and some are defeated by referendum. In any event, as the Bill Drafting Guide states, the proponent of an amendatory act carry the responsibility to research the current state of the law and accurately communicate it to the lawmakers. The Court should not roll back these protections.

**C. THE BALLOT TITLE WAS DEFECTIVE BECAUSE THERE IS NO STATUTORY RIGHT TO A STATEWIDE VOTE ON PROPERTY TAX INCREASES**

Amici correctly note that “[t]he State seems to accept there is no statutory mechanism for a statewide vote.” Amici Brief at 19. In fact, the governing regulations confirm the lack of such a process. In setting forth the process for a “lid lift” vote pursuant to RCW 84.55.050, WAC 458-19-045(2) states that “The ballot title and measure proposing the lid lift is prepared *by the county prosecutor or city attorney*, as applicable, in accordance with RCW 29.27.066.” (emphasis added). If RCW 84.55.050 allowed for a statewide vote, then this WAC section would provide an alternative allowing the State Legislature or State Attorney General to

develop a ballot title, pursuant to their authority granted by RCW 29A.36.050(2) and 29A.72.050(6). As written, WAC 458-19-045 proves that RCW 85.55.050 provides a statutory mechanism for lid lift votes on a local level only.

**D. THE BALLOT TITLE WAS DEFECTIVE BECAUSE AN INCREASE IN THE STATE PROPERTY TAX LEVY IS NOT SUBJECT TO REFERENDUM**

To defend the ballot title's assurance of a right to a statewide vote on property tax increases, the State argues that the title merely referred to existing referendum powers under the State Constitution. This argument is fundamentally flawed. The referendum power does not give the public a right to vote on property tax levy increases.

**1. The setting of the state property tax levy is purely an administrative function and therefore not subject to referendum**

Amici correctly point out that the setting of the state school levy includes no legislative act subject to referendum. RCW 84.55.100 states that "The property tax limitation contained in this chapter shall be determined by the county assessor ... PROVIDED, That the limitation for any state levy shall be provided by the department of revenue..." The implementing regulations confirm that the setting of the state levy is purely an administrative function. *See* WAC 458-19-005(o)(iii) (setting

the limit factor for the state at “the lesser of one hundred one percent or one hundred percent plus inflation.”); 458-19-010(2)(c) (“The levy limit for the state is determined by the department [of revenue].”); 458-19-020(4) (setting forth procedure by which department of revenue calculates the levy limit for the state levy); 458-19-550(1) (“The department is charged with levying the state taxes authorized by law. ... This rule explains how the state property tax levy rate is determined”).

The referendum power established by the State Constitution applies only to legislative acts, not to administrative acts. *Heider v. City of Seattle*, 100 Wn.2d 874, 675 P.2d 597 (1984). Thus, there is no right of referendum on the Department of Revenue’s administrative role of calculating the levy limits and setting the rates of the state school levy.

## **2. Revenue-raising measures are explicitly exempted from the referendum power**

Even if the state levy were set by legislative act, such an act would be unquestionably exempt from the referendum power. The State Constitution exempts from the referendum power all “laws as may be necessary for ... support of the state government and its existing public institutions.” Wash. Const., Article 2, Section 1(b). The Courts have held that the Constitution exempts two separate types of laws from referendum: those acts declared necessary to the immediate preservation of the public

peace, health, and safety; and those acts in support of the state government and its existing institutions. *Farris v. Munro*, 99 Wn.2d 326, 336, 662 P.2d 821 (1983). The second exception “does not require either immediacy or an emergency. Also, support is not limited to appropriate measures; *if it generates revenue for the state it is deemed support.*” *Id.* (emphasis added; citations omitted).

Cases such as *Farris* leave no question that an act levying state taxes would “support” the state and its institutions and would therefore be exempt from referendum. This is especially true given that the revenue generated by the state school levy is devoted to the common schools, and providing such support is a paramount duty of state government. Wash. Const. Article IX, Section 1.

