

# **Bonds and Levies**

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This Clearinghouse is reissued to reflect WAC amendments and replaces Clearinghouse #16-01 issued January 13, 2016.

Districts may place bond and levy issues on any regularly scheduled election.

County Auditors and districts with taxing authority have different roles and responsibilities.

## **County Auditor Responsibilities**

## Determine taxing district turnout for validation.

Districts use general election turnout to determine the validation requirements for their bond and levy measures. The County Auditor must provide a report that lists the number of voters that participated in the general election for each taxing district in their county.

The County Auditor is not responsible for determining minimum turnout or yes votes required for ballot measures and shall not determine if ballot measures meet requirements for passage. The County Auditor should not provide any other validation numbers to districts.

*Best Practices:* Provide each taxing district with the deadlines for submitting levy or bond resolutions for each election along with a copy of the voter turnout report.

## Accept resolutions from districts.

Districts must submit a resolution to hold a special election for a levy or bond measure. The resolution must arrive in the Auditor's Office by the statutory deadline. (RCW 29A.04.330)

Resolution deadlines:

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

## Request a ballot title from the County Prosecuting Attorney or City Attorney.

When a resolution comes from a district, a ballot title must be written. City and town ballot titles are drafted 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.

The County Auditor must immediately send a copy of the ballot title prepared by the County Prosecuting Attorney or city attorney to the persons proposing the measure, the county or municipality, and to any person requesting a copy of the ballot title. The receipt of a ballot title from the County Prosecuting Attorney or city attorney triggers the 10-day period in which a ballot title may be challenged. (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 or city attorney for responding with a ballot title.

## Place the measure on the ballot.

After the 10-day appeal period has passed, use the ballot title submitted by the Prosecuting Attorney or city attorney. Use the court determined ballot title if an appeal was filed.

## 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 certified election results for all district measures.

#### **Taxing 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)

#### Passage of bond and levy measures.

When election results are certified, it will be up to district officers to determine the requirements for passage and whether the election results meet passage requirements. The County Auditor need only certify and report election results.

## Answer constituent and media questions about the passage of measures.

The County Auditor is not an expert in bond and levy law and should not answer questions regarding the passage of a measure. All inquiries should be referred to the taxing district.

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