
HOUSE BILL 1418

State of Washington

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By Representatives Gombosky, McMorris, Mulliken, Pennington, Ahern, Wood, Ogden, Benson, Reardon, Linville, Haigh, Miloscia, Simpson, McIntire, Santos, Rockefeller and Kessler

Read first time 01/25/2001. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to community revitalization financing; amending RCW
2 36.33.220, 36.79.140, 36.82.040, 46.68.124, and 82.03.130; adding a new
3 section to chapter 27.12 RCW; adding a new section to chapter 35.61
4 RCW; adding a new section to chapter 36.32 RCW; adding a new section to
5 chapter 36.68 RCW; adding a new section to chapter 36.69 RCW; adding a
6 new section to chapter 36.75 RCW; adding a new section to chapter 52.12
7 RCW; adding a new section to chapter 53.08 RCW; adding a new section to
8 chapter 54.16 RCW; adding a new section to chapter 67.38 RCW; adding a
9 new section to chapter 68.52 RCW; adding a new section to chapter 70.44
10 RCW; adding a new section to chapter 86.15 RCW; adding a new section to
11 chapter 84.55 RCW; adding a new chapter to Title 39 RCW; and providing
12 an expiration date.

13 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

14 NEW SECTION. **Sec. 1.** (1) It is declared to be the public policy
15 of the state of Washington to promote and facilitate the orderly
16 development and economic stability of its communities. Local
17 governments need the ability to raise revenue to finance public
18 improvements that are designed to encourage economic growth and
19 development in geographic areas characterized by high levels of

1 unemployment and stagnate employment and income growth. The
2 construction of necessary public improvements in accordance with local
3 economic development plans will encourage investment in job-producing
4 private development and expand the public tax base.

5 (2) It is the purpose of this chapter:

6 (a) To encourage taxing districts to cooperate in the allocation of
7 future tax revenues that are used to finance public improvements
8 designed to encourage private development in selected areas, in
9 particular in those local governments that are located adjacent to
10 another state or international border;

11 (b) To assist those local governments that have a competitive
12 disadvantage in its ability to attract business, private investment, or
13 commercial development due to its location near a state or
14 international border; and

15 (c) To prevent or arrest the decay of selected areas due to the
16 inability of existing financial methods to provide needed public
17 improvements, and to encourage private investment designed to promote
18 and facilitate the orderly redevelopment of selected areas.

19 NEW SECTION. **Sec. 2.** The definitions in this section apply
20 throughout this chapter unless the context clearly requires otherwise.

21 (1) "Assessed value of real property" means the valuation of real
22 property as placed on the last completed assessment roll.

23 (2) "Local government" means any city, town, or county.

24 (3) "Ordinance" means any appropriate method of taking legislative
25 action by a local government.

26 (4) "Public improvements" means:

27 (a) Infrastructure improvements within the increment area that
28 include, but are not limited to:

29 (i) Street and road construction and maintenance;

30 (ii) Water and sewer system construction and improvements;

31 (iii) Sidewalks and streetlights;

32 (iv) Parking, terminal, and dock facilities;

33 (v) Public transportation facilities; and

34 (vi) Park facilities and recreational areas;

35 (b) Publicly owned or leased facilities within the jurisdiction of
36 a local government which the sponsor has authority to provide; and

37 (c) Expenditures for any of the following purposes:

1 (i) Providing environmental analysis, professional management,
2 planning, and promotion within the apportionment district, including
3 the management and promotion of retail trade activities in the
4 apportionment district;

5 (ii) Providing maintenance and security for common or public areas
6 in the apportionment district; or

7 (iii) Historic preservation activities authorized under RCW
8 35.21.395.

