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HOUSE BILL 3038

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State of Washington                      55th Legislature                      1998 Regular Session

By Representatives McCune, Carrell, L. Thomas, Bush and Keiser

Read first time 01/27/98. Referred to Committee on Finance.

1            AN ACT Relating to requiring voter approval for port district  
2 property taxes; and amending 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) Subject to subsection (2) of this section, a port district may  
7 raise revenue by levy of an annual tax not to exceed forty-five cents  
8 per thousand dollars of assessed value against the assessed valuation  
9 of the taxable property in such port district for general port  
10 purposes, including the establishment of a capital improvement fund for  
11 future capital improvements, except that any levy for the payment of  
12 the principal and interest of the general bonded indebtedness of the  
13 port district shall be in excess of any levy made by the port district  
14 under the forty-five cents per thousand dollars of assessed value  
15 limitation. The levy shall be made and taxes collected in the manner  
16 provided for the levy and collection of taxes in school districts of  
17 the first class.

18            (2) A port district may impose a levy under subsection (1) of this  
19 section if a ballot proposition authorizing the levy to be imposed has

1 been approved by a simple majority vote of voters of the district  
2 voting on the ballot proposition at a general or special election in  
3 the year in which the levy is first imposed. The tax may be imposed  
4 annually for a period of up to four years. However, a port district  
5 may continue imposing property levies under subsection (1) of this  
6 section without obtaining voter approval, but only for the purpose of  
7 making interest and principal payments on the general indebtedness  
8 incurred before the effective date of this act to avoid the impairment  
9 of a contract.

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

12 (1) ~~A port district having adopted a comprehensive scheme of harbor~~  
13 ~~improvements and industrial developments may thereafter ((raise~~  
14 ~~revenue, for six years only, and a second six years if the procedures~~  
15 ~~are followed under subsection (2) of this section, in addition to all~~  
16 ~~other revenues now authorized by law, by an annual levy not to exceed~~  
17 ~~forty five cents per thousand dollars of assessed value against the~~  
18 ~~assessed valuation of the taxable property in such port district. In~~  
19 ~~addition, if voters approve a ballot proposition authorizing additional~~  
20 ~~levies by a simple majority vote,)) impose additional annual levies not~~  
21 to exceed forty-five cents per thousand dollars of assessed value  
22 against the assessed valuation of the taxable property in the port  
23 district, if a ballot proposition authorizing each levy to be imposed  
24 has been approved by a simple majority vote of voters of the district  
25 voting on the ballot proposition at a general or special election in  
26 the year in which the tax is first imposed, as provided in this  
27 section.

28 (a) Any port district may impose these levies for a six-year  
29 period.

30 (b) Any port district may impose these levies for a second six-year  
31 period.

32 (c) A port district located in a county bordering on the Pacific  
33 Ocean ((having adopted a comprehensive scheme of harbor improvements  
34 and industrial developments)) may impose these levies for a third six-  
35 year period. ((Said))

36 (2) Notwithstanding subsection (1) of this section, a port district  
37 having begun a series of levies under this section before the effective

1 date of this act, may continue to impose those levies for the remainder  
2 of the six-year period of the series.

3 (3) Revenues received from the levies authorized under this section  
4 shall be used exclusively for the exercise of the powers granted to  
5 port districts under chapter 53.25 RCW except as provided in RCW  
6 53.36.110. The levy of such taxes is herein authorized notwithstanding  
7 the provisions of RCW 84.52.050 and 84.52.043. The revenues derived  
8 from levies made under RCW 53.36.100 and 53.36.110 not expended in the  
9 year in which the levies are made may be paid into a fund for future  
10 use in carrying out the powers granted under chapter 53.25 RCW, which  
11 fund may be accumulated and carried over from year to year, with the  
12 right to continue to levy the taxes provided for in RCW 53.36.100 and  
13 53.36.110 for the purposes herein authorized.

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

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