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**HOUSE BILL 1663**

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**State of Washington**

**68th Legislature**

**2023 Regular Session**

**By** Representatives Goehner and Steele

Read first time 01/30/23. Referred to Committee on Local Government.

1 AN ACT Relating to allowing port districts that have been  
2 functionally consolidated to adopt a unified levy; and adding a new  
3 section to chapter 53.08 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 53.08  
6 RCW to read as follows:

7 (1) Two or more port districts, operating under a mutual  
8 agreement pursuant to RCW 53.08.240, may levy and collect jointly the  
9 property tax assessments authorized under this chapter under the  
10 following conditions:

11 (a) The port districts are adjacent, and the boundaries of the  
12 port districts are coextensive with county boundaries;

13 (b) The commissioners of each port district have, no later than  
14 July 1st, and by at least a two-thirds margin, voted to conduct a  
15 joint property tax levy for the following year;

16 (c) The joint property tax levy imposed within the port districts  
17 does not exceed the rate at which either port district could  
18 individually levy a property tax; and

19 (d) The joint property tax rate imposed is the same in each  
20 participating port district.

1 (2) Two or more port districts that are jointly levying and  
2 collecting property taxes as provided for under subsection (1) of  
3 this section are considered a "taxing district" under RCW 84.04.120.

4 (3)(a) If the port districts elect to levy and collect a joint  
5 property tax under subsection (1) of this section, the county  
6 assessor in each county must certify to the auditor of his or her  
7 county the total assessed valuation of the port district which lies  
8 within his or her county. The port commissions of the ports must  
9 certify to each county auditor the budget and the levies to be  
10 assessed for the ports' purposes. Each county auditor must forward a  
11 certificate to the county commissioners of each county in which one  
12 of the jointly operating port districts is located specifying the  
13 proportion of taxes to be levied for port district purposes.

14 (b) Upon receipt of the certificate from the county auditor, the  
15 board of county commissioners of each county in which one of the  
16 jointly operating port districts is located must levy on all taxable  
17 property of the port district which lies within the county a tax  
18 sufficient to raise the amount necessary to meet the county's  
19 proportionate share of the total tax levy. Such taxes must be levied  
20 and collected in the same manner as other taxes are levied and  
21 collected, and subject to the same limitations as if each jointly  
22 operating port district were levying taxes separately. The proceeds  
23 must be forwarded quarterly by the treasurer of each county to the  
24 port district operating within the county.

25 (c) The amount of tax to be levied upon taxable property in each  
26 port district must be in such ratio to the whole amount levied upon  
27 the property lying in the whole of the port districts operating  
28 together as the assessed valuation lying in each port district bears  
29 to the assessed valuation of the property in the whole of the port  
30 districts operating together.

31 (4) In the event that two or more port districts operating under  
32 a mutual agreement pursuant to RCW 53.08.240 cease to operate under  
33 the agreement, the joint debts and assets of the port districts must  
34 be divided as provided for in the agreement. If no provision for such  
35 division was made, the debts and assets must be divided amongst the  
36 port districts in the same proportion as the property tax assessments  
37 were divided amongst the districts.

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