

FORMATTING NOTE:

In initiatives, legislative bills and other proposed measures, language that is to be deleted from current statutes is represented by a "strikethrough" character and language that is to be added is underlined. Because these special characters cannot be formatted in all Internet browsers, a different set of symbols is used for presenting these proposals on-line. The symbols are as follows:

- Text that is surrounded by (({- text here -})) is text that will be DELETED FROM the existing statute if the proposed measure is approved.
- Text that is surrounded by {+ text here +} is text that will be ADDED TO the existing statute if the proposed measure is approved.
- {+ NEW SECTION+} (found at the beginning of a section or paragraph) indicates that ALL of the text in that section will become law if the proposed measure is approved.

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INITIATIVE 689

The text of this document is an accurate copy of what was filed by the initiative proponent with the Secretary of State for assignment of a serial number. The accuracy of code in amendatory sections has not been verified.

LEAGUE OF WASHINGTON TAXPAYERS (LWT)
INITIATIVE TO THE PEOPLE
"PROPERTY TAX REFORM AND REDUCTION"

AN ACT Relating to property taxes; amending RCW 84.40.030, 35.61.210, 36.69.145, 67.38.130, 70.44.060, 84.08.115, 84.40.037, 84.40.040, 84.40.320, 84.52.052, 84.52.063, 84.52.065, 84.52.069, and 84.55.045; adding new sections to chapter 84.40 RCW; adding new section to chapter 84.52 RCW; creating new sections; and repealing RCW 84.55.010, 84.55.020, and 84.55.030, and 84.55.060.

Proposed Ballot Title: Shall property assessments, valuations and taxing procedures be revised to reduce property taxes, and stabilize accelerating increases in future years?

SUMMARY STATEMENT: This Initiative revises existing property tax Codes, and becomes effective January 1, 1999. Property assessments and valuations for all classes of real estate in the State of Washington, privately owned residential and commercial, developed or undeveloped, including new construction shall be returned, for tax purposes, to the levy date of January 1, 1989. The 106 percent levy limit will be eliminated and real property will be assessed at Eighty percent of market value.

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

{+ NEW SECTION. +} Sec. 1. A new section is added to chapter 84.40 RCW to read as follows.

Property taxes for all classes of real estate in Washington State, such as privately owned residential and commercial, developed and

undeveloped, including new construction, shall be returned to, assessed and valued for tax purposes as of the levy rate of January 1, 1989. This levy rate shall comply with the {+ eighty percent +} change of the true and fair market value from the existing ({- one {+ hundred percent +} -}) true and fair market levy rate. Property purchased and, or constructed after January 1, 1990 Shall have their value determined by a committee composed of a representative for the County assessor's office, the property owner, and the site original builder or a real estate appraisor. The one hundred and six percent levy limit shall become null and void as of the enactment date of this Initiative and shall no longer be applicable after January 1, 1999.

{+ NEW SECTION +}. Sec. 2. A new section is added to chapter 84.40 RCW to read as follows:

In no event shall the assessed value of any property exceed {+ eighty +} percent of the true and fair market value of the property. In valuing any tract or parcel property the value of the land, exclusive of structures, shall be determined at the 1989 assessed value, and shall not be valued at an accelerated rate. The value shall not exceed the total value as it exists. The assessment valuation shall not exceed the 1989 value unless improvements to the existing structures have been made, or new structures been added to the property. All assessments shall be done by an on-site inspection every four years. All counties of the State shall abide by this assessment stipulation. In valuing agricultural land, growing crops shall be excluded. Assessments shall be based upon capital land and improvements as dictated by the assessed values of the tax year 1989.

{+ NEW SECTION +}. Sec. 3. A new section is added to chapter 84.40 RCW to read as follows:

There shall be no minimum or maximum percentage increases based on the increases or decreases of inflation as may be determined or published by the Consumer Price Index, or by any taxing district within the State of Washington, or any governmental body in the State of Washington, applicable for property assessments, valuation, or taxes.

