

RCW 84.52.010 Taxes levied or voted in specific amounts—Effect of constitutional and statutory limitations. (Effective until January 1, 2027.) (1) Except as is permitted under RCW 84.55.050, all taxes must be levied or voted in specific amounts.

(2) The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county must be determined, calculated, and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

(3) When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either of these sections, the assessor must recompute and establish a consolidated levy in the following manner:

(a) The full certified rates of tax levy for state, county, county road district, regional transit authority, and city or town purposes must be extended on the tax rolls in amounts not exceeding the limitations established by law; however, any state levy takes precedence over all other levies and may not be reduced for any purpose other than that required by RCW 84.55.010. If, as a result of the levies imposed under RCW 36.54.130, 36.69.145 by a park and recreation district described under (a)(viii) of this subsection (3), 84.34.230, 84.52.069, 84.52.105, 36.62.090, the portion of the levy by a metropolitan park district that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816, and any portion of a levy resulting from the correction of a levy error under RCW 84.52.085(3), the combined rate of regular property tax levies that are subject to the one percent limitation exceeds one percent of the true and fair value of any property, then these levies must be reduced as follows:

(i) The portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3) must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(ii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.140 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iv) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a fire

protection district or regional fire protection service authority that is protected under RCW 84.52.125 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(v) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.135 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vi) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a ferry district under RCW 36.54.130 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a metropolitan park district that is protected under RCW 84.52.120 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(viii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 36.69.145 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated. This subsection (3)(a)(viii) only applies to a park and recreation district located on an island and within a county with a population exceeding 2,000,000;

(ix) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the levy imposed under RCW 84.52.069 that is in excess of 30 cents per \$1,000 of assessed value, must be reduced on a pro rata basis until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated; and

(x) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the 30 cents per \$1,000 of assessed value of tax levy imposed under RCW 84.52.069 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or eliminated.

(b) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property must be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(i) First, the certified property tax levy authorized under RCW 84.52.821 must be reduced on a pro rata basis or eliminated;

(ii) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145 except a park and recreation district described under (a)(viii) of this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or eliminated;

(iii) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts other than the portion of a levy protected under RCW 84.52.816 must be reduced on a pro rata basis or eliminated;

(iv) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, regional fire protection service authorities, library districts, the first 50 cents per \$1,000 of assessed valuation levies for metropolitan park districts, and the first 50 cents per \$1,000 of assessed valuation levies for public hospital districts, must be reduced on a pro rata basis or eliminated;

(v) Fifth, if the consolidated tax levy rate still exceeds these limitations, the first 50 cents per \$1,000 of assessed valuation levies for metropolitan park districts created on or after January 1, 2002, must be reduced on a pro rata basis or eliminated;

(vi) Sixth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 and regional fire protection service authorities under RCW 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or eliminated; and

(vii) Seventh, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, regional fire protection service authorities under RCW 52.26.140(1)(a), library districts, metropolitan park districts created before January 1, 2002, under their first 50 cents per \$1,000 of assessed valuation levy, and public hospital districts under their first 50 cents per \$1,000 of assessed valuation levy, must be reduced on a pro rata basis or eliminated. [2024 c 361 s 5; 2023 c 28 s 3; 2021 c 117 s 2; 2017 c 196 s 10; (2017 c 196 s 9 expired January 1, 2018). Prior: 2015 3rd sp.s. c 44 s 325; (2015 3rd sp.s. c 44 s 324 expired January 1, 2018); 2015 3rd sp.s. c 24 s 405; (2015 3rd sp.s. c 24 s 404 expired January 1, 2018); 2015 c 170 s 2; (2011 1st sp.s. c 28 s 2 expired January 1, 2018); (2011 c 275 s 1 expired January 1, 2018); 2009 c 551 s 7; 2007 c 54 s 26; 2005 c 122 s 2; prior: 2004 c 129 s 21; 2004 c 80 s 3; 2003 c 83 s 310; prior: 2002 c 248 s 15; 2002 c 88 s 7; 1995 2nd sp.s. c 13 s 4; 1995 c 99 s 2; 1994 c 124 s 36; 1993 c 337 s 4; 1990 c 234 s 4; 1988 c 274 s 7; 1987 c 255 s 1; 1973 1st ex.s. c 195 s 101; 1973 1st ex.s. c 195 s 146; 1971 ex.s. c 243 s 6; 1970 ex.s. c 92 s 4; 1961 c 15 s 84.52.010; prior: 1947 c 270 s 1; 1925 ex.s. c 130 s 74; Rem. Supp. 1947 s 11235; prior: 1920 ex.s. c 3 s 1; 1897 c 71 s 62; 1893 c 124 s 63.]

Expiration date—2024 c 361 ss 3 and 5: See note following RCW 84.52.043.

