
HOUSE BILL 2408

State of Washington 60th Legislature 2007 Regular Session

By Representatives Simpson and VanDeWege

Read first time 04/20/2007. Referred to Committee on Finance.

1 AN ACT Relating to property tax increases by port districts; and
2 amending RCW 84.55.120.

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

4 **Sec. 1.** RCW 84.55.120 and 2006 c 184 s 6 are each amended to read
5 as follows:

6 (1) A taxing district, other than the state, that collects regular
7 levies shall hold a public hearing on revenue sources for the
8 district's following year's current expense budget. The hearing must
9 include consideration of possible increases in property tax revenues
10 and shall be held prior to the time the taxing district levies the
11 taxes or makes the request to have the taxes levied. The county
12 legislative authority, or the taxing district's governing body if the
13 district is a city, town, or other type of district, shall hold the
14 hearing. For purposes of this section, "current expense budget" means
15 that budget which is primarily funded by taxes and charges and reflects
16 the provision of ongoing services. It does not mean the capital,
17 enterprise, or special assessment budgets of cities, towns, counties,
18 or special purpose districts.

1 (2) If the taxing district is otherwise required to hold a public
2 hearing on its proposed regular tax levy, a single public hearing may
3 be held on this matter.

4 (3) Except as provided otherwise by this section, no increase in
5 property tax revenue, other than that resulting from the addition of
6 new construction, increases in assessed value due to construction of
7 electric generation wind turbine facilities classified as personal
8 property, and improvements to property and any increase in the value of
9 state-assessed property, may be authorized by a taxing district, other
10 than the state, except by adoption of a separate ordinance or
11 resolution, pursuant to notice, specifically authorizing the increase
12 in terms of both dollars and percentage. The ordinance or resolution
13 may cover a period of up to two years, but the ordinance shall
14 specifically state for each year the dollar increase and percentage
15 change in the levy from the previous year.

16 (4) No increase in property tax revenue may be authorized by a port
17 district except:

18 (a) By adoption of a separate ordinance or resolution, pursuant to
19 notice, specifically requesting the increase in terms of dollars and
20 percentage. The ordinance or resolution must specifically state the
21 requested dollar increase and percentage change in the levy from the
22 previous year; and

23 (b) When authorized to do so by the voters of the port district at
24 a special or general election held in accordance with the general
25 election laws of this state in the year in which the levy is made. The
26 proposal submitted to the voters must be consistent with the ordinance
27 or resolution adopted in (a) of this subsection. The authorization is
28 granted if at least three-fifths of the votes cast on the proposition
29 are in favor of the increase. This subsection (4)(b) applies only to
30 regular property tax levies and does not affect laws governing excess
31 property tax levies.

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