9 (5) "Public improvement costs" means the costs of: (a) Design,
10 planning, acquisition, site preparation, construction, reconstruction,
11 rehabilitation, improvement, and installation of public improvements;
12 (b) relocating, maintaining, and operating property pending
13 construction of public improvements; (c) relocating utilities as a
14 result of public improvements; (d) financing public improvements,
15 including interest during construction, legal and other professional
16 services, taxes, insurance, principal and interest costs on general
17 indebtedness issued to finance public improvements, and any necessary
18 reserves for general indebtedness; (e) assessments incurred in
19 revaluing real property for the purpose of determining the tax
20 allocation base value that are in excess of costs incurred by the
21 assessor in accordance with the revaluation plan under chapter 84.41
22 RCW, and the costs of apportioning the taxes and complying with this
23 chapter and other applicable law; and (f) administrative expenses and
24 feasibility studies reasonably necessary and related to these costs,
25 including related costs that may have been incurred before adoption of
26 the ordinance authorizing the public improvements and the use of
27 community revitalization financing to fund the costs of the public
28 improvements.

29 (6) "Regular property taxes" means regular property taxes as
30 defined in RCW 84.04.140, except: (a) Regular property taxes levied by
31 port districts or public utility districts specifically for the purpose
32 of making required payments of principal and interest on general
33 indebtedness; and (b) regular property taxes levied by the state for
34 the support of the common schools under RCW 84.52.065.

35 (7) "Tax allocation base value" means the true and fair value of
36 real property located within an increment area for taxes imposed in the
37 year in which the increment area is created, plus seventy-five percent
38 of any increase in the true and fair value of real property located

1 within an increment area that is placed on the assessment rolls after
2 the increment area is created.

3 (8) "Tax allocation revenues" means those tax revenues derived from
4 the imposition of regular property taxes on the increment value and
5 distributed to finance public improvements.

6 (9) "Increment area" means the geographic area from which taxes are
7 to be appropriated to finance public improvements authorized under this
8 chapter.

9 (10) "Increment value" means seventy-five percent of any increase
10 in the true and fair value of real property in an increment area that
11 is placed on the tax rolls after the increment area is created.

12 (11) "Taxing districts" means a governmental entity that levies or
13 has levied for it regular property taxes upon real property located
14 within a proposed or approved increment area.

15 (12) "Value of taxable property" means the value of the taxable
16 property as defined in RCW 39.36.015.

17 NEW SECTION. **Sec. 3.** A local government may finance public
18 improvements using community revitalization financing subject to the
19 following conditions:

20 (1) The local government adopts an ordinance designating an
21 increment area within its boundaries and specifying the public
22 improvements proposed to be financed in whole or in part with the use
23 of community revitalization financing;

24 (2) The public improvements proposed to be financed in whole or in
25 part using community revitalization financing are expected to encourage
26 private development within the increment area and to increase the fair
27 market value of real property within the increment area;

28 (3) Private development that is anticipated to occur within the
29 increment area, as a result of the public improvements, will be
30 consistent with the countywide planning policy adopted by the county
31 under RCW 36.70A.210 and the local government's comprehensive plan and
32 development regulations adopted under chapter 36.70A RCW; and

33 (4) Taxing districts, in the aggregate, that levy at least sixty
34 percent of the regular property tax within which the increment area is
35 located approves the community revitalization financing of the project
36 under section 5(1) of this act.

1 NEW SECTION. **Sec. 4.** Public improvements that are financed with
2 community revitalization financing may be undertaken and coordinated
3 with other programs or efforts undertaken by the local government and
4 other taxing districts and may be funded in part from revenue sources
5 other than community revitalization financing.

6 NEW SECTION. **Sec. 5.** Before adopting an ordinance creating the
7 increment area, a local government must:

8 (1) Obtain written agreement for the use of community
9 revitalization financing to finance all or a portion of the costs of
10 the designated public improvements from taxing districts that, in the
11 aggregate, levy at least sixty percent of the regular property tax on
12 property within the increment area. A signed, written agreement from
13 taxing districts that in the aggregate levy at least sixty percent of
14 the regular property tax within the increment area, constitutes
15 concurrence by all taxing districts in the increment district in the
16 public improvement and participation in the public improvement to the
17 extent of providing limited funding under community revitalization
18 financing authorized under this chapter. The agreement must be
19 authorized by the governing body of taxing districts that in the
20 aggregate levy at least sixty percent of the regular property tax on
21 property within the increment area;

