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SENATE BILL 5110

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State of Washington

56th Legislature

1999 Regular Session

By Senators Patterson, Heavey, Eide, Thibaudeau and Roach

Read first time 01/13/1999. Referred to Committee on State & Local Government.

1 AN ACT Relating to airport noise property tax exemptions for port  
2 district property taxes; amending RCW 84.55.010; adding a new section  
3 to chapter 47.68 RCW; and adding a new section to chapter 84.36 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 47.68 RCW  
6 to read as follows:

7 (1) For the purposes of property tax exemptions under section 2 of  
8 this act, the department shall adopt noise exposure maps for each  
9 airport operated by a port district that serves more than twenty  
10 scheduled jet aircraft flights per day. Noise exposure maps must be  
11 prepared in accordance with the methodology described in 14 C.F.R.  
12 Appendix A to Part 150 -- Noise Exposure Maps. Noise exposure maps  
13 must include a 55 Ldn noise level contour. For the purposes of this  
14 section, "Ldn" means yearly day-night average sound level.

15 (2) The department shall adopt noise exposure maps each year by  
16 March 31st, based on forecasted aircraft operations at the airport for  
17 the following calendar year. The department shall hold a public  
18 hearing before adopting noise exposure maps. The assumptions used in  
19 the development of a noise exposure map must be made available for

1 public comment as far in advance of the hearing as practical. After  
2 adoption, the department shall provide a copy of noise exposure maps to  
3 the appropriate county assessor and the department of revenue.

4 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.36 RCW  
5 to read as follows:

6 (1) If any portion of a tract or parcel of real property is within  
7 the 55 Ldn contour of an airport noise exposure map, the entire tract  
8 or parcel is exempt from port taxes levied for collection in the year  
9 following the year in which the map was adopted.

10 (2) The county assessor shall not require an exemption application  
11 for properties that the assessor knows are eligible for exemption under  
12 this section based on an airport noise map. However, a property owner  
13 may submit a written request to the assessor requesting exemption under  
14 this section. After determining whether the property is eligible for  
15 exemption under this section, the assessor shall give written notice of  
16 denial or approval to the property owner within thirty days of the date  
17 the request was received. A denial may be appealed to the board of  
18 equalization of the county in which the property is located within  
19 thirty days of the date the denial notice is mailed.

20 (3) For the purposes of this section:

21 (a) "Airport noise map" means a map adopted under section 1 of this  
22 act;

23 (b) "Ldn" is defined as provided in section 1 of this act;

24 (c) "Port taxes" means taxes imposed by the port district that  
25 operates the airport for which an airport noise map was adopted;

26 (d) "Real property" includes a mobile home that has substantially  
27 lost its identity as a mobile unit by virtue of its being fixed in  
28 location upon land owned or leased by the owner of the mobile home and  
29 placed on a foundation (posts or blocks) with fixed pipe, connections  
30 with sewer, water, or other utilities.

31 **Sec. 3.** RCW 84.55.010 and 1997 c 3 s 202 (Referendum Bill No. 47)  
32 are each amended to read as follows:

33 (1) Except as provided in this chapter, the levy for a taxing  
34 district in any year shall be set so that the regular property taxes  
35 payable in the following year shall not exceed the limit factor  
36 multiplied by the amount of regular property taxes lawfully levied for  
37 such district in the highest of the three most recent years in which

1 such taxes were levied for such district plus an additional dollar  
2 amount calculated by multiplying the increase in assessed value in that  
3 district resulting from new construction, improvements to property, and  
4 any increase in the assessed value of state-assessed property by the  
5 regular property tax levy rate of that district for the preceding year.

6 (2) The levy computed for a taxing district in any year under this  
7 chapter shall be reduced so that exemptions under section 2 of this act  
8 do not result in increased regular property taxes for nonexempt  
9 taxpayers.

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