

**RCW 84.55.0101****Limit factor—Authorization for taxing district to use one hundred one percent or less—Ordinance or resolution.**

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. 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.

[ **2007 sp.s. c 1 § 2**; **1997 c 3 § 204** (Referendum Bill No. 47, approved November 4, 1997).]

**NOTES:**

**Reviser's note:** On November 8, 2007, Initiative Measure No. 747 was declared unconstitutional in its entirety in *Wash. Citizens Action of Wash. v. State*, 162 Wn.2d 142, 171 P.3d 486 (2007).

**Application—2007 sp.s. c 1:** "This act applies both prospectively and retroactively to taxes levied for collection in 2002 and thereafter." [ **2007 sp.s. c 1 § 3**.]

**Effective date—2007 sp.s. c 1:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [November 29, 2007]." [ **2007 sp.s. c 1 § 4**.]

**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**.