22 (2) Hold a public hearing on the proposed financing of the public
23 improvement in whole or in part with community revitalization
24 financing. Notice of the public hearing must be published in the
25 official local government newspaper at least ten days before the public
26 hearing and posted in at least six conspicuous public places located in
27 the proposed increment area. Notices must describe the contemplated
28 public improvements, estimate the costs of the public improvements,
29 describe the portion of the costs of the public improvements to be
30 borne by community revitalization financing, describe any other sources
31 of revenue to finance the public improvements, describe the boundaries
32 of the proposed community revitalization area, and estimate the period
33 during which community revitalization financing is contemplated to be
34 used. The public hearing may be held by either the governing body of
35 the local government, or a committee of the governing body that
36 includes at least a majority of the whole governing body; and

37 (3) Adopt an ordinance establishing the community revitalization
38 area that describes the public improvements, describes the boundaries

1 of the community revitalization area, estimates the cost of the public
2 improvements and the portion of these costs to be financed by community
3 revitalization financing, estimates the time during which regular
4 property taxes are to be apportioned, provides the date when the
5 apportionment of the regular property taxes will commence, and finds
6 that the conditions of section 3 of this act are met.

7 NEW SECTION. **Sec. 6.** Within fifteen days after a local government
8 adopts an ordinance creating the increment area and authorizing
9 community revitalization financing, the local government shall:

10 (1) Publish notice in a legal newspaper circulated within the
11 increment area that describes the public improvement, describes the
12 boundaries of the increment area, and identifies the location and times
13 where the ordinance and other public information concerning the public
14 improvement may be inspected; and

15 (2) Deliver a certified copy of the ordinance to the county
16 treasurer, the county assessor, and the governing body of each taxing
17 district within which the increment area is located.

18 NEW SECTION. **Sec. 7.** (1) Commencing on the later of either the
19 date established in the ordinance creating the increment area, or the
20 first day of the calendar year following the passage of the ordinance,
21 the county treasurer shall distribute receipts from regular taxes
22 imposed on real property located in the community revitalization area
23 as follows:

24 (a) Each taxing district shall receive that portion of its regular
25 property taxes produced by the rate of tax levied by or for the taxing
26 district on the tax allocation base value for that community
27 revitalization financing project in the taxing district, or upon the
28 total assessed value of real property in the taxing district, whichever
29 is smaller; and

30 (b) The local government that created the increment area shall
31 receive an additional portion of the regular property taxes levied by
32 or for each taxing district upon the increment value within the
33 increment area. However, the local government that created the
34 increment area may agree to receive less than the full amount of this
35 portion as long as bond debt service, reserve, and other bond covenant
36 requirements are satisfied, in which case the balance of these tax
37 receipts shall be allocated to the taxing districts that imposed

1 regular property taxes, or have regular property taxes imposed for
2 them, in the increment area for collection that year in proportion to
3 their regular tax levy rates for collection that year. The local
4 government may request that the treasurer transfer this additional
5 portion of the property taxes to its designated agent. The portion of
6 the tax receipts distributed to the local government or its agent under
7 this subsection (1)(b) may only be expended to finance public
8 improvement costs associated with the public improvements financed in
9 whole or in part by community revitalization financing.

10 (2) The county assessor shall allocate twenty-five percent of any
11 increased real property value occurring in the increment area to the
12 tax allocation base value and seventy-five percent to the increment
13 value. This section does not authorize revaluations of real property
14 by the assessor for property taxation that are not made in accordance
15 with the assessor's revaluation plan under chapter 84.41 RCW or under
16 other authorized revaluation procedures.