The State’s argument that the ballot title was correct is directly at odds with the governing statutes, regulations and the State Constitution.

#### **E. THE BALLOT TITLE WAS FALSE AND MISLEADING**

Prior to the enactment of I-747, the state school levy was only allowed to increase by the rate of inflation. The ballot title promised that even though the limit factor was being reduced, the people could still vote to keep pace with inflation. In fact, as long as I-747 remains the law, annual increases to the state school levy are capped at 1% and no vote of

the people is possible. The title's material understatement of the scope of the initiative violates the constitutional protections of Article 2, Section 19.

The fact that the legislature or a future initiative could modify I-747 does not cure this defect in the ballot title. The Court in *ATU* rejected this argument, holding that "Constitutional provisions apply even if a measure does not have 'permanent' effect." *ATU*, 142 Wn.2d at 233.

Had the ballot title not misrepresented the ability to overcome the new limit factor, voters would have understood that they were enacting a permanent cap on the state school levy, not merely creating a right to vote on property tax increases. Voters would have been presented with a fundamentally different decision.

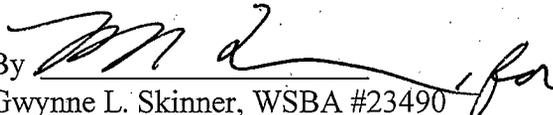
Dated this 23rd day of April, 2006

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BILL

DRAFTING

GUIDE

2007

State of Washington

STATUTE LAW COMMITTEE

*Office of the Code Reviser*

PRITCHARD BUILDING  
OLYMPIA, WASHINGTON 98504

PART II

FORMAL AND TECHNICAL REQUISITES

(1) SAMPLE BILL

AN ACT Relating to counties; amending RCW 36.82.040; adding a new section to chapter 36.82 RCW; and repealing RCW 36.33.220.

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

**Sec. 1.** RCW 36.82.040 and 2001 c 212 s 27 are each amended to read as follows:

For the purpose of raising revenue for establishing, laying out, constructing, altering, repairing, improving, and maintaining county roads, bridges, and wharves necessary for vehicle ferriage and for other proper county road purposes, the board shall annually at the time of making the levy for general purposes make a uniform tax levy throughout the county, or any road district ~~((thereof))~~ of the county, of not to exceed two dollars and twenty-five cents per thousand dollars of assessed value of the last assessed valuation of the taxable property in the county, or road district ~~((thereof))~~ of the county, unless other law of the state requires a lower maximum levy, in which event such lower maximum levy shall control. All funds accruing from such levy shall be credited to and deposited in the county road fund ~~((except that revenue diverted under RCW 36.33.220 shall be placed in a separate and identifiable account within the county current expense fund))~~.

**NEW SECTION. Sec. 2.** A new section is added to chapter 36.82 RCW to read as follows:

A board of county commissioners may spend up to one percent of the county road fund tax levy, and may rent county road equipment from the county road equipment rental and revolving fund, for the maintenance and operation of garbage disposal sites within the county.

**NEW SECTION. Sec. 3.** RCW 36.33.220 (County road property tax revenues, expenditure for services authorized) and 2001 c 212 s 25, 1973 1st ex.s. c 195 s 142, 1973 1st ex.s. c 195 s 32, & 1971 ex.s. c 25 s 1 are each repealed.

**Check session laws for examples of the many combinations of the various parts of a bill.**

(2) AMENDATORY SECTIONS—BASIC LANGUAGE

(a) **RCW as base for amendments.** Amendments of existing sections affect both the existing RCW section and the session laws that preceded the codified version. The amendatory heading, called the "jingle," must recite both the most recent session law and RCW citation. The base language in the body of the section being amended is that of the RCW, not the session law.

## BILL DRAFTING GUIDE

As restored and reenacted, the only variances between code text and session law text are those that are authorized by chapter 1.08 RCW. See \*Joint Rule 13 and RCW 1.08.050.

