

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 6141**

59th Legislature  
2006 Regular Session

Passed by the Senate February 14, 2006  
YEAS 46 NAYS 0

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**President of the Senate**

Passed by the House March 4, 2006  
YEAS 96 NAYS 0

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**Speaker of the House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6141** as passed by the Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 6141**

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Passed Legislature - 2006 Regular Session

**State of Washington                      59th Legislature                      2006 Regular Session**

**By** Senate Committee on Water, Energy & Environment (originally sponsored by Senator Honeyford)

READ FIRST TIME 1/19/2006.

1            AN ACT Relating to including the value of electric generation wind  
2 turbine facilities in the property tax levy limit calculation; and  
3 amending RCW 84.55.010, 84.55.015, 84.55.020, 84.55.030, 84.55.080, and  
4 84.55.120.

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

6            **Sec. 1.** RCW 84.55.010 and 1997 c 3 s 202 are each amended to read  
7 as follows:

8            Except as provided in this chapter, the levy for a taxing district  
9 in any year shall be set so that the regular property taxes payable in  
10 the following year shall not exceed the limit factor multiplied by the  
11 amount of regular property taxes lawfully levied for such district in  
12 the highest of the three most recent years in which such taxes were  
13 levied for such district plus an additional dollar amount calculated by  
14 multiplying the increase in assessed value in that district resulting  
15 from new construction, increases in assessed value due to construction  
16 of electric generation wind turbine facilities classified as personal  
17 property, improvements to property, and any increase in the assessed  
18 value of state-assessed property by the regular property tax levy rate  
19 of that district for the preceding year.

1       **Sec. 2.** RCW 84.55.015 and 1999 c 96 s 1 are each amended to read  
2 as follows:

3       If a taxing district has not levied since 1985 and elects to  
4 restore a regular property tax levy subject to applicable statutory  
5 limitations then such first restored levy shall be set so that the  
6 regular property tax payable shall not exceed the amount which was last  
7 levied, plus an additional dollar amount calculated by multiplying the  
8 increase in assessed value in the district since the last levy  
9 resulting from new construction (~~and~~), increases in assessed value  
10 due to construction of electric generation wind turbine facilities  
11 classified as personal property, improvements to property, and any  
12 increase in the assessed value of state-assessed property by the  
13 property tax rate which is proposed to be restored, or the maximum  
14 amount which could be lawfully levied in the year such a restored levy  
15 is proposed.

16       **Sec. 3.** RCW 84.55.020 and 1997 c 3 s 203 are each amended to read  
17 as follows:

18       Notwithstanding the limitation set forth in RCW 84.55.010, the  
19 first levy for a taxing district created from consolidation of similar  
20 taxing districts shall be set so that the regular property taxes  
21 payable in the following year shall not exceed the limit factor  
22 multiplied by the sum of the amount of regular property taxes lawfully  
23 levied for each component taxing district in the highest of the three  
24 most recent years in which such taxes were levied for such district  
25 plus the additional dollar amount calculated by multiplying the  
26 increase in assessed value in each component district resulting from  
27 new construction (~~and~~), increases in assessed value due to  
28 construction of electric generation wind turbine facilities classified  
29 as personal property, improvements to property, and any increase in the  
30 assessed value of state-assessed property by the regular property tax  
31 rate of each component district for the preceding year.

32       **Sec. 4.** RCW 84.55.030 and 1973 1st ex.s. c 195 s 107 are each  
33 amended to read as follows:

34       For the first levy for a taxing district following annexation of  
35 additional property, the limitation set forth in RCW 84.55.010 shall be  
36 increased by an amount equal to (1) the aggregate assessed valuation of

1 the newly annexed property as shown by the current completed and  
2 balanced tax rolls of the county or counties within which such property  
3 lies, multiplied by (2) the dollar rate that would have been used by  
4 the annexing unit in the absence of such annexation, plus (3) the  
5 additional dollar amount calculated by multiplying the increase in  
6 assessed value in the annexing district resulting from new  
7 constructions (~~and~~), increases in assessed value due to construction  
8 of electric generation wind turbine facilities classified as personal  
9 property, improvements to property, and any increase in the assessed  
10 value of state-assessed property by the regular property tax levy rate  
11 of that annexing taxing district for the preceding year.

12 **Sec. 5.** RCW 84.55.080 and 1982 1st ex.s. c 42 s 12 are each  
13 amended to read as follows:

14 Pursuant to chapter 39.88 RCW, any increase in the assessed value  
15 of real property within an apportionment district resulting from new  
16 construction, increases in assessed value due to construction of  
17 electric generation wind turbine facilities classified as personal  
18 property, improvements to property, or any increase in the assessed  
19 value of state-assessed property shall not be included in the increase  
20 in assessed value resulting from new construction, increases in  
21 assessed value due to construction of electric generation wind turbine  
22 facilities classified as personal property, improvements, or any  
23 increase in the assessed value of state-assessed property for purposes  
24 of calculating any limitations upon regular property taxes under this  
25 chapter until the termination of apportionment as set forth in RCW  
26 39.88.070(4), as now or hereafter amended, except to the extent a  
27 taxing district actually will receive the taxes levied upon this value.  
28 Tax allocation revenues, as defined in RCW 39.88.020, as now or  
29 hereafter amended, shall not be deemed to be "regular property taxes"  
30 for purposes of this chapter.

31 **Sec. 6.** RCW 84.55.120 and 1997 c 3 s 209 are each amended to read  
32 as follows:

33 A taxing district, other than the state, that collects regular  
34 levies shall hold a public hearing on revenue sources for the  
35 district's following year's current expense budget. The hearing must  
36 include consideration of possible increases in property tax revenues

1 and shall be held prior to the time the taxing district levies the  
2 taxes or makes the request to have the taxes levied. The county  
3 legislative authority, or the taxing district's governing body if the  
4 district is a city, town, or other type of district, shall hold the  
5 hearing. For purposes of this section, "current expense budget" means  
6 that budget which is primarily funded by taxes and charges and reflects  
7 the provision of ongoing services. It does not mean the capital,  
8 enterprise, or special assessment budgets of cities, towns, counties,  
9 or special purpose districts.

10 If the taxing district is otherwise required to hold a public  
11 hearing on its proposed regular tax levy, a single public hearing may  
12 be held on this matter.

13 No increase in property tax revenue, other than that resulting from  
14 the addition of new construction, increases in assessed value due to  
15 construction of electric generation wind turbine facilities classified  
16 as personal property, and improvements to property and any increase in  
17 the value of state-assessed property, may be authorized by a taxing  
18 district, other than the state, except by adoption of a separate  
19 ordinance or resolution, pursuant to notice, specifically authorizing  
20 the increase in terms of both dollars and percentage. The ordinance or  
21 resolution may cover a period of up to two years, but the ordinance  
22 shall specifically state for each year the dollar increase and  
23 percentage change in the levy from the previous year.

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