17 (3) The apportionment of increases in assessed valuation in an
18 increment area, and the associated distribution to the local government
19 of receipts from regular property taxes that are imposed on the
20 increment value, must cease when tax allocation revenues are no longer
21 necessary or obligated to pay the costs of the public improvements.
22 Any excess tax allocation revenues and earnings on the tax allocation
23 revenues remaining at the time the apportionment of tax receipts
24 terminates must be returned to the county treasurer and distributed to
25 the taxing districts that imposed regular property taxes, or had
26 regular property taxes imposed for it, in the increment area for
27 collection that year, in proportion to the rates of their regular
28 property tax levies for collection that year.

29 NEW SECTION. **Sec. 8.** (1) A local government designating an
30 increment area and authorizing the use of community revitalization
31 financing may incur general indebtedness, and issue general obligation
32 bonds, to finance the public improvements and retire the indebtedness
33 in whole or in part from tax allocation revenues it receives, subject
34 to the following requirements:

35 (a) The ordinance adopted by the local government creating the
36 increment area and authorizing the use of community revitalization
37 financing indicates an intent to incur this indebtedness and the
38 maximum amount of this indebtedness that is contemplated; and

1 (b) The local government includes this statement of the intent in
2 all notices required by section 5 of this act.

3 (2) The general indebtedness incurred under subsection (1) of this
4 section may be payable from other tax revenues, the full faith and
5 credit of the local government, and nontax income, revenues, fees, and
6 rents from the public improvements, as well as contributions, grants,
7 and nontax money available to the local government for payment of costs
8 of the public improvements or associated debt service on the general
9 indebtedness.

10 (3) In addition to the requirements in subsection (1) of this
11 section, a local government designating an increment area and
12 authorizing the use of community revitalization financing may require
13 the nonpublic participant to provide adequate security to protect the
14 public investment in the public improvement within the increment area.

15 (4) The ordinance creating the increment area and authorizing the
16 use of community revitalization financing is subject to potential
17 referendum action by the voters of the local government if the
18 ordinance authorizes the local government to incur nonvoter-approved
19 general indebtedness payable from increment receipts. If the voters of
20 the local government otherwise possess the general power of referendum
21 on local government matters, the ordinance is subject to that
22 procedure. If the voters of the local government do not otherwise
23 possess the general power of referendum on local government matters,
24 the referendum shall conform to the requirements and procedures for
25 referendum petitions provided for code cities in RCW 35A.11.100.

26 NEW SECTION. **Sec. 9.** A direct or collateral attack on a public
27 improvement, public improvement ordinance, or increment area purported
28 to be authorized or created in conformance with applicable legal
29 requirements, including this chapter, may not be commenced more than
30 thirty days after publication of notice as required by section 6 of
31 this act.

32 NEW SECTION. **Sec. 10.** This chapter supplements and neither
33 restricts nor limits any powers which the state or any local government
34 might otherwise have under any laws of this state.

35 NEW SECTION. **Sec. 11.** A new section is added to chapter 27.12 RCW
36 to read as follows:

1 In addition to other authority that a rural county library district
2 or intercounty rural library district possesses, a rural county library
3 district or an intercounty rural library district may provide any
4 public improvement as defined under section 2 of this act, but this
5 additional authority is limited to participating in the financing of
6 the public improvements as provided under section 5 of this act.

7 This section does not limit the authority of a rural county library
8 district or intercounty rural library district to otherwise participate
9 in the public improvements if that authority exists elsewhere.

10 NEW SECTION. Sec. 12. A new section is added to chapter 35.61 RCW
11 to read as follows:

12 In addition to other authority that a metropolitan park district
13 possesses, a metropolitan park district may provide any public
14 improvement as defined under section 2 of this act, but this additional
15 authority is limited to participating in the financing of the public
16 improvements as provided under section 5 of this act.

17 This section does not limit the authority of a metropolitan park
18 district to otherwise participate in the public improvements if that
19 authority exists elsewhere.

20 NEW SECTION. Sec. 13. A new section is added to chapter 36.32 RCW
21 to read as follows:

22 In addition to other authority that a county possesses, a county
23 may provide any public improvement as defined under section 2 of this
24 act, but this additional authority is limited to participating in the
25 financing of the public improvements as provided under section 5 of
26 this act.