Expiration date—2023 c 28 ss 3 and 5: "Sections 3 and 5 of this act expire January 1, 2027." [2023 c 28 s 10.]

Application—2023 c 28 ss 3 and 5: "Sections 3 and 5 of this act apply to taxes levied for collection in 2024 through 2026." [2023 c 28 s 13.]

Application—Expiration date—2021 c 117: See notes following RCW 36.69.145.

Effective date—2017 c 196 s 10: "Section 10 of this act takes effect January 1, 2018." [2017 c 196 s 17.]

Expiration date—2017 c 196 s 9: "Section 9 of this act expires January 1, 2018." [2017 c 196 s 16.]

Effective date—2017 c 196 ss 1-9, 11, 13, and 14: See note following RCW 52.26.220.

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: See note following RCW 84.52.043.

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: See note following RCW 84.52.043.

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—2015 3rd sp.s. c 24 s 405: "Section 405 of this act takes effect January 1, 2018." [2015 3rd sp.s. c 24 s 806.]

Expiration date—2015 3rd sp.s. c 24 s 404: "Section 404 of this act expires January 1, 2018." [2015 3rd sp.s. c 24 s 805.]

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Contingent effective date—2011 1st sp.s. c 28 s 2: "(1) Section 1 of this act takes effect if section 1, chapter 275, Laws of 2011 is not enacted into law.

(2) Section 2 of this act takes effect if section 1, chapter 275, Laws of 2011 is enacted into law." [2011 1st sp.s. c 28 s 6.]

Application—2011 1st sp.s. c 28: "This act applies to taxes levied for collection in 2012 through 2017." [2011 1st sp.s. c 28 s 5.]

Expiration date—2011 1st sp.s. c 28: "This act expires January 1, 2018." [2011 1st sp.s. c 28 s 7.]

Application—Expiration date—2011 c 275: See notes following RCW 84.52.043.

Severability—2007 c 54: See note following RCW 82.04.050.

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Intent—1995 2nd sp.s. c 13: See note following RCW 84.48.080.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—1988 c 274: "The legislature finds that, due to statutory and constitutional limitations, the interdependence of the regular property tax levies of the state, counties, county road districts, cities and towns, and junior taxing districts can cause significant reductions in the otherwise authorized levies of those taxing districts, resulting in serious disruptions to essential services provided by those taxing districts. The purpose of this act is to avoid unnecessary reductions in regular property tax revenue without exceeding existing statutory and constitutional tax limitations on cumulative regular property tax levy rates. The legislature declares that it is a purpose of the state, counties, county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by this act by which revenue levels supporting the services provided by all taxing districts might be maintained." [1988 c 274 s 1.]

Severability—1988 c 274: "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." [1988 c 274 s 13.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Intent—1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 s 1.]

Effective date—Application—1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 s 11.]

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(2) The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

(3) When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either of these sections, the assessor must recompute and establish a consolidated levy in the following manner:

(a) The full certified rates of tax levy for state, county, county road district, regional transit authority, and city or town purposes must be extended on the tax rolls in amounts not exceeding the limitations established by law; however any state levy takes precedence over all other levies and may not be reduced for any purpose other than that required by RCW 84.55.010. If, as a result of the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069, 84.52.105, 36.62.090, the portion of the levy by a metropolitan park district that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816, and the portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3), the combined rate of regular property tax levies that are subject to the one percent limitation exceeds one percent of the true and fair value of any property, then these levies must be reduced as follows:

(i) The portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3) must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(ii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.140 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iv) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a fire protection district or regional fire protection service authority that is protected under RCW 84.52.125 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(v) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the

true and fair value of any property, the levy imposed by a county under RCW 84.52.135 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vi) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a ferry district under RCW 36.54.130 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a metropolitan park district that is protected under RCW 84.52.120 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(viii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the levy imposed under RCW 84.52.069 that is in excess of 30 cents per \$1,000 of assessed value, must be reduced on a pro rata basis until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated; and

(ix) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the 30 cents per \$1,000 of assessed value of tax levy imposed under RCW 84.52.069 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or eliminated.

(b) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property must be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(i) First, the certified property tax levy authorized under RCW 84.52.821 must be reduced on a pro rata basis or eliminated;

(ii) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or eliminated;

(iii) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts other than the portion of a levy protected under RCW 84.52.816 must be reduced on a pro rata basis or eliminated;

(iv) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, regional fire protection service authorities, library districts, the first 50 cents per \$1,000 of assessed valuation levies for metropolitan park districts, and the first 50 cents per \$1,000 of assessed valuation levies for public hospital districts, must be reduced on a pro rata basis or eliminated;

(v) Fifth, if the consolidated tax levy rate still exceeds these limitations, the first 50 cents per \$1,000 of assessed valuation levies for metropolitan park districts created on or after January 1, 2002, must be reduced on a pro rata basis or eliminated;