{+ NEW SECTION +}. Sec. 4. A new section is added to chapter 84.52 RCW to read as follows:

Any local taxing district wishing to increase revenue shall do so by obtaining a sixty percent voter approval at a duly called election. This section applies to property tax increases only.

Sec. 5. RCW 84.40.030 and 1997 c 429 s 34, 1997 c 134 s 1, and 1997 c 3 s 104 (Referendum Bill No. 47) are each reenacted and amended to read as follows:

All real property shall be valued at ({- one hundred) -} {+ eighty +} percent of its true and fair {+ market +} value ({- in money and and assessed on the same basi unless specifically provided otherwise by law -}) {+ as of January 1, 1989, reflecting the revised assessment and valuation revisions embodied in chapter . . . , Laws of 1999 (Initiative No. ...) (this act. +}

All real property shall be appraised at ({- one hundred) -} eighty oercent of its true and fair value in money and assessed as provided in RCW 84.40.0305.

Taxable leasehold estates shall be valued at {+ eighty +} {+ percent +} {+ of +} such prices they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

The true and fair {+ market +} value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria:

(1) Any sale of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of the property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage not permitted, for the property being appraised, under existing zoning or land use planning ordinances or statutes. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, as the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases or similar seller-developer financing arrangements shall not be used as sales of similar property.

(2) In addition to the sales as defined in subsection (1) of this section, consideration may be given to the cost, cost less depreciation, reconstruction less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (2) shall be the dominant factors in valuation. When provisions of this subsection (2) are relied for establishing values the property owner shall be advised upon request of factors used in arriving at such value.

(3) {+ In addition to the sales as defined in subsection (1) of this section and costs as determined under subsection (2) of this section, the assessed value of all classes of real estate must be reduced by the local assessors or in event of substantial damage, such as arson, destruction due to natural disaster, or any other factors causing a significant decline in the true and fair market value, such as direct government action. The appraisal shall also take into consideration any reduction in property values or highest and best use that are the result of direct government action, including, but not limited to, rezoning of property critical areas of wetland designations, wildlife habitat, stream buffer zones, eagle buffer zones, greenbelt separators, airport flight path zones, and riparian zones. If notified by a real property owner or by a state, county, or local government authority of a change in the permitted use on the highest and best use of the property and shall reclassify, revalue, reassess, and lower the tax on that property accordingly. +}

(4) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair values of structures thereon but the appraised valuations shall not exceed the true and fair value of the total as it exists. In valuing agricultural land, growing crops shall be excluded.

(({- (4) -})) (5) In valuing any tract or parcel of real property designated and zoned under a comprehensive plan adopted under chapter 36.70A RCW as agricultural, forest, or open space, the appraisal shall not be based on similar sales of parcels that have been converted to nonagricultural, nonforest, or nonopen space within the five years after

the sale.

{+ NEW SECTION +}. Sec. 6. A new section is added to chapter 84.40 RCW to read as follows.

If an individual taxpayer believes that his or her levied tax or assessment is not fair or equitable, the county assessor's office shall provide either or both a comparable assessment and tax information to that taxpayer for use in the taxpayer's appeal, if the taxpayer requests the information.

{+ NEW SECTION. +} Sec. 7. A new section is added to chapter 84.40 RCW to read as follows:

All real property in the State of Washington, personal and business, shall be assessed, valued, and taxed using the same criteria.

{+ NEW SECTION. +} Sec. 8. A new section is added to chapter 84.52. RCW to read as follows:

No changes in the tax rates, assessments, valuations, tax percentages or criteria shall be enacted by any governmental body until such changes are submitted to, voted upon and approved by sixty percent of ballots cast in a duly called election.

Sec. 9. RCW 35.61.210 and 1997 c 3 s 205 (Referendum Bill No. 47) are each amended to read as follows:

The Board of Park Commissioners may submit to the voters of the affected park district, levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote and shall be enacted on the first day of January following the election wherein they are approved. Any excess levy proposals shall comply with the aforesupulated requirements. This Initiative shall not allow a stipulated tax amount per thousand dollars of assessed valuation unless submitted to, voted upon and approved by sixty percent of the ballots cast in a duly called election. The Board shall include in its tax levy each year a sufficient sum to pay interest on all outstanding bonds and shall include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection the same as other taxes, and when collected, the the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out in warrants.