27 This section does not limit the authority of a county to otherwise
28 participate in the public improvements if that authority exists
29 elsewhere.

30 NEW SECTION. Sec. 14. A new section is added to chapter 36.68 RCW
31 to read as follows:

32 In addition to other authority that a park and recreation service
33 area possesses, a park and recreation service area may provide any
34 public improvement as defined under section 2 of this act, but this
35 additional authority is limited to participating in the financing of
36 the public improvements as provided under section 5 of this act.

1 This section does not limit the authority of a park and recreation
2 service area to otherwise participate in the public improvements if
3 that authority exists elsewhere.

4 NEW SECTION. **Sec. 15.** A new section is added to chapter 36.69 RCW
5 to read as follows:

6 In addition to other authority that a park and recreation district
7 possesses, a park and recreation district may provide any public
8 improvement as defined under section 2 of this act, but this additional
9 authority is limited to participating in the financing of the public
10 improvements as provided under section 5 of this act.

11 This section does not limit the authority of a park and recreation
12 district to otherwise participate in the public improvements if that
13 authority exists elsewhere.

14 NEW SECTION. **Sec. 16.** A new section is added to chapter 36.75 RCW
15 to read as follows:

16 In addition to other authority that a road district possesses, a
17 road district may provide any public improvement as defined under
18 section 2 of this act, but this additional authority is limited to
19 participating in the financing of the public improvements as provided
20 under section 5 of this act.

21 This section does not limit the authority of a road district to
22 otherwise participate in the public improvements if that authority
23 exists elsewhere.

24 NEW SECTION. **Sec. 17.** A new section is added to chapter 52.12 RCW
25 to read as follows:

26 In addition to other authority that a fire protection district
27 possesses, a fire protection district may provide any public
28 improvement as defined under section 2 of this act, but this additional
29 authority is limited to participating in the financing of the public
30 improvements as provided under section 5 of this act.

31 This section does not limit the authority of a fire protection
32 district to otherwise participate in the public improvements if that
33 authority exists elsewhere.

34 NEW SECTION. **Sec. 18.** A new section is added to chapter 53.08 RCW
35 to read as follows:

1 In addition to other authority that a port district possesses, a
2 port district may provide any public improvement as defined under
3 section 2 of this act, but this additional authority is limited to
4 participating in the financing of the public improvements as provided
5 under section 5 of this act.

6 This section does not limit the authority of a port district to
7 otherwise participate in the public improvements if that authority
8 exists elsewhere.

9 NEW SECTION. **Sec. 19.** A new section is added to chapter 54.16 RCW
10 to read as follows:

11 In addition to other authority that a public utility district
12 possesses, a public utility district may provide any public improvement
13 as defined under section 2 of this act, but this additional authority
14 is limited to participating in the financing of the public improvements
15 as provided under section 5 of this act.

16 This section does not limit the authority of a public utility
17 district to otherwise participate in the public improvements if that
18 authority exists elsewhere.

19 NEW SECTION. **Sec. 20.** A new section is added to chapter 67.38 RCW
20 to read as follows:

21 In addition to other authority that a cultural arts, stadium, and
22 convention center district possesses, a cultural arts, stadium, and
23 convention center district may provide any public improvement as
24 defined under section 2 of this act, but this additional authority is
25 limited to participating in the financing of the public improvements as
26 provided under section 5 of this act.

27 This section does not limit the authority of a cultural arts,
28 stadium, and convention center district to otherwise participate in the
29 public improvements if that authority exists elsewhere.

30 NEW SECTION. **Sec. 21.** A new section is added to chapter 68.52 RCW
31 to read as follows:

32 In addition to other authority that a cemetery district possesses,
33 a cemetery district may provide any public improvement as defined under
34 section 2 of this act, but this additional authority is limited to
35 participating in the financing of the public improvements as provided
36 under section 5 of this act.

