
HOUSE BILL 2720

State of Washington

55th Legislature

1998 Regular Session

By Representatives McCune, B. Thomas, Thompson, Sheahan, Sherstad, Dunn and Keiser

Read first time 01/19/98. Referred to Committee on Finance.

1 AN ACT Relating to port district property tax levies; and amending
2 RCW 53.36.020 and 53.36.100.

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

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

6 (1) Except as limited by subsection (2) of this section, a port
7 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
16 collected in the manner provided for the levy and collection of taxes
17 in school districts of the first class.))

18 (2)(a) Except as provided under (b) of this subsection, the
19 authority of a port district with a population of one million or more

1 to levy property taxes, or have property taxes levied for it, under
2 subsection (1) of this section shall be reduced and eliminated as
3 follows:

4 (i) The maximum rate of property taxes levied by or for such a port
5 district in 1998 may not exceed an amount equal to two-thirds of the
6 taxes imposed by or for that port district in 1997;

7 (ii) The maximum rate of property taxes levied by or for such a
8 port district in 1999 may not exceed an amount equal to one-third of
9 the taxes imposed by or for such a district in 1997; and

10 (iii) Commencing in 2000 and thereafter such a port district may
11 not impose property taxes, or have property taxes imposed for it, under
12 this section.

13 (b) To avoid a potential impairment of a contract, property taxes
14 levied under this section by or for a port district with a population
15 of one million or more may continue to be imposed notwithstanding the
16 provisions of (a) of this subsection, but only for the purpose of
17 making interest and principal payments on the general indebtedness
18 incurred before the effective date of this section.

19 **Sec. 2.** RCW 53.36.100 and 1994 c 278 s 1 are each amended to read
20 as follows:

21 (1) The following additional property taxes may be imposed by or
22 for a port district (~~having~~) with a population of less than one
23 million, if the port district has adopted a comprehensive scheme of
24 harbor improvements and industrial developments (~~may thereafter raise~~
25 revenue~~7~~):

26 (a) Such a port district may impose property taxes for a six-
27 year(~~s only, and~~) period at an annual rate not to exceed forty-five
28 cents per thousand dollars of assessed value of the taxable property in
29 the port district.

30 (b) Such a port district may impose property taxes for a second
31 six-year(~~s if the procedures are followed under subsection (2) of this~~
32 section, in addition to all other revenues now authorized by law, by an
33 annual levy)) period at an annual rate not to exceed forty-five cents
34 per thousand dollars of assessed value against the assessed valuation
35 of the taxable property in (~~such~~) the port district. The levy of
36 such taxes is subject to potential referendum action under subsection
37 (3) of this section.

1 (~~In addition,~~) (c) If voters approve a ballot proposition
2 authorizing additional levies by a simple majority vote, such a port
3 district that is located in a county bordering on the Pacific Ocean
4 (~~having adopted a comprehensive scheme of harbor improvements and~~
5 ~~industrial developments may impose these levies~~) may impose property
6 taxes for a third six-year period at an annual rate not to exceed
7 forty-five cents per thousand dollars of the taxable property in the
8 port district.

9 (~~Said~~) (2) Revenues derived from the levies authorized under this
10 section shall be used exclusively for the exercise of the powers
11 granted to port districts under chapter 53.25 RCW, except as provided
12 in RCW 53.36.110. The levy of such taxes is herein authorized
13 notwithstanding the provisions of RCW 84.52.050 and 84.52.043. The
14 revenues derived from levies made under RCW 53.36.100 and 53.36.110 not
15 expended in the year in which the levies are made may be paid into a
16 fund for future use in carrying out the powers granted under chapter
17 53.25 RCW, which fund may be accumulated and carried over from year to
18 year, with the right to continue to levy the taxes provided for in RCW
19 53.36.100 and 53.36.110 for the purposes herein authorized.

20 (~~(2)~~) (3) If a port district intends to levy (~~a tax~~) property
21 taxes under subsection (1)(b) of this section (~~for one or more years~~
22 ~~after the first six years these levies were imposed~~), the port
23 commission shall publish notice of this intention, in one or more
24 newspapers of general circulation within the district, by June 1 of the
25 year in which the first levy (~~of the seventh through twelfth year~~)
26 during this period is to be made. If within ninety days of the date of
27 publication a petition is filed with the county auditor containing the
28 signatures of eight percent of the number of voters registered and
29 voting in the port district for the office of the governor at the last
30 preceding gubernatorial election, the county auditor shall canvass the
31 signatures in the same manner as prescribed in RCW 29.79.200 and
32 certify their sufficiency to the port commission within two weeks. The
33 proposition to make these levies (~~in the seventh through twelfth~~
34 ~~year~~) during this period shall be submitted to the voters of the port
35 district at a special election, called for this purpose, no later than
36 the date on which a primary election would be held under RCW 29.13.070.
37 The levies may be made (~~in the seventh through twelfth year~~) during

- 1 this period only if approved by a majority of the voters of the port
- 2 district voting on the proposition.

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