Sec. 10. RCW 36.69.145 and 1994 c 156 s 3 are each amended to read as follows:

A park and recreation district may submit to the voters of the affected tax district levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote of the ballots cast and shall be enacted on the first day of January following the election wherein they are approved. Any proposal shall require a sixty per centum number of voters from the preceding general election. Ballot proposals shall conform with RCW 29.30.111. In the event a park and recreation district is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2 of our State Constitution result in taxes in excess of the limitation provided in RCW 84.52.043, the park and recreation district tax shall be reduced or eliminated before property tax levies of other tax districts are reduced.

Sec. 11. RCW 67.38.130 abd 1984 c 131 s 4 are each amended to read as follows:

The governing body of a cultural arts, stadium and convention district may submit to voters of the affected district, ad valorem tax proposals at the next duly called election. These proposals shall be approved by a sixty percent majority vote of the ballots cast and shall be enacted on the first day of January following the election in which they are approved. Any proposal shall furthermore require a sixty per centum number of vote: from the preceding general election. Ballot proposals shall conform with RCW 29.30.111.

In the event a cultural arts, stadium and convention is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7 section 2 of our state Constitution result in taxes in excess of the limitation provided for in RCW 84.52.043, the cultural arts, stadium and convention district property tax shall be reduced or eliminated before the property tax levies of other taxing districts are reduced: PROVIDED, That no cultural arts, stadium or convention district may pledge anticipated revenues derived from the property tax herein authorized as secur: for payment of bonds issued pursuant to subsection (1) of this section. PROVIDED, FURTHER, That such limitation shall not apply to property taxes approved pursuant to subsections (2) and (3) of this section.

(({- The limitation in RCW 84.55.010 shall apply to levies after the first levy authorized under this section following the approval of such levy by voters pursuant to this section. -}))

(2) An annual excess ad valorem property tax for general district purpos when authorized by the voters in the manner prescribed by section 2, Article 7 of the Constitution and by RCW 84.52.052.

(3) Multi-year excess ad valorem property tax levies used to retire general obligation bond issues when authorized by the district voters in the manner prescribed by section 2, Article 7 of the Constitution and by RCW 84.52.056.

The district shall include in its regular property tax levy for each yea a sum sufficient to pay interest and principal on all outstanding genera obligation bonds, and may include a sum sufficient to create a sinking fur for the redemption of all outstanding obligation bonds, however, both the property tax levy for interest and principal payments on obligation bond and the sinking fund shall be submitted to the voters of the affected and shall be required to receive a sixty percent majority of the ballots cast in a duly called election, at which a sixty per centum of voters fro a preceding general election shall be required to validate the proposed levy. RCW 67.38.110 shall be amended to reflect these changes.

Sec. 12. RCW 70.44.060 and 1997 c 3 s 206 (Referendum Bill No. 47) are each to read as follows:

All public hospital districts organized under the provisions of this chapter shall be limited to actions and powers that are submitted to, voted upon, and approved by a sixty percent majority of the ballots cast in the affected districts, at a duly called election at which a sixty per centum number of voters represented in the previous general election is the minimum required to authorize any levied taxes, special assessment or any powers that may impact the people, or corporate businesses, or businesses unincorporated, within the affected hospital districts. Such actions that are approved by the voters as defined in this chapter shall become effective the first day of January following

said election.

