
HOUSE BILL 1981

State of Washington 54th Legislature 1995 Regular Session

By Representatives G. Fisher, Mitchell, Patterson, Poulsen and Valle
Read first time 02/20/95. Referred to Committee on Government
Operations.

1 AN ACT Relating to the reduction of property taxes by requiring
2 voter approval before a port district may impose property taxes; and
3 amending RCW 53.36.020 and 53.36.100.

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

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

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

1 (2) A port district with a population of one million or more may
2 only impose a tax under subsection (1) of this section if a ballot
3 proposition authorizing the levy to be imposed that year has been
4 approved by a simple majority vote of voters of the district voting on
5 the ballot proposition at the state general election in the year in
6 which the levy is imposed. However, a port district with a population
7 of one million or more may continue imposing property tax levies under
8 subsection (1) of this section without obtaining voter approval, but
9 only for the purpose of making interest and principal payments on the
10 general indebtedness incurred before the effective date of this act to
11 avoid the impairment of a contract.

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

14 (1) Except as provided in subsections (2) and (3) of this section,
15 a port district may impose property taxes under this subsection.

16 A port district having adopted a comprehensive scheme of harbor
17 improvements and industrial developments may thereafter raise revenue,
18 for a six-year~~((s only, and))~~ period at an annual rate not to exceed
19 forty-five cents per thousand dollars of assessed value of the taxable
20 property in the port district. In addition, a port district having
21 adopted a comprehensive scheme of harbor improvements and industrial
22 developments may impose property taxes for a second six-year~~((s if the~~
23 ~~procedures are followed under subsection (2) of this section, in~~
24 ~~addition to all other revenues now authorized by law, by an annual~~
25 ~~levy))~~ period at an annual rate not to exceed forty-five cents per
26 thousand dollars of assessed value against the assessed valuation of
27 the taxable property in~~((such))~~ the port district.

28 In addition, if voters approve a ballot proposition authorizing
29 additional levies by a simple majority vote, a port district located in
30 a county bordering on the Pacific Ocean having adopted a comprehensive
31 scheme of harbor improvements and industrial developments may impose
32 ~~((these levies))~~ property taxes for a third six-year period at an
33 annual rate not to exceed forty-five cents per thousand dollars of the
34 taxable property in the port district.

35 ~~((Said))~~ Revenues derived from the levies authorized under this
36 section shall be used exclusively for the exercise of the powers
37 granted to port districts under chapter 53.25 RCW, except as provided
38 in RCW 53.36.110. The levy of such taxes is herein authorized

1 notwithstanding the provisions of RCW 84.52.050 and 84.52.043. The
2 revenues derived from levies made under RCW 53.36.100 and 53.36.110 not
3 expended in the year in which the levies are made may be paid into a
4 fund for future use in carrying out the powers granted under chapter
5 53.25 RCW, which fund may be accumulated and carried over from year to
6 year, with the right to continue to levy the taxes provided for in RCW
7 53.36.100 and 53.36.110 for the purposes herein authorized.

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

29 (3) A port district with a population of one million or more may
30 only impose taxes for any of the separate six-year periods that it is
31 authorized to impose under subsection (1) of this section if a ballot
32 proposition authorizing the imposition of these taxes is approved by a
33 simple majority vote of port district voters voting on the proposition.
34 However, a port district with a population of one million or more that
35 issued general indebtedness before the effective date of this act,
36 payable from taxes that the port district began imposing for a six-year
37 period under this section, may continue to impose those taxes for the
38 remainder of the six-year period without obtaining voter approval and
39 use the tax receipts only for the purpose of making interest and

1 principal payments on this general indebtedness to avoid the impairment
2 of a contract.

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