

# FINAL BILL REPORT

## SSB 6141

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### C 184 L 06

Synopsis as Enacted

**Brief Description:** Including the value of wind turbine facilities in the property tax levy limit calculation.

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

**Senate Committee on Water, Energy & Environment**  
**Senate Committee on Ways & Means**  
**House Committee on Technology, Energy & Communications**  
**House Committee on Finance**

**Background:** Taxing districts may increase their regular property tax levy by 1 percent per year, plus an additional amount based on the increase in the assessed value in the district resulting from new construction, improvements to real property, and state-assessed property.

Electric generation wind turbine facilities are personal property unless the same person owns both the wind turbine facilities and the land upon which they are located.

Wind turbine facilities owned by utilities that operate in more than one county are state assessed. Property taxes resulting from new state-assessed wind turbine facilities increase revenues to taxing districts because taxes resulting from increases in the value of state-assessed property are added to the amount that may be levied under the levy limit.

Wind turbine facilities owned by utilities that operate entirely within a single county are assessed by the county assessor. Property taxes resulting from new county-assessed wind turbine facilities do not increase revenues to taxing districts because they are not considered "new construction" or an "improvement to property."

**Summary:** Property taxes resulting from new county-assessed electric generation wind turbine facilities are added to the amount that may be levied under the levy limit.

**Votes on Final Passage:**

Senate	46	0
House	96	0

**Effective:** June 7, 2006