Sec. 13. RCW 84.08.115 and 1997 c 3 s 207 (Referendum Bill No. 47) are each amended to read as follows:

- (1) The department shall prepare a clear and succinct explanation of the property tax system, including but not limited to:
 - (a) The standard of true and fair value as the basis of the property tax, reflecting the 1989 required true and fair value as determined by tl Initiative.
 - (b) How the assessed value for particular parcels is determined and how they will be revised to meet the conditions of this Initiative.
 - (c) The procedures and timing of the assessment process.
 - (d) How district levy rates are determined(({- , including the limit under chapter 84.55 RCW and the one hundred six percent levy limit) - }).
 - (e) How the composite tax rate is determined.
 - (f) How the amount of tax is calculated.
 - (g) How a taxpayer may appeal an assessment, and what issues are appropriate as a basis of appeal.
 - (h) A summary of tax exemption and relief programs, along with the eligibility standards and applications processes.
- (2) Each county assessor shall provide copies of the explanation to taxpayers on request, free of charge. Each revaluation notice shall include information regarding the availability of the explanation.

Sec. 14. RCW 84.40.037 and 1991 sp.s. c 29 s 4 are each amended to read as follows:

- (1) Computer software, except embedded software, shall be valued in the first year of taxation at (({- one hundred -}) {+ eighty +} percent of the acquisition cost of the software and in the second year at fifty percent of the acquisition cost. Computer software, other than embedded software, shall have no value for purposes of property taxation after the second year.
- (2) Embedded software is a part of the computer system or other machinery or equipment in which it is housed and shall be valued in the same manner as the machinery or equipment.
- (3) All software and embedded software referred to in this section shall be defined as personal as personal business software and personal busine software and shall not include personal private software or personal embedded software.

Sec. 15. RCW 84.40.040 and 1997 c 3 s 106 (Referendum Bill No. 47) are amended to read:

The assessor shall begin the preliminary work for each assessment not later than the first day of December of each year in all counties of the State. The assessor shall also complete the duties of listing amd placing valuations on all property by May 31st of each year, however assessments shall continue under the requirement of on-site inspections every four years, except the listing and valuation of new construction and mobile homes under RCW 36.21.080 and 36.21.090 shall be completed by August 31s of each year under the terms of 1989 valuation procedures as outlines i this Initiative, and in the following manner to wit:

The assessor following the requirements and procedures of this Initiati and following the 1989 assessments, valuation, and tax rates formula, shall actually determine as nearly as practicable the true and fair value of each tract or lot of land listed for taxation and each improvement there on and shall enter the appraised value (({- one

hundred) -} {+ eighty +} percent of th true and fair value of such land and of the total true and fair value of such improvements, together with the total of such (({- one hundred)) -} {+ eight +} percent valuations, opposite such descriptions of property on the assessment list and tax roll.

The assessor shall determine the revised assessed value for each tract o lot of land, according to the 1989 terms of this Initiative for taxation including improvements located thereon, and also enter this value opposite each description of property on the assessment list and tax roll. RCW 84.40.0305 shall be changed to reflect this portion of Sec. 15.

The assessor shall make an alphabetical list of names of all persons in the county liable to assessment of personal business property, and require each person to make a correct list of such property according to the standard form prescribed by the department of revenue, which statement and list shall include, if required by the form, the year of acquisition and total original cost of the business property in each category of the prescribed form, and shall be signed and verified under penalty of perjury by the person listing the personal business property: PROVIDED, That the assessor may list and value improvements on publicly owned land in the same manner as real property is listed and valued, including conformance with the revaluation program required under any changes and revisions of chapter 84.41 RCW that may become necessary. Such list and statement shall be filed on or before the last day of Apri The assessor shall on or beore the 1st day of January of each year mail a notice to all persons at their last known address that such statement and list is required, such notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of the personal business property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value, under the requirements of this Initiative, of the personal business property included in such statement and enter (({- one hundred) -}) {+ eighty +} percent of the same on the assessment roll opposite the name of the party assessed; and in making such entry in the assessment list, the assessor shall give the name and post office address of the party listing the personal business property, and if the party resides in a city, the assessor shall give the street and number or other brief description of the party's residence or place of business. The assessor may, after giving written notice of th action, and providing substantiation and documentation of same, to the person being assessed, add to the assessment list any taxable personal business property which then should be included in such list.