(vi) Sixth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 and regional fire protection service authorities under RCW 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or eliminated; and

(vii) Seventh, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, regional fire protection service authorities under RCW 52.26.140(1)(a), library districts, metropolitan park districts created before January 1, 2002, under their first 50 cents per \$1,000 of assessed valuation levy, and public hospital districts under their first 50 cents per \$1,000 of assessed valuation levy, must be reduced on a pro rata basis or eliminated. [2024 c 361 s 6; 2023 c 28 s 4; 2017 c 196 s 10; (2017 c 196 s 9 expired January 1, 2018). Prior: 2015 3rd sp.s. c 44 s 325; (2015 3rd sp.s. c 44 s 324 expired January 1, 2018); 2015 3rd sp.s. c 24 s 405; (2015 3rd sp.s. c 24 s 404 expired January 1, 2018); 2015 c 170 s 2; (2011 1st sp.s. c 28 s 2 expired January 1, 2018); (2011 c 275 s 1 expired January 1, 2018); 2009 c 551 s 7; 2007 c 54 s 26; 2005 c 122 s 2; prior: 2004 c 129 s 21; 2004 c 80 s 3; 2003 c 83 s 310; prior: 2002 c 248 s 15; 2002 c 88 s 7; 1995 2nd sp.s. c 13 s 4; 1995 c 99 s 2; 1994 c 124 s 36; 1993 c 337 s 4; 1990 c 234 s 4; 1988 c 274 s 7; 1987 c 255 s 1; 1973 1st ex.s. c 195 s 101; 1973 1st ex.s. c 195 s 146; 1971 ex.s. c 243 s 6; 1970 ex.s. c 92 s 4; 1961 c 15 s 84.52.010; prior: 1947 c 270 s 1; 1925 ex.s. c 130 s 74; Rem. Supp. 1947 s 11235; prior: 1920 ex.s. c 3 s 1; 1897 c 71 s 62; 1893 c 124 s 63.]

Effective date—2024 c 361 ss 4 and 6: See note following RCW 84.52.043.

Effective date—2023 c 28 ss 4 and 6: "Sections 4 and 6 of this act take effect January 1, 2027." [2023 c 28 s 11.]

Application—2023 c 28 ss 4 and 6: "Sections 4 and 6 of this act apply to taxes levied for collection in 2027 and thereafter." [2023 c 28 s 14.]

Effective date—2017 c 196 s 10: "Section 10 of this act takes effect January 1, 2018." [2017 c 196 s 17.]

Expiration date—2017 c 196 s 9: "Section 9 of this act expires January 1, 2018." [2017 c 196 s 16.]

Effective date—2017 c 196 ss 1-9, 11, 13, and 14: See note following RCW 52.26.220.

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: See note following RCW 84.52.043.

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: See note following RCW 84.52.043.

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—2015 3rd sp.s. c 24 s 405: "Section 405 of this act takes effect January 1, 2018." [2015 3rd sp.s. c 24 s 806.]

Expiration date—2015 3rd sp.s. c 24 s 404: "Section 404 of this act expires January 1, 2018." [2015 3rd sp.s. c 24 s 805.]

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Contingent effective date—2011 1st sp.s. c 28 s 2: "(1) Section 1 of this act takes effect if section 1, chapter 275, Laws of 2011 is not enacted into law.

(2) Section 2 of this act takes effect if section 1, chapter 275, Laws of 2011 is enacted into law." [2011 1st sp.s. c 28 s 6.]

Application—2011 1st sp.s. c 28: "This act applies to taxes levied for collection in 2012 through 2017." [2011 1st sp.s. c 28 s 5.]

Expiration date—2011 1st sp.s. c 28: "This act expires January 1, 2018." [2011 1st sp.s. c 28 s 7.]

Application—Expiration date—2011 c 275: See notes following RCW 84.52.043.

Severability—2007 c 54: See note following RCW 82.04.050.

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Intent—1995 2nd sp.s. c 13: See note following RCW 84.48.080.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—1988 c 274: "The legislature finds that, due to statutory and constitutional limitations, the interdependence of the regular property tax levies of the state, counties, county road districts, cities and towns, and junior taxing districts can cause significant reductions in the otherwise authorized levies of those taxing districts, resulting in serious disruptions to essential services provided by those taxing districts. The purpose of this act is to avoid unnecessary reductions in regular property tax revenue without exceeding existing statutory and constitutional tax limitations on cumulative regular property tax levy rates. The legislature declares that it is a purpose of the state, counties,

county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by this act by which revenue levels supporting the services provided by all taxing districts might be maintained." [1988 c 274 s 1.]

Severability—1988 c 274: "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." [1988 c 274 s 13.]

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Intent—1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 s 1.]

Effective date—Application—1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 s 11.]