

1 **ESHB 1464 - H AMD 000728 ADOPTED 4-26-93**

2 By Representative H. Myers

3 On page 66, after line 20, insert the following:

4 "Sec. 82. RCW 84.09.030 and 1989 c 378 s 8 and 1989 c 217 s
5 1 are each reenacted and amended to read as follows:

6 Except as follows, the boundaries of counties, cities and all
7 other taxing districts, for purposes of property taxation and the
8 levy of property taxes, shall be the established official
9 boundaries of such districts existing on the first day of March of
10 the year in which the property tax levy is made.

11 The official boundaries of a newly incorporated taxing
12 district shall be established at a different date in the year in
13 which the incorporation occurred as follows:

14 (1) Boundaries for a newly incorporated city shall be
15 established on the last day of March of the year in which the
16 initial property tax levy is made, and the boundaries of a road
17 district, library district, or fire protection district or
18 districts, that include any portion of the area that was
19 incorporated within its boundaries shall be altered as of this date
20 to exclude this area, if the budget for the newly incorporated city
21 is filed pursuant to RCW 84.52.020 and the levy request of the
22 newly incorporated city is made pursuant to RCW 84.52.070.
23 Whenever a proposed city incorporation is on the March special
24 election ballot, the county auditor shall submit the legal
25 description of the proposed city to the department of revenue on or
26 before the first day of March;

27 (2) Boundaries for a newly incorporated port district shall be
28 established on the first day of October if the boundaries of the
29 newly incorporated port district are coterminous with the
30 boundaries of another taxing district, as they existed on the first
31 day of March of that year;

1 (3) Boundaries of any other newly incorporated taxing district
2 shall be established on the first day of June of the year in which
3 the property tax levy is made if the taxing district has boundaries
4 coterminous with the boundaries of another taxing district, as they
5 existed on the first day of March of that year.

6 The boundaries of a taxing district shall be established on
7 the first day of June if territory has been added to, or removed
8 from, the taxing district after the first day of March of that year
9 with boundaries coterminous with the boundaries of another taxing
10 district as they existed on the first day of March of that year.
11 However, the boundaries of a road district, library district, or
12 fire protection district or districts, that include any portion of
13 the area that was annexed to a city or town within its boundaries
14 shall be altered as of this date to exclude this area. In any case
15 where any instrument setting forth the official boundaries of any
16 newly established taxing district, or setting forth any change in
17 such boundaries, is required by law to be filed in the office of
18 the county auditor or other county official, said instrument shall
19 be filed in triplicate. The officer with whom such instrument is
20 filed shall transmit two copies to the county assessor.

21 (4) The boundaries of a newly incorporated water district
22 formed as a result of a special election held in March shall be
23 established as of the first day of June next following the
24 election.

25 No property tax levy shall be made for any taxing district
26 whose boundaries are not established as of the dates provided in
27 this section."

28 Renumber the following sections consecutively and correct internal
29 references accordingly.

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EFFECT: For purposes of imposing property taxes, the boundaries of a water district that is created at a special eleciton held in March shall be established as of June 1 following this election.