**\*Note:** Joint rules have not been adopted as of the time of publication.

(b) **Code base must be current.** The use of outdated versions of the Revised Code of Washington as a basis for preparing amendatory or repealing legislation results in the inadvertent deletion of current language, the reenactment of obsolete language, and other serious consequences. The drafter must be certain that the code that is being used is current.

To determine if a section has been amended or repealed since the latest publication of the code, check the current RCW-to-session law table in the back of the session laws or the RCW-to-bill table in the Legislative Digest, as appropriate. If the section was amended after the latest code publication, obtain a copy of the session law, the enrolled bill, or, if available, the latest computer version of the code, and indicate changes on that copy.

(c) **Headings on amendatory sections.**

(i) **Codified.** The amendatory "jingle" is the heading in a bill draft that precedes the text of the section being amended. The jingle recites the RCW section and the most recent session law being amended. Example:

**Sec. 1.** RCW 15.13.480 and 2000 c 144 s 30 are each amended to read as follows:

(ii) **Uncodified.** If the section being amended is uncodified and therefore does not have an RCW section number, the amendatory jingle would read:

**Sec. 1.** 2001 1st sp.s. c 2 s 12 (uncodified) is amended to read as follows:

(iii) **History notes.** The jingle is constructed from the history note that appears at the end of each RCW section. The word "Prior" in a history note indicates a break in the statutory chain, usually as the result of a repeal, a reenactment, or a reenactment and amendment. In those cases, the citation immediately preceding the word "Prior" is treated as the original law. Similarly, amendatory jingles should not reflect history note citations to "RRS," which is Remington's Revised Statutes or "Rem. Supp.," which is Remington's Revised Statutes Supplement.

(iv) **Special sessions.** If the history note refers to a special session of the current year and it is still possible to convene another special session in that year, the use of "1st sp.s." instead of the phrase "sp.s." is proper. "Ex.s." refers to "extraordinary session," the phrase that was used until replaced with "special session."

(v) **Initiative or referendum.** Amendment of a statute originally adopted by initiative or referendum requires a two-thirds vote of each house of the legislature during the two years following its enactment. See Article II, section 41 of the state Constitution. Notation of the initiative or referendum

## BILL DRAFTING GUIDE

number must be included in the amendatory jingle during this two-year period. Example:

**Sec. 1.** RCW 70.105E.020 and 2005 c 1 s 2 (Initiative Measure No. 297) are each amended to read as follows:

(vi) Double amendments. For a section amended more than once during a legislative session, each without reference to the other, see subsection (10)(i) of this part.

(d) **Reenactments and reenactments and amendments.** The jingle for reenactments and for reenactments and amendments includes the RCW section being amended and the session laws being reenacted. Example:

**Sec. 1.** RCW 19.28.161 and 2006 c 224 s 2 and 2006 c 185 s 6 are each reenacted and amended to read as follows:

### (3) AMENDATORY SECTIONS—INDICATING DELETIONS AND ADDITIONS

Article II, section 37 of the state Constitution declares "No act shall ever be revised or amended by mere reference to its title, but the act revised or the section amended shall be set forth at full length." See discussion in subsection (11)(l) of this part. Senate Rules 26 and 57 and \*Joint Rule 13 specify the manner of compliance with this requirement. The following procedures are used in sections that amend existing law:

(a) Language and punctuation intended to be deleted is set forth in full and enclosed by double parentheses, and the language is struck through with a solid line ((—)).

(b)(i) New material added to an amendatory section must be underlined.

(ii) The new material should follow the deletions: "in the sum of ((fifty)) one hundred dollars."

(iii) To correct an error that is indicated in the RCW by bracketed material following the erroneous material, delete both the erroneous material and the bracketed material and insert the correct language as underlined new material: "((of [er])) or."