1 This section does not limit the authority of a cemetery district to
2 otherwise participate in the public improvements if that authority
3 exists elsewhere.

4 NEW SECTION. **Sec. 22.** A new section is added to chapter 70.44 RCW
5 to read as follows:

6 In addition to other authority that a public hospital district
7 possesses, a public hospital district may provide any public
8 improvement as defined under section 2 of this act, but this additional
9 authority is limited to participating in the financing of the public
10 improvements as provided under section 5 of this act.

11 This section does not limit the authority of a public hospital
12 district to otherwise participate in the public improvements if that
13 authority exists elsewhere.

14 NEW SECTION. **Sec. 23.** A new section is added to chapter 86.15 RCW
15 to read as follows:

16 In addition to other authority that a flood control zone district
17 possesses, a flood control zone district may provide any public
18 improvement as defined under section 2 of this act, but this additional
19 authority is limited to participating in the financing of the public
20 improvements as provided under section 5 of this act.

21 This section does not limit the authority of a flood control zone
22 district to otherwise participate in the public improvements if that
23 authority exists elsewhere.

24 NEW SECTION. **Sec. 24.** A new section is added to chapter 84.55 RCW
25 to read as follows:

26 Limitations on regular property taxes that are provided in this
27 chapter shall continue in a taxing district whether or not an increment
28 area exists within the taxing district as provided under chapter 39.--
29 RCW (sections 1 through 10 and 30 of this act).

30 **Sec. 25.** RCW 36.33.220 and 1973 1st ex.s. c 195 s 142 are each
31 amended to read as follows:

32 The legislative authority of any county may budget, in accordance
33 with the provisions of chapter 36.40 RCW, and expend any portion of the
34 county road property tax revenues for any service to be provided in the
35 unincorporated area of the county notwithstanding any other provision

1 of law, including chapter 36.82 RCW and RCW 84.52.050 and 84.52.043.
2 County road property tax revenues that are diverted under chapter 39.--
3 RCW (sections 1 through 10 and 30 of this act) may be expended as
4 provided under chapter 39.-- RCW (sections 1 through 10 and 30 of this
5 act).

6 **Sec. 26.** RCW 36.79.140 and 1997 c 81 s 6 are each amended to read
7 as follows:

8 At the time the board reviews the six-year program of each county
9 each even-numbered year, it shall consider and shall approve for
10 inclusion in its recommended budget, as required by RCW 36.79.130, the
11 portion of the rural arterial construction program scheduled to be
12 performed during the biennial period beginning the following July 1st.
13 Subject to the appropriations actually approved by the legislature, the
14 board shall as soon as feasible approve rural arterial trust account
15 funds to be spent during the ensuing biennium for preliminary proposals
16 in priority sequence as established pursuant to RCW 36.79.090. Only
17 those counties that during the preceding twelve months have spent all
18 revenues collected for road purposes only for such purposes, including
19 traffic law enforcement, as are allowed to the state by Article II,
20 section 40 of the state Constitution are eligible to receive funds from
21 the rural arterial trust account(~~(: PROVIDED HOWEVER)~~), except that:
22 (1) Counties with a population of less than eight thousand are exempt
23 from this eligibility restriction(~~(: AND PROVIDED FURTHER, That)~~); (2)
24 counties expending revenues collected for road purposes only on other
25 governmental services after authorization from the voters of that
26 county under RCW 84.55.050 are also exempt from this eligibility
27 restriction; and (3) this restriction shall not apply to any moneys
28 diverted from the road district levy under chapter 39.-- RCW (sections
29 1 through 10 and 30 of this act). The board shall authorize rural
30 arterial trust account funds for the construction project portion of a
31 project previously authorized for a preliminary proposal in the
32 sequence in which the preliminary proposal has been completed and the
33 construction project is to be placed under contract. At such time the
34 board may reserve rural arterial trust account funds for expenditure in
35 future years as may be necessary for completion of preliminary
36 proposals and construction projects to be commenced in the ensuing
37 biennium.

