
SENATE BILL 6281

State of Washington 60th Legislature 2008 Regular Session

By Senators Keiser, Eide, Kauffman, McDermott, Kline, and Roach

Read first time 01/14/08. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to limiting property tax levies for ports in
2 counties with large populations; and amending RCW 53.36.020, 53.36.080,
3 53.36.100, and 84.55.005.

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

5 **Sec. 1.** RCW 53.36.020 and 1973 1st ex.s. c 195 s 56 are each
6 amended to read as follows:

7 A district may raise revenue by levy of an annual tax not to exceed
8 forty-five cents per thousand dollars of assessed value against the
9 assessed valuation of the taxable property in such port district for
10 general port purposes, including the establishment of a capital
11 improvement fund for future capital improvements, except that any levy
12 for the payment of the principal and interest of the general bonded
13 indebtedness of the port district shall be in excess of any levy made
14 by the port district under the forty-five cents per thousand dollars of
15 assessed value limitation. The levy shall be made and taxes collected
16 in the manner provided for the levy and collection of taxes in school
17 districts of the first class. This section does not apply to a port
18 district in a county with a population of one million or more.
19 However, a port district in a county with a population of one million

1 or more may continue to levy taxes under this section if they are
2 dedicated to paying the principal or interest on bonds existing as of
3 January 1, 2008, and are used solely for the purpose of retiring the
4 bond payments.

5 **Sec. 2.** RCW 53.36.080 and 1965 ex.s. c 22 s 2 are each amended to
6 read as follows:

7 Whenever such additional levy for dredging, canal construction, or
8 land leveling or filling purposes shall have been authorized by the
9 electors of the district at an election, held subsequent to the time of
10 making the levy for the district for general purposes, in any year,
11 such levy shall be certified by the port commission in the manner
12 provided by law for certifying levies for general purposes of the
13 district, and shall be forthwith spread and extended upon the tax rolls
14 for the current year, and the taxes so levied and extended shall be
15 collected in the manner provided by law for the collection of general
16 taxes. This section does not apply to a port district in a county with
17 a population of one million or more. However, a port district in a
18 county with a population of one million or more may continue to levy
19 taxes under this section if they are dedicated to paying the principal
20 or interest on bonds existing as of January 1, 2008, and are used
21 solely for the purpose of retiring the bond payments.

22 **Sec. 3.** RCW 53.36.100 and 1994 c 278 s 1 are each amended to read
23 as follows:

24 (1) A port district having adopted a comprehensive scheme of harbor
25 improvements and industrial developments may thereafter raise revenue,
26 for six years only, and a second six years if the procedures are
27 followed under subsection (2) of this section, in addition to all other
28 revenues now authorized by law, by an annual levy not to exceed forty-
29 five cents per thousand dollars of assessed value against the assessed
30 valuation of the taxable property in such port district. In addition,
31 if voters approve a ballot proposition authorizing additional levies by
32 a simple majority vote, a port district located in a county bordering
33 on the Pacific Ocean having adopted a comprehensive scheme of harbor
34 improvements and industrial developments may impose these levies for a
35 third six-year period. Said levies shall be used exclusively for the
36 exercise of the powers granted to port districts under chapter 53.25

1 RCW except as provided in RCW 53.36.110. The levy of such taxes is
2 herein authorized notwithstanding the provisions of RCW 84.52.050 and
3 84.52.043. The revenues derived from levies made under RCW 53.36.100
4 and 53.36.110 not expended in the year in which the levies are made may
5 be paid into a fund for future use in carrying out the powers granted
6 under chapter 53.25 RCW, which fund may be accumulated and carried over
7 from year to year, with the right to continue to levy the taxes
8 provided for in RCW 53.36.100 and 53.36.110 for the purposes herein
9 authorized.

10 (2) If a port district intends to levy a tax under this section for
11 one or more years after the first six years these levies were imposed,
12 the port commission shall publish notice of this intention, in one or
13 more newspapers of general circulation within the district, by June 1
14 of the year in which the first levy of the seventh through twelfth year
15 period is to be made. If within ninety days of the date of publication
16 a petition is filed with the county auditor containing the signatures
17 of eight percent of the number of voters registered and voting in the
18 port district for the office of the governor at the last preceding
19 gubernatorial election, the county auditor shall canvass the signatures
20 in the same manner as prescribed in RCW (~~(29.79.200)~~) 29A.72.230 and
21 certify their sufficiency to the port commission within two weeks. The
22 proposition to make these levies in the seventh through twelfth year
23 period shall be submitted to the voters of the port district at a
24 special election, called for this purpose, no later than the date on
25 which a primary election would be held under RCW (~~(29.13.070)~~)
26 29A.04.311. The levies may be made in the seventh through twelfth year
27 period only if approved by a majority of the voters of the port
28 district voting on the proposition. This section does not apply to a
29 port district in a county with a population of one million or more.
30 However, a port district in a county with a population of one million
31 or more may continue to levy taxes under this section if they are
32 dedicated to paying the principal or interest on bonds existing as of
33 January 1, 2008, and are used solely for the purpose of retiring the
34 bond payments.

35 **Sec. 4.** RCW 84.55.005 and 2007 sp.s. c 1 s 1 are each amended to
36 read as follows:

37 As used in this chapter:

1 (1) "Inflation" means the percentage change in the implicit price
2 deflator for personal consumption expenditures for the United States as
3 published for the most recent twelve-month period by the bureau of
4 economic analysis of the federal department of commerce in September of
5 the year before the taxes are payable;

6 (2) "Limit factor" means:

7 (a) For taxing districts with a population of less than ten
8 thousand in the calendar year prior to the assessment year, one hundred
9 one percent;

10 (b) For taxing districts for which a limit factor is authorized
11 under RCW 84.55.0101, the lesser of the limit factor authorized under
12 that section or one hundred one percent;

13 (c) For all other districts, the lesser of one hundred one percent
14 or one hundred percent plus inflation; and

15 (3) "Regular property taxes" has the meaning given it in RCW
16 84.04.140.

17 (4) For purposes of this chapter, "taxing districts" does not
18 include a port district in a county with a population of one million or
19 more.

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