(iv) A change in legislative purpose will be presumed from a material change in the wording of a statute. *In re Childers v. Childers*, 89 Wn.2d 592, 596 (1978); *In re Bale*, 63 Wn.2d 83, 89 (1963); *Phillips' Estate*, 193 Wash. 194 (1938). The general rules are to minimize the changes to the current code, and that words not affected by the proposed amendment are usually not deleted. However, following these rules sometimes result in difficult reading, and in these cases it is permissible to delete an entire phrase and show the revised phrase as entirely new material even though this entails the simultaneous deletion and addition of words not strictly necessary to the proposed amendment. A similar situation involves a string of provisos that have become cumbersome to interpret. Provisos are ambiguous and antiquated

## BILL DRAFTING GUIDE

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and it might be necessary to restructure a paragraph of provisos into short sentences for clarity of meaning. See related discussions on grammatical changes in subsection (11)(n) of this part and provisos in subsection (11)(i) of this part.

**\*Note:** Joint rules have not been adopted as of the time of publication.

### (4) NEW SECTIONS

A new section, whether set forth in a bill containing all new sections or in a bill that is partly amendatory, should be preceded by the caption "NEW SECTION." typed in capital letters and underlined, including the period. The caption "NEW SECTION." should be indented and should precede the section number. The text of these sections is not underlined. See Senate Rule 57 and \*Joint Rule 13. All sections except amendatory sections are preceded by the caption "NEW SECTION."

**\*Note:** Joint rules have not been adopted as of the time of publication.

### (5) CODIFICATION DIRECTIONS

New material intended to be codified should contain a legislative direction for placement as a new or in an existing chapter of the RCW. Each section to be added to the RCW is introduced with a heading in the following style:

NEW SECTION. Sec. 1. A new section is added to chapter 18.22 RCW to read as follows:

Chiropractors may issue prescriptions in the practice of chiroprody.

If several sections are being added to the same RCW chapter or session law chapter, the codification direction need not be repeated in introducing each section but may be placed near the end of the bill as follows:

NEW SECTION. Sec. 50. Sections 1 through 13 of this act are each added to chapter 18.22 RCW.

Do not assign RCW numbers to new sections. Code numbers and section captions are added in the codification process.

RCW 1.04.010 declares that the Revised Code of Washington is intended to contain "all the laws of the state of a general and permanent nature." Codification directions are generally not given for the following types of sections:

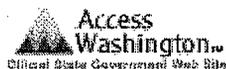
- (a) Intent sections;
- (b) Codification direction sections;
- (c) Appropriations;
- (d) Repealers;
- (e) Effective date sections;

**Inside the Legislature**

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RCWs > Title 84 > Chapter 84.55 > Section 84.55.005

Beginning of Chapter << [84.55.005](#) >> [84.55.010](#)

**RCW 84.55.005****Definitions. (Effective if unconstitutionality of Initiative Measure No. 747 is affirmed by pending appeal.)**

As used in this chapter:

(1) "Inflation" means the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the federal department of commerce in September of the year before the taxes are payable;

(2) "Limit factor" means:

(a) For taxing districts with a population of less than ten thousand in the calendar year prior to the assessment year, one hundred six percent;

(b) For taxing districts for which a limit factor is authorized under RCW [84.55.0101](#), the lesser of the limit factor authorized under that section or one hundred six percent;

(c) For all other districts, the lesser of one hundred six percent or one hundred percent plus inflation; and

(3) "Regular property taxes" has the meaning given it in RCW [84.04.140](#).

[1997 c 393 § 20; 1997 c 3 § 201 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 49; 1983 1st ex.s. c 62 § 11.]

**Notes:**

**Reviser's note:** (1) On June 13, 2006, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Washington Citizens Action of Washington v. State*, Superior Court for King County (No. 05-2-02052-1 SEA). The decision was under appeal to the Washington State Supreme Court at the time this material was published.