1 The board may, within the constraints of available rural arterial
2 trust funds, consider additional projects for authorization upon a
3 clear and conclusive showing by the submitting county that the proposed
4 project is of an emergent nature and that its need was unable to be
5 anticipated at the time the six-year program of the county was
6 developed. The proposed projects shall be evaluated on the basis of
7 the priority rating factors specified in RCW 36.79.080.

8 **Sec. 27.** RCW 36.82.040 and 1973 1st ex.s. c 195 s 41 are each
9 amended to read as follows:

10 For the purpose of raising revenue for establishing, laying out,
11 constructing, altering, repairing, improving, and maintaining county
12 roads, bridges, and wharves necessary for vehicle ferriage and for
13 other proper county purposes, the board shall annually at the time of
14 making the levy for general purposes make a uniform tax levy throughout
15 the county, or any road district thereof, of not to exceed two dollars
16 and twenty-five cents per thousand dollars of assessed value of the
17 last assessed valuation of the taxable property in the county, or road
18 district thereof, unless other law of the state requires a lower
19 maximum levy, in which event such lower maximum levy shall control.
20 All funds accruing from such levy shall be credited to and deposited in
21 the county road fund except that revenue diverted under RCW 36.33.220
22 shall be placed in a separate and identifiable account within the
23 county current expense fund and except that revenue diverted under
24 chapter 39.-- RCW (sections 1 through 10 and 30 of this act) shall be
25 expended as provided under chapter 39.-- RCW (sections 1 through 10 and
26 30 of this act).

27 **Sec. 28.** RCW 46.68.124 and 1990 c 33 s 586 are each amended to
28 read as follows:

29 (1) The equivalent population for each county shall be computed as
30 the sum of the population residing in the county's unincorporated area
31 plus twenty-five percent of the population residing in the county's
32 incorporated area. Population figures required for the computations in
33 this subsection shall be certified by the director of the office of
34 financial management on or before July 1st of each odd-numbered year.

35 (2) The total annual road cost for each county shall be computed as
36 the sum of one twenty-fifth of the total estimated county road
37 replacement cost, plus the total estimated annual maintenance cost.

1 Appropriate costs for bridges and ferries shall be included. The
2 county road administration board shall be responsible for establishing
3 a uniform system of roadway categories for both maintenance and
4 construction and also for establishing a single statewide cost per mile
5 rate for each roadway category. The total annual cost for each county
6 will be based on the established statewide cost per mile and associated
7 mileage for each category. The mileage to be used for these
8 computations shall be as shown in the county road log as maintained by
9 the county road administration board as of July 1, 1985, and each two
10 years thereafter. Each county shall be responsible for submitting
11 changes, corrections, and deletions as regards the county road log to
12 the county road administration board. Such changes, corrections, and
13 deletions shall be subject to verification and approval by the county
14 road administration board prior to inclusion in the county road log.

15 (3) The money need factor for each county shall be the county's
16 total annual road cost less the following four amounts:

17 (a) One-half the sum of the actual county road tax levied upon the
18 valuation of all taxable property within the county road districts
19 pursuant to RCW 36.82.040, including any amount of such tax diverted
20 under chapter 39.-- RCW (sections 1 through 10 and 30 of this act), for
21 the two calendar years next preceding the year of computation of the
22 allocation amounts as certified by the department of revenue;

23 (b) One-half the sum of all funds received by the county road fund
24 from the federal forest reserve fund pursuant to RCW 28A.520.010 and
25 28A.520.020 during the two calendar years next preceding the year of
26 computation of the allocation amounts as certified by the state
27 treasurer;

28 (c) One-half the sum of timber excise taxes received by the county
29 road fund pursuant to chapter 84.33 RCW in the two calendar years next
30 preceding the year of computation of the allocation amounts as
31 certified by the state treasurer;

32 (d) One-half the sum of motor vehicle license fees and motor
33 vehicle and special fuel taxes refunded to the county, pursuant to RCW
34 46.68.080 during the two calendar years next preceding the year of
35 computation of the allocation amounts as certified by the state
36 treasurer.