Sec. 16. RCW 84.40.320 and 1988 c 222 s 18 are each amended to read as follows:

The assessor shall add up and note the amount of each column in the deta and assessment list in such manner as prescribed or approved by the stat department of revenue, as will provide a convenient and permanent record of assessment. The assessor shall also make, under proper headings, a certification of assessment rolls and on the 15th day of July shall file the same with the clerk of the county board of equalization for the purpose of equalization by the said board. Such certificate shall be verified by an affidavit substantially in the following form:

State of Washington, County, ss.

I,, Assessor, do solemnly swear that the assessment rolls in this certificate contain a correct and full list of all real and personal business property subject to taxation in this county for the assessment year 19. . . ., so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law, ({- one hundred - } {+ eighty +} percent of true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I very truly believe.

Assessor.

Subscribed and sworn to before me this day of, 19. . . .

(L. S.), Auditor of county.

PROVIDED, That the failure of the assessor to complete the certificate shall in no wise invalidate the assessment. After the same has been duly equalized by the county board of equalization, the same shall be delivered to the county assessor.

Sec. 17. RCW 84.52.052 and 1996 c 230 s 1615 are each amended to read as follows:

The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 prevent the levy of additional taxes by any taxing district except school districts in which a larger levy is necessary in order to prevent impairment-of the obligation of contracts. Such levies shall be submitted to the voters of the affected district at a duly called election. Such elections shall require a sixty per centum number of vote from the preceding general election. It shall become effective the first day of January following said election. As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control district, county rail district, public hospital district, road district, service district, rural county library district, island library district, partial-county library district, cemetery district, city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, or cultural arts, stadium, and convention district.

Any such taxing district may levy taxes at a rate in excess of the rate in RCW 84.52.050 through 84.52.056 and 84.52.043, or ({- (84.55.010) - }) {+ 84.55.012 +} through 84.55.050, when submitted to the voters at a duly called election requiring a sixty per centum number of voters from the preceding general election and receiving a sixty per cent majority of the ballots cast in the district affected by the levy in the manner set forth in Article Section 2 of the Constitution of this state at a general or duly called election to be held in the year the levy is made.

A duly called election may be authorized and the time therefor fixed by county legislative authority, or council, board of commissioners, or other governing body of any such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which duly called election the proposition authorizing such excess levy shall be submitted in such form as to

enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no". Such excess levy proposals shall meet the requirements and terms as outlined in Section. 17.

Sec. 18. RCW 84.52,063 and 1997 c 3 s 125 (Referendum Bill No. 47) are each amended to read as follows:

A rural district library may submit tax levy to the voters of a library district, a levy proposal for approval at a duly called election. The levy shall be approved by a sixty percent of the ballots cast and at which a sixty per centum number of voters from the preceding general election cast their ballots. The levy shall be enacted the first day of January following said election. The levy amount shall be assessed against the assessed value multiplied by an assessed valuation (({- one hundred) -} {+ eight +} per cent of the true and fair market value of the taxable property in the rural district and having been adjusted and/or reduced according to the requirements of this Initiative to the tax year of 1989.

For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article 7, section 2 of the state Constitution and/or by statute.

Sec. 19. RCW 84.52.065 and 1991 sp.s. 31 s 16 are each amended to read as follows:

(({- Subject to the limitations in RCW 84,55,010, -})) In each year the state shall levy for collection in the following year for the support of common schools of the state a tax of three dollars and twenty cents per thousand dollars of assessed value upon the the assessed valuation of all taxable property within the state. As used in this section, "support of common schools" includes payment of the principal and interest on bonds issued for capital construction projects for common schools.

Sec. 20. RCW 84.52.069 and 1995 c 318 s 9 are each amended to read as follows:

(1) As used in this section, "taxing district means a county, emergency medical service district, city, town, public hospital district, urban emergency medical service district, or fire protection district.

