
SENATE BILL 6145

State of Washington

66th Legislature

2020 Regular Session

By Senator Warnick

Prefiled 01/07/20.

1 AN ACT Relating to reducing the property tax; amending RCW
2 84.52.065; and creating a new section.

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

4 **Sec. 1.** RCW 84.52.065 and 2019 c 411 s 1 are each amended to
5 read as follows:

6 (1) (a) Except as otherwise provided in this section, subject to
7 the limitations in RCW 84.55.010, in each year the state must levy
8 for collection in the following year for the support of common
9 schools of the state a tax of three dollars and sixty cents per
10 thousand dollars of assessed value upon the assessed valuation of all
11 taxable property within the state adjusted to the state equalized
12 value in accordance with the indicated ratio fixed by the state
13 department of revenue, except for taxes levied for collection in
14 calendar years 2021 through 2023, during which time the rate must be
15 set as described in (b) of this subsection.

16 (b) For taxes levied for collection in calendar year 2021, the
17 rate of tax is one dollar and forty-nine cents per thousand dollars
18 of assessed value. For taxes levied for collection in calendar year
19 2022, the rate of tax is one dollar and thirty-four cents per
20 thousand dollars of assessed value. For taxes levied for collection
21 in calendar year 2023, the rate of tax is one dollar and twenty-one

1 cents per thousand dollars of assessed value. The state property tax
2 levy rates provided in this subsection (1)(b) are based upon the
3 assessed valuation of all taxable property within the state adjusted
4 to the state equalized value in accordance with the indicated ratio
5 fixed by the state department of revenue.

6 (2) (a) In addition to the tax authorized under subsection (1) of
7 this section, the state must levy an additional property tax for the
8 support of common schools of the state.

9 (i) For taxes levied for collection in calendar years 2018
10 through ~~((2021))~~ 2020, the rate of tax is the rate necessary to bring
11 the aggregate rate for state property tax levies levied under this
12 subsection and subsection (1) of this section to a combined rate of
13 two dollars and forty cents per thousand dollars of assessed value in
14 calendar year 2019 and two dollars and seventy cents per thousand
15 dollars of assessed value in calendar years 2018~~((7))~~ and 2020~~((7 and~~
16 ~~2021))~~. For taxes levied for collection in calendar year 2021, the
17 rate of tax is eighty cents per thousand dollars of assessed value.
18 For taxes levied for collection in calendar year 2022, the rate of
19 tax is seventy-two cents per thousand dollars of assessed value. For
20 taxes levied for collection in calendar year 2023, the rate of tax is
21 sixty-five cents per thousand dollars of assessed value. The state
22 property tax levy rates provided in this subsection (2) (a) (i) are
23 based upon the assessed valuation of all taxable property within the
24 state adjusted to the state equalized value in accordance with the
25 indicated ratio fixed by the state department of revenue.

26 (ii) For taxes levied for collection in calendar year ~~((2022))~~
27 2024 and thereafter, the tax authorized under this subsection (2) is
28 subject to the limitations of chapter 84.55 RCW.

29 (b) (i) Except as otherwise provided in this subsection, all taxes
30 collected under this subsection (2) must be deposited into the state
31 general fund.

32 (ii) For fiscal year 2019, taxes collected under this subsection
33 (2) must be deposited into the education legacy trust account for the
34 support of common schools.

35 (3) For taxes levied for collection in calendar years ~~((2019))~~
36 2021 through ~~((2021))~~ 2023, the state property taxes levied under
37 subsections (1) and (2) of this section are not subject to the
38 limitations in chapter 84.55 RCW.

39 (4) For taxes levied for collection in calendar year ~~((2022))~~
40 2024 and thereafter, the aggregate rate limit for state property

1 taxes levied under subsections (1) and (2) of this section is three
2 dollars and sixty cents per thousand dollars of assessed value upon
3 the assessed valuation of all taxable property within the state
4 adjusted to the state equalized value in accordance with the
5 indicated ratio fixed by the state department of revenue.

6 (5) For property taxes levied for collection in calendar years
7 2019 through (~~2021~~) 2020, the rate of tax levied under subsection
8 (1) of this section is the actual rate that was levied for collection
9 in calendar year 2018 under subsection (1) of this section.

10 (6) As used in this section, "the support of common schools"
11 includes the payment of the principal and interest on bonds issued
12 for capital construction projects for the common schools.

13 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
14 collection in 2021 and thereafter.

--- END ---