37 (4) The state treasurer and the department of revenue shall furnish
38 to the county road administration board the information required by

1 subsection (3) of this section on or before July 1st of each odd-
2 numbered year.

3 (5) The county road administration board, shall compute and provide
4 to the counties the allocation factors of the several counties on or
5 before September 1st of each year based solely upon the sources of
6 information herein before required: PROVIDED, That the allocation
7 factor shall be held to a level not more than five percent above or
8 five percent below the allocation factor in use during the previous
9 calendar year. Upon computation of the actual allocation factors of
10 the several counties, the county road administration board shall
11 provide such factors to the state treasurer to be used in the
12 computation of the counties' fuel tax allocation for the succeeding
13 calendar year. The state treasurer shall adjust the fuel tax
14 allocation of each county on January 1st of every year based solely
15 upon the information provided by the county road administration board.

16 **Sec. 29.** RCW 82.03.130 and 1998 c 54 s 1 are each amended to read
17 as follows:

18 (1) The board shall have jurisdiction to decide the following types
19 of appeals:

20 (a) Appeals taken pursuant to RCW 82.03.190.

21 (b) Appeals from a county board of equalization pursuant to RCW
22 84.08.130.

23 (c) Appeals by an assessor or landowner from an order of the
24 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if
25 filed with the board of tax appeals within thirty days after the
26 mailing of the order, the right to such an appeal being hereby
27 established.

28 (d) Appeals by an assessor or owner of an intercounty public
29 utility or private car company from determinations by the director of
30 revenue of equalized assessed valuation of property and the
31 apportionment thereof to a county made pursuant to chapter 84.12 and
32 84.16 RCW, if filed with the board of tax appeals within thirty days
33 after mailing of the determination, the right to such appeal being
34 hereby established.

35 (e) Appeals by an assessor, landowner, or owner of an intercounty
36 public utility or private car company from a determination of any
37 county indicated ratio for such county compiled by the department of
38 revenue pursuant to RCW 84.48.075: PROVIDED, That

1 (i) Said appeal be filed after review of the ratio under RCW
2 84.48.075(3) and not later than fifteen days after the mailing of the
3 certification; and

4 (ii) The hearing before the board shall be expeditiously held in
5 accordance with rules prescribed by the board and shall take precedence
6 over all matters of the same character.

7 (f) Appeals from the decisions of sale price of second class
8 shorelands on navigable lakes by the department of natural resources
9 pursuant to RCW 79.94.210.

10 (~~(g) ((Appeals from urban redevelopment property tax apportionment
11 district proposals established by governmental ordinances pursuant to
12 RCW 39.88.060.~~

13 (~~(h))~~) Appeals from interest rates as determined by the department
14 of revenue for use in valuing farmland under current use assessment
15 pursuant to RCW 84.34.065.

16 (~~((i))~~) (h) Appeals from revisions to stumpage value tables used to
17 determine value by the department of revenue pursuant to RCW 84.33.091.

18 (~~((j))~~) (i) Appeals from denial of tax exemption application by the
19 department of revenue pursuant to RCW 84.36.850.

20 (~~((k))~~) (j) Appeals pursuant to RCW 84.40.038(3).

21 (2) Except as otherwise specifically provided by law hereafter, the
22 provisions of RCW 1.12.070 shall apply to all notices of appeal filed
23 with the board of tax appeals.

24 NEW SECTION. Sec. 30. Sections 1 through 10 of this act expire
25 July 1, 2010.

26 NEW SECTION. Sec. 31. Sections 1 through 10 and 30 of this act
27 constitute a new chapter in Title 39 RCW.

28 NEW SECTION. Sec. 32. If any provision of this act or its
29 application to any person or circumstance is held invalid, the
30 remainder of the act or the application of the provision to other
31 persons or circumstances is not affected.

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