

# **Bond Case Briefs**

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## **TAX - WASHINGTON**

### **End Prison Industrial Complex v. King County**

**Supreme Court of Washington - December 27, 2018 - P.3d - 2018 WL 6802651**

Objector brought declaratory judgment action against county, challenging county's assessment of increased property taxes.

The Superior Court, King County dismissed action as untimely. The Court of Appeals reversed.

After grant of review, the Supreme Court of Washington held that:

- Proposed measure for increase in property taxes sufficiently described taxation structure which county later implemented, and therefore ten-day time limit for challenging measure's ballot title applied;
- Challenges to a ballot title based on failure to comply with statute requiring a ballot title for a levy lid lift to contain an express statement in certain circumstances must be raised during the statutory ten-day time limit for challenges to a ballot title; and
- Challenges to a ballot title based on failure to comply with statutory accuracy and clarity requirements must be raised during the statutory ten-day time limit for challenges to a ballot title.