



SPOKANE COUNTY REPUBLICAN PARTY RESOLUTION

Restore School District Levy Approval Threshold—Repeal Amendment 101 to Article VII Section 2 of the Washington State Constitution

Executive Summary: This resolution calls for repealing **Amendment 101** to the Washington State Constitution and restoring the former requirement that school district excess property tax levies receive **three-fifths (60%) voter approval and a forty percent (40%) General Election voter participation threshold** before passage. It argues that the current simple-majority standard has contributed to rising property tax burdens and reduced taxpayer accountability. The resolution also supports property tax relief measures, including a proposed opt-out option for certain homeowners, seniors on fixed incomes, and disabled veterans, while promoting greater fiscal transparency and accountability in school district spending.

The resolution below is presented in a format that the Spokane County Board of Commissioners may use to advance this critical measure. It would reverse a significant wrong enacted by the Washington State Legislature, restore the historic three-fifths voter approval requirement for school district levies, and provide immediate property tax relief to seniors on fixed incomes and veterans with disabilities.

In considering this resolution, it is important to note that the underlying measure passed by a narrow margin of 50.61% to 49.39%, falling well short of the three-fifths threshold that had been required before this legislation replaced that standard.

A PROPOSED RESOLUTION OF SPOKANE COUNTY, WASHINGTON, CALLING FOR THE REPEAL OF AMENDMENT 101 TO ARTICLE VII, SECTION 2 OF THE WASHINGTON STATE CONSTITUTION, RESTORING THE HISTORIC THREE-FIFTHS (60%) VOTER APPROVAL AND 40% VALIDATION REQUIREMENTS FOR SCHOOL DISTRICT EXCESS PROPERTY TAX LEVIES, AND PROVIDING PROPERTY TAX LEVY RELIEF FOR CERTAIN HOMEOWNERS PENDING CONSTITUTIONAL RESTORATION

WHEREAS, The people of Washington have a fundamental interest in protecting private property rights, maintaining affordable homeownership, and ensuring accountability in taxation; and

WHEREAS, Amendment 101 to Article VII, Section 2 of the Washington State Constitution removed the historic requirement that school district excess property tax levies receive approval by not less than three-fifths (60%) of voters together with a minimum forty percent (40%) voter participation validation threshold; and

WHEREAS, The simple majority voting standard established by Amendment 101 has made it substantially easier for local school districts to increase excess property tax levies, resulting in tax burdens that many citizens believe exceed reasonable levels of affordability and accountability; and

WHEREAS, Citizens of Spokane County and throughout Washington State have experienced persistent inflationary conditions affecting housing, utilities, food, transportation, healthcare, and other necessities of life; and

WHEREAS, The growth of government expenditures and taxation has outpaced the growth of personal real income in many communities, placing increasing financial pressure upon homeowners, retirees, working families, and veterans; and

WHEREAS, Low-income and middle-income homeowners increasingly face difficulty paying property taxes and excess school levies while maintaining the necessities of daily living; and

WHEREAS, Senior citizens living on fixed incomes and veterans with service-connected disabilities are particularly vulnerable to escalating property tax burdens that are beyond their ability to control; and

WHEREAS, The citizens of Spokane County desire the restoration of stronger voter safeguards before additional excess school district property taxes may be imposed; and

WHEREAS, the citizens of Spokane County find that restoring the historic three-fifths approval requirement and the forty percent voter turnout validation threshold would encourage broader public consensus and greater fiscal accountability in local taxation decisions.

NOW, THEREFORE, BE IT RESOLVED BY THE SPOKANE COUNTY LEGISLATIVE AUTHORITY:

Section 1. Findings.

The foregoing recitals are hereby adopted as findings of fact and incorporated fully into this Resolution.

Section 2. Request for Repeal of Amendment 101.

The County hereby formally petitions the Washington State Legislature and the voters of the State of Washington to initiate and approve a constitutional amendment repealing Amendment 101 to Article VII, Section 2 of the Washington State Constitution and restoring the following requirements for approval of school district excess property tax levies:

1. Approval by not less than three-fifths (60%) of those voting on the proposition; and
2. A voter participation validation requirement equal to at least forty percent (40%) of the number of voters participating in the last preceding general election, or such substantially equivalent validation requirement as may be established by law.

Section 3. Taxpayer Protection Policy.

The County declares that excessive property tax burdens threaten the affordability of homeownership and the economic security of county residents and therefore supports legislative reforms that:

1. Protect homeowners from excessive growth in local tax levies;
2. Require greater fiscal transparency and accountability in school district spending;
3. Encourage prioritization of essential educational services before requests for additional taxation; and
4. Promote long-term property tax relief for Washington State residents.

Section 4. Local Levy Opt-Out Policy Proposal.

Subject to applicable state law and constitutional limitations, the County supports enactment of legislation authorizing eligible homeowners to opt out of school district excess tax levies approved solely by a simple majority vote.

Eligible homeowners shall include:

1. Homeowners with one or more school-age children residing in the home;

2. Senior citizens receiving fixed retirement income; and
3. Veterans possessing a service-connected disability rating of thirty percent (30%) or greater.

The County further requests that the Washington State Legislature enact enabling legislation necessary to authorize and implement such taxpayer election rights.

Section 5. Legislative Memorial.

The Clerk of the County shall transmit certified copies of this Resolution to:

- The Governor of Washington;
- The President of the Washington State Senate;
- The Speaker of the Washington House of Representatives;
- Members of the Washington State Legislature representing this County; and
- The Washington State Association of Counties.

Section 6. Severability.

If any provision of this Resolution is determined invalid by a court of competent jurisdiction, such invalidity shall not affect the remaining provisions, which shall remain in full force and effect.

Section 7. Effective Date.

This Resolution shall take effect immediately upon adoption.

ADOPTED this ____ day of _____, 20.

**BOARD OF COUNTY COMMISSIONERS / COUNTY COUNCIL
SPOKANE COUNTY, WASHINGTON**

**Adopted by we, the delegated representatives of the Republican electors of Spokane County,
assembled in convention on this 22nd day of August 2026.**

Signed: _____,

Chair, Spokane County Republican Party Convention

Signed: _____,

Secretary, Spokane County Republican Party Convention