
HOUSE BILL 2180

State of Washington 60th Legislature 2007 Regular Session

By Representatives Hudgins, Upthegrove, Schual-Berke and Dickerson

Read first time 02/12/2007. Referred to Committee on Finance.

1 AN ACT Relating to property tax limitations for port districts;
2 amending RCW 84.55.092; adding a new section to chapter 84.55 RCW; and
3 creating new sections.

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

5 NEW SECTION. **Sec. 1.** The legislature finds it important that
6 taxpayers be protected from large, unanticipated tax increases by local
7 taxing districts. The legislature also finds that taxing districts
8 should be encouraged to implement better long-term fiscal planning and
9 more prudent money management so as to avoid such large increases in
10 tax levies. The legislature has determined, therefore, that it is good
11 public policy to impose reasonable constraints on the authority of
12 large taxing districts to impose unduly burdensome tax increases.

13 **Sec. 2.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to read
14 as follows:

15 The regular property tax levy for each taxing district, other than
16 the state or a port district with an assessed value of over one hundred
17 billion dollars, may be set at the amount which would be allowed
18 otherwise under this chapter if the regular property tax levy for the

1 district for taxes due in prior years beginning with 1986 had been set
2 at the full amount allowed under this chapter including any levy
3 authorized under RCW 52.16.160 that would have been imposed but for the
4 limitation in RCW 52.18.065, applicable upon imposition of the benefit
5 charge under chapter 52.18 RCW.

6 The purpose of this section is to remove the incentive for a taxing
7 district to maintain its tax levy at the maximum level permitted under
8 this chapter, and to protect the future levy capacity of a taxing
9 district that reduces its tax levy below the level that it otherwise
10 could impose under this chapter, by removing the adverse consequences
11 to future levy capacities resulting from such levy reductions.

12 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.55 RCW
13 to read as follows:

14 The limitation under RCW 84.55.010 for a port district with an
15 assessed value of over one hundred billion dollars for taxes levied for
16 collection in calendar year 2008 and thereafter must be determined
17 without reference to taxes levied for collection in calendar year 2007.

18 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
19 collection in 2008 and thereafter.

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