(2) A taxing district may submit a property tax levy to the voters of the affected district requesting approval for an additional property tax levy at a duly called election. The levy shall be approved by a majority of sixty per cent of the votes cast and at which a sixty per centum number of voters from the preceding general elections cast their ballots. The levy shall be enacted the first day of January following said election. Ballot propositions shall conform with RCW 29.30.111 or the revisions that may change this statute to meet the requirements of this Initiative.

(3) Any tax approved under this section shall be used only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, and structures needed for the provision of emergency care or emergency services.

(4) If the county has received voter approval in a duly called election to support the services(s) in the county no other taxing district may submit a levy to provide the same service(s). No county-wide proposal may be placed on the ballot without the approval of the legislative authority, or, unless such a proposal is submitted in Initiative form that meets the minimum number of signatures of qualified and registered voters. The legislative authority referred to in this section require

only the county authority. AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not prohibit any city or town from submitting an annual excess levy proposal to the voters at a duly called election to fund emergency medical services. Such a levy shall be approved by a sixty percent majority of the ballots cast and a sixty per centum number of district voters from the preceding general election cast their ballots. The Levy shall be enacted the first day of January following said election. AND PROVIDED FURTHER, That if a county proposes to impose tax levies under this section, no other ballot propositions authorizing tax levies under this section by another taxing district in the county may be placed before the voters at the same duly called election at whi the county ballot proposition is placed: AND FURTHER, That any taxing district emergency service levy that is authorized subsequent to a count emergency medical service levy, shall expire concurrently with the county emergency medical service levy.

(5) The limitations in RCW 84.52.043 shall meet the requirements and intent of this Initiative and shall be changed. If the existing statute conforms to the wordage and intent of this Initiative, RCW 84.02.043 shall remain unchanged.

(({- (6)) The limitation in RCW 84.55.010 shall not apply to the first levy imposed pursuant to this section following the approval of such levy by the voters pursuant to subsection (2) of this section)) -}

Sec. 21. RCW 84.55.045 and 1982 1st ex.s. c 3 s 2 are amended to read as follows:

For purposes of applying the provisions of this chapter((- : -) {- (1) -})), {+ +} a levy by or for a port district pursuant to RCW 53.36.100 shall be treated in the same manner as a separate regular property tax levy made by or for a separate taxing district and shall meet all of the voter approval requirements that are set forth in this Initiative.

Sec. 22. RCW 89.08.400 and 1992 c 70 s 1 are amended to read as follows:

(1) Special assessments currently authorized under this statute for special assessments for conservation districts shall shall cease and desist immediately upon the passage of this Initiative. Any levy or assessment proposal shall be submitted to the voters of the affected district, and should any levy or assessment be presented it shall require a sixty percent majority vote for passage at a duly called election and a sixty per centum number of voters from the preceding general election. No county legislative authority shall impose any parcel or acreage assessment without a specific vote of the people to approve such a program.

(2) All state RCW statutes shall be amended to reflect the wordage and intent of this Initiative regarding conservation district assessments without voter approval within the affected district.

{+ NEW SECTION +}. Sec. 23. The department of revenue shall adopt rules to implement this act.

{+ NEW SECTION. +} Sec. 24. The following acts or parts are each repealed:

(1) RCW 84.55.010 and 1997 c 3 s 202 (Referendum Bill No. 47), 1979 ex.s. c 21 s 2, 1973 1st ex.s. c 67 s 1, & 1971 ex.s. c 288 s 20;

(2) RCW 84.55.020 and 1997 c 3 s 203 (Referendum Bill No. 47), & 1971 ex.s c 288 s 21;

- (3) RCW 84.55.030 and 1973 1st ex.s. c 195 s 107 & 1971 ex.s. c 288 s 22;
- (4) RCW 84.55,060 and 1979 ex.s. c 218 s 6, and
- (5) RCW 89.08.400 and 1992 c 70 s 1.

{+ NEW SECTION +}. Sec. 25. This act applies to taxes levied in 1999 for collection in 2000 and thereafter.

{+ NEW SECTION. +} Sec. 26. 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.

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