(2) This section was amended by 1997 c 3 § 201 (Referendum Bill No. 47, approved November 4, 1997) and by 1997 c 393 § 20, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW [1.12.025\(2\)](#). For rule of construction, see RCW [1.12.025\(1\)](#).

**Intent – 1997 c 3 §§ 201-207:** See note following RCW [84.55.010](#).

**Application – Severability – Part headings not law – Referral to electorate – 1997 c 3:** See notes following RCW [84.40.030](#).

**Short title – Intent – Effective dates – Applicability – 1983 1st ex.s. c 62:** See notes following RCW [84.36.477](#).

**RCW 84.55.005****Definitions. (Effective if unconstitutionality of Initiative Measure No. 747 is reversed by pending appeal.)**

As used in this chapter:

(1) "Inflation" means the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the federal department of commerce in September of the year before the taxes are payable;

(2) "Limit factor" means:

(a) For taxing districts with a population of less than ten thousand in the calendar year prior to the assessment year, one hundred one percent;

(b) For taxing districts for which a limit factor is authorized under RCW 84.55.0101, the lesser of the limit factor under that section or one hundred one percent;

(c) For all other districts, the lesser of one hundred one percent or one hundred percent plus inflation; and

(3) "Regular property taxes" has the meaning given it in RCW 84.04.140.

[2002 c 1 § 2 (Initiative Measure No. 747, approved November 6, 2001). Prior: 1997 c 393 § 20; 1997 c 3 § 201 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 49; 1983 1st ex.s. c 62 § 11.]

### Notes:

**Reviser's note:** (1) On June 13, 2006, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Washington Citizens Action of Washington v. State*, Superior Court for King County (No. 05-2-02052-1 SEA). The decision was under appeal to the Washington State Supreme Court at the time this material was published.

(2) 2002 c 1 (Initiative Measure No. 747) amended the 2001 c 2 (Initiative Measure No. 722) version, which was declared unconstitutional in its entirety under the Washington Supreme Court decision in *City of Burien et al v. Frederick C Kiga et al*, 31 P.3d 659, 144 Wn.2d 819. The text of this section does not include the Initiative Measure No. 722 language.

**Intent -- 2002 c 1 (Initiative Measure No. 747):** "This measure would limit property tax increases to 1% per year unless approved by the voters. Politicians have repeatedly failed to limit skyrocketing property taxes either by reducing property taxes or by limiting property tax increases in any meaningful way. Throughout Washington every year, taxing authorities regularly increase property taxes to the maximum limit factor of 106% while also receiving additional property tax revenue from new construction, improvements, increases in the value of state-assessed property, excess levies approved by the voters, and tax revenues generated from real estate excise taxes when property is sold. Property taxes are increasing so rapidly that working class families and senior citizens are being taxed out of their homes and making it nearly impossible for first-time home buyers to afford a home. The Washington state Constitution limits property taxes to 1% per year; this measure matches this principle by limiting property tax increases to 1% per year." [2002 c 1 § 1 (Initiative Measure No. 747, approved November 6, 2001).]

**Construction -- 2002 c 1 (Initiative Measure No. 747):** "The provisions of this act are to be liberally construed to effectuate the policies and purposes of this act." [2002 c 1 § 4 (Initiative Measure No. 747, approved November 6, 2001).]

**Severability -- 2002 c 1 (Initiative Measure No. 747):** "If any provision of this 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." [2002 c 1 § 5 (Initiative Measure No. 747, approved November 6, 2001).]

**Intent -- 2002 c 1 (Initiative Measure No. 747):** "The people have clearly expressed their desire to limit taxes through the overwhelming passage of numerous initiatives and referendums. However, politicians throughout the state of Washington continue to ignore the mandate of these measures.

Politicians are reminded:

(1) All political power is vested in the people, as stated in Article I, section 1 of the Washington state Constitution.

(2) The first power reserved by the people is the initiative, as stated in Article II, section 1 of the Washington state Constitution.

