

CERTIFICATION OF ENROLLMENT

**ENGROSSED HOUSE BILL 1663**

68th Legislature  
2023 Regular Session

Passed by the House April 14, 2023  
Yeas 96 Nays 0

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**Speaker of the House of  
Representatives**

Passed by the Senate April 11, 2023  
Yeas 49 Nays 0

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 1663** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**ENGROSSED HOUSE BILL 1663**

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AS AMENDED BY THE SENATE

Passed Legislature - 2023 Regular Session

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

**By** Representatives Goehner and Steele

Read first time 01/30/23. Referred to Committee on Local Government.

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

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 53.08  
6 RCW to read as follows:

7            (1) Two or more port districts, operating under a mutual  
8 agreement pursuant to RCW 53.08.240, may levy and collect jointly the  
9 property tax assessments authorized under RCW 53.36.020 under the  
10 following conditions:

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

13            (b) The commissioners of each port district have, no later than  
14 July 1st, and by at least a two-thirds margin, voted to conduct a  
15 joint property tax levy for collection in the following year and for  
16 subsequent years, until such time as the commissioners of each port  
17 district have voted to discontinue the joint property tax levy;

18            (c) The joint property tax levy has been approved by a majority  
19 of voters at general elections called under RCW 29A.04.330 by the  
20 port district commissioners of the port districts that propose to  
21 conduct the joint property tax levy. The general elections within

1 each port district must be held on the same day. If the certified  
2 election results show that a majority of the total votes cast among  
3 all the port districts participating in the general elections approve  
4 the joint property tax levy, then the joint levy shall be deemed  
5 approved. Once voters have approved the conduct of a joint property  
6 tax levy, the conduct of a joint levy in subsequent consecutive years  
7 does not require voter approval; and

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

10 (2) The respective port districts are encouraged and authorized  
11 to share information with residents of each county, including mailed  
12 items to households, related to the ballot measure.

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

16 (b) The commissioners of the port districts that are jointly  
17 levying and collecting property taxes under subsection (1) of this  
18 section are considered the governing body of the districts for the  
19 purposes of RCW 84.55.120.

20 (4) (a) Port districts that are jointly levying and collecting  
21 property taxes as provided for in subsection (1) of this section may  
22 not independently conduct a property tax levy under RCW 53.36.020,  
23 except as provided in (b) of this subsection.

24 (b) Port districts conducting a joint levy may independently  
25 approve a property tax levy under RCW 53.36.020 to the extent needed  
26 to provide for payment of principal and interest on general bonded  
27 indebtedness.

28 (5) (a) Notwithstanding RCW 84.55.035, when conducting a joint  
29 property tax levy, the first joint levy amount must be set as  
30 provided for in RCW 84.55.020 as if the port districts had  
31 consolidated. Subsequent joint levies are subject to the limitations  
32 in RCW 84.55.010.

33 (b) Any increase in the property tax revenue by the jointly  
34 taxing port districts may only be authorized pursuant to RCW  
35 84.55.120, except that any such increase must be approved by at least  
36 two-thirds of the commissioners of each of the port districts.

37 (c) Port districts that are jointly levying and collecting  
38 property taxes may conduct a levy in an amount exceeding the  
39 limitations provided for in chapter 84.55 RCW as provided for in RCW  
40 84.55.050, except that such a levy may only be conducted if approved

1 by a majority of voters in each port district participating in the  
2 joint property tax levy.

3 (6) The separate obligations of each of the port districts  
4 conducting a joint property tax levy shall not be affected by the  
5 conduct of the joint levy, and shall remain the responsibility of the  
6 individual port district subject to the obligation. Taxes and  
7 assessments for payment of such obligations shall continue to be  
8 levied and collected as provided for in subsection (4)(b) of this  
9 section in each port district notwithstanding the joint property tax  
10 levy. While any such obligations remain outstanding, funds subject to  
11 such obligations shall be kept separate.

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

19 (b) The first property tax levy conducted by a port district  
20 after it ceases to conduct a joint property tax levy with another  
21 port district must be set so that the levy does not exceed the port  
22 district's proportional share of the last levy jointly conducted with  
23 one or more other port districts plus additional increases allowed  
24 under RCW 84.55.010.

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