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End Prison Industrial Complex v. King County

Court of Appeals of Washington, Division 2 - September 26, 2017 - 402 P.3d 918

Nonprofit corporation sued county seeking declaratory and injunctive relief regarding county's calculation of property tax increases under local ballot measure that authorized property tax levy at a rate above established statutory limit and asserting that measure's language did not expressly state that increased base tax amount in the first year could be used to calculate future years' increases and that the measure did not expressly state that tax proceeds could be used to construct a juvenile detention facility, as were required by statute.

The Superior Court granted county's motion for summary judgment, denied nonprofit's motion for partial summary judgment, and dismissed nonprofit's claims with prejudice. Nonprofit appealed.

The Court of Appeals held that:

- Nonprofit was not required to bring its claim regarding measure before measure was put to election;
- Language in measure did not satisfy statutory requirement for an express statement of how subsequent years' levies would be calculated, and thus county improperly implemented measure; but
- First sentence of measure was a clear and express statement of the limited purpose of the funds created by the levy.

Nonprofit corporation was not required to bring its claim challenging county's calculation of property tax increases under local ballot measure that authorized property tax levy at a rate above established statutory limit before measure was put to election, under statute providing a preliminary procedure by which dissatisfied persons could object to a ballot title and seek its amendment. Nonprofit sought to enforce terms of ballot title as written and approved by voters, rather than claiming that ballot title was infirm under statute, and did not object to language of ballot title.

Language in local ballot measure, which authorized property tax levy at a rate above established statutory limit, that implied that levy amount during first year would be used to compute the amount of levies in subsequent years was insufficient to satisfy requirement for an express statement of how subsequent years' levies would be calculated under statute governing elections to increase property taxes, and thus county improperly implemented measure in calculating property tax increases under measure for subsequent years, where measure's statement concerning subsequent levies only stated that subsequent levies would be subject to limitations of statutory chapter governing limitations on property taxes.

First sentence of local ballot measure, which authorized property tax levy at a rate above established statutory limit for a replacement facility for juvenile justice and family law services, was a clear and express statement of the limited purpose of the funds created by the levy, as was required by statute governing elections to increase property taxes. Measure's use of word "replace" rather than "construct" did not make measure's limited purpose unclear, no voter was likely to have been

deceived or misled when county inaccurately named the existing facility in measure, and measure was neither vague nor obscure and its limited purpose was clear.

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