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**HOUSE BILL 1663**

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**State of Washington 68th Legislature 2023 Regular Session**

**By** Representatives Goehner and Steele

AN ACT Relating to allowing port districts that have been functionally consolidated to adopt a unified levy; and adding a new section to chapter 53.08 RCW.

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

NEW SECTION. **Sec.**  A new section is added to chapter 53.08 RCW to read as follows:

(1) Two or more port districts, operating under a mutual agreement pursuant to RCW 53.08.240, may levy and collect jointly the property tax assessments authorized under this chapter under the following conditions:

(a) The port districts are adjacent, and the boundaries of the port districts are coextensive with county boundaries;

(b) The commissioners of each port district have, no later than July 1st, and by at least a two-thirds margin, voted to conduct a joint property tax levy for the following year;

(c) The joint property tax levy imposed within the port districts does not exceed the rate at which either port district could individually levy a property tax; and

(d) The joint property tax rate imposed is the same in each participating port district.

(2) Two or more port districts that are jointly levying and collecting property taxes as provided for under subsection (1) of this section are considered a "taxing district" under RCW 84.04.120.

(3)(a) If the port districts elect to levy and collect a joint property tax under subsection (1) of this section, the county assessor in each county must certify to the auditor of his or her county the total assessed valuation of the port district which lies within his or her county. The port commissions of the ports must certify to each county auditor the budget and the levies to be assessed for the ports' purposes. Each county auditor must forward a certificate to the county commissioners of each county in which one of the jointly operating port districts is located specifying the proportion of taxes to be levied for port district purposes.

(b) Upon receipt of the certificate from the county auditor, the board of county commissioners of each county in which one of the jointly operating port districts is located must levy on all taxable property of the port district which lies within the county a tax sufficient to raise the amount necessary to meet the county's proportionate share of the total tax levy. Such taxes must be levied and collected in the same manner as other taxes are levied and collected, and subject to the same limitations as if each jointly operating port district were levying taxes separately. The proceeds must be forwarded quarterly by the treasurer of each county to the port district operating within the county.

(c) The amount of tax to be levied upon taxable property in each port district must be in such ratio to the whole amount levied upon the property lying in the whole of the port districts operating together as the assessed valuation lying in each port district bears to the assessed valuation of the property in the whole of the port districts operating together.

(4) In the event that two or more port districts operating under a mutual agreement pursuant to RCW 53.08.240 cease to operate under the agreement, the joint debts and assets of the port districts must be divided as provided for in the agreement. If no provision for such division was made, the debts and assets must be divided amongst the port districts in the same proportion as the property tax assessments were divided amongst the districts.

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