(3) Politicians are an employee of the people, not their boss.

(4) Any property tax increase which violates the clear intent of this measure undermines the trust of the people in their government and will increase the likelihood of future tax limitation measures." [2002 c 1 § 6

**Intent -- 1997 c 3 §§ 201-207:** See note following RCW [84.55.010](#).

**Application -- Severability -- Part headings not law -- Referral to electorate -- 1997 c 3:** See notes following RCW [84.40.030](#).

**Short title -- Intent -- Effective dates -- Applicability -- 1983 1st ex.s. c 62:** See notes following RCW [84.36.477](#).

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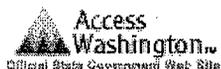
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RCWs > Title 84 > Chapter 84.55 > Section 84.55.0101

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**RCW 84.55.0101**

**Limit factor — Authorization for taxing district to use one hundred six percent or less — Ordinance or resolution. (Effective if unconstitutionality of Initiative Measure No. 747 is affirmed by pending appeal.)**

Upon a finding of substantial need, the legislative authority of a taxing district other than the state may provide for the use of a limit factor under this chapter of one hundred six percent or less. In districts with legislative authorities of four members or less, two-thirds of the members must approve an ordinance or resolution under this section. In districts with more than four members, a majority plus one vote must approve an ordinance or resolution under this section. The new limit factor shall be effective for taxes collected in the following year only.

[1997 c 3 § 204 (Referendum Bill No. 47, approved November 4, 1997).]

**Notes:**

**Reviser's note:** On June 13, 2006, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Washington Citizens Action of Washington v. State*, Superior Court for King County (No. 05-2-02052-1 SEA). The decision was under appeal to the Washington State Supreme Court at the time this material was published.

**Intent -- 1997 c 3 §§ 201-207:** See note following [RCW 84.55.010](#).

**Application -- Severability -- Part headings not law -- Referral to electorate -- 1997 c 3:** See notes following [RCW 84.40.030](#).

**RCW 84.55.0101**

**Limit factor — Authorization for taxing district to use one hundred one percent or less — Ordinance or resolution. (Effective if unconstitutionality of Initiative Measure No. 747 is reversed by pending appeal.)**

Upon a finding of substantial need, the legislative authority of a taxing district other than the state may provide for the use of a limit factor under this chapter of one hundred one percent or less unless an increase greater than this limit is approved by the voters at an election as provided in [RCW 84.55.050](#). In districts with legislative authorities of four members or less, two-thirds of the members must approve an ordinance or resolution under this section. In districts with more than four members, a majority plus one vote must approve an ordinance or resolution under this section. The new limit factor shall be effective for taxes collected in the following year only.

[2002 c 1 § 3 (Initiative Measure No. 747, approved November 6, 2001); 1997 c 3 § 204 (Referendum Bill No. 47, approved November 4, 1997).]

**Notes:**

**Reviser's note:** (1) On June 13, 2006, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Washington Citizens Action of Washington v. State*, Superior Court for King County (No. 05-2-02052-1 SEA). The decision was under appeal to the Washington State Supreme Court at the time this material was published.

(2) 2002 c 1 (Initiative Measure No. 747) amended the 2001 c 2 (Initiative Measure No. 722) version, which was declared unconstitutional in its entirety under the Washington Supreme Court decision in *City of Burien et al v. Frederick C Kiga et al*, 31 P.3d 659, 144 Wn.2d 819. The text of this section does not include the Initiative Measure No. 722 language.

**Intent -- Construction -- Severability -- Intent -- 2002 c 1 (Initiative Measure No. 747):** See notes following RCW [84.55.005](#).

**Intent -- 1997 c 3 §§ 201-207:** See note following RCW [84.55.010](#).

**Application -- Severability -- Part headings not law -- Referral to electorate -- 1997 c 3:** See notes following RCW [84.40.030](#).

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