



Secretary of State

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Bonds and Levies

Clearinghouse Elections Notice

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Districts may place bond and levy issues on any regularly scheduled election. Each ballot measure may have different requirements for passage.

County Auditors and districts with taxing authority (including counties, cities and towns) have different roles and responsibilities.

Definitions

Bonds. Bonds are issued to fund the capital expenses of a district. Bonds, similar to securing a loan, use additional property taxes for payment over a specified length of time.

Excess Levy. A levy of additional taxes by any type of taxing district. The amount is over and above the total tax allowed by statute. (RCW 84.52.052)

Levy Lid or Levy Lid Lift. A tax increase that does not exceed the total tax allowed by statute. (RCW 84.55.050)

Measures. Any proposition or question submitted to voters. (RCW 29A.04.091)

Simple Majority or Majority. Minimum of 50% plus one vote of the total votes cast.

Super Majority. Minimum of 60% of the total votes cast.

Validation. The minimum number of voters required to “turn out” (cast a valid ballot) in an excess levy or bond election.

County Auditor Responsibilities

Determine validation numbers for all districts.

Validation numbers are based upon the number of voters who voted within a district in the last general election. Calculate the validation numbers after the certification of a general election, and before any voter registration data maintenance.

Most voter registration systems provide a report with validation and minimum vote calculations for each district; you may be asked to verify or explain the calculations (see p.3, “**How to Calculate Passage Requirements**”).

Best Practices: Provide each district with validation numbers for the coming year and the resolution deadlines for each election date. Post current validation numbers on the County Auditor’s website.

Accept resolutions from districts.

Districts must submit a resolution to place a levy or bond into a specific election. The resolution must arrive in the Auditor’s Office by the statutory deadline. (RCW 29A.04.330)

February or April Special Election	60 days prior
Primary	Friday immediately before Candidate Filing Week
General Election	Day of the Primary

Request a ballot title from the County Prosecuting Attorney.

When a resolution comes from a district, a ballot title must be written. City and town ballot titles are created by the city attorney. For all other districts, the County Prosecuting Attorney is responsible for the ballot title. (RCW 29A.36.071)

Send a copy of the ballot title to the district.

Even if the County Prosecuting Attorney accepts a ballot title submitted in the resolution, the County Auditor must send a copy of the approved ballot title to the district. This receipt of a ballot title from the County Prosecuting Attorney or city attorney triggers the 10-day period in which a district may challenge a ballot title. (RCW 29A.36.080 and 29A.36.090)

Best Practices: Use a checklist to document each step required to place a resolution on the ballot. Provide a deadline to the County Prosecuting Attorney for responding with a ballot title. Post the ballot title on the County website at the same time.

Place the measure on the ballot upon receipt of the ballot title.

Using the ballot title provided, follow procedures for conducting the election.

Certify election results.

The County Auditor is only responsible for certifying the election results. The County Auditor does not determine if a particular measure has met the legal requirements for passage—that is the responsibility of the district.

Notify districts.

Provide districts with certified election results. The results for school district measures must also be provided to the Superintendent of Public Instruction (SPI).

Optional: At certification, provide your County Assessor and County Treasurer with certification documentation for all district measures.

District Responsibilities

Submit timely resolutions for measures.

Districts must submit resolutions to the County Auditor by the statutory deadline. State law determines the deadline for resolutions; exceptions must not be granted.

Resolutions calling for a special election may be submitted electronically. (WAC 434-208-060)

Determine the requirements for passage of measures.

Each district determines the requirements for passage of a bond or levy measure.

Best Practice: At the time a resolution is submitted, the County Auditor can request the requirement for passage from the district.

Determine if the measure meets passage requirements upon receipt of certified election results.

When election results are certified, the district determines if the results meet passage requirements. The district should notify the County Treasurer and County Assessor of the passage of bonds and levies to ensure accurate collection of taxes.

Q&A: How to Calculate Passage Requirements

Even though a voter registration system produces validation numbers, you may be asked to verify the numbers reported for a district. You may also be asked to explain how passage requirements are calculated.

What are the passage requirements for a bond or excess levy?

Except for school excess levies, all excess tax levies must meet validation requirements **and** receive at least 60% approval to pass.

“Rounding” a number is not allowed. Rounding should never be used to reach 60% approval for a bond or levy.

How are validation numbers calculated?

The minimum turnout of voters must be met for passage. For excess levies and bonds, turnout must equal or exceed 40% of the number of voters who voted in the last general election.

Example:

10,000 voters participated in the last general election

X 40%

4,000 voters must participate (minimum turnout) to pass a bond or levy

Are there any exceptions to passage requirements?

There are two exceptions to **excess levy** passage.

- Excess levies for schools are exempt from the 60% supermajority and 40% minimum turnout requirements. Passage of excess levies for schools only requires a simple majority of “yes” votes.
- Excess levies for other districts do not need to meet the minimum turnout if a levy receives at least the minimum number of “yes” votes (24% of the votes cast in the district at the last general election).

Example using the above:

4,000 minimum turnout

X 60%

2,400 minimum “yes” votes

In this example, if this district has less than 4,000 voters participating in an excess levy election, the levy will pass if it receives at least 2,400 “yes” votes.

There are no exceptions for calculating the passage of bond measures.