

WAC 458-19-050 Port district levies. (1) **Introduction.** This rule describes certain port district levies and their respective limitations. Discussions on port district levies authorized under RCW 53.36.100 and 53.36.160 for industrial development district purposes are in WAC 458-19-05001.

Other rules that may apply. Readers may also want to refer to the following rules for additional information:

- (a) WAC 458-19-005 Definitions.
- (b) WAC 458-19-010 Levy limit and levy rate calculations.
- (c) WAC 458-19-020 Levy limit—Method of calculation.
- (d) WAC 458-19-05001 Port district levies for industrial development district purposes.

(2) **Definitions.** For purposes of this rule, the definitions in WAC 458-19-005 apply.

(3) **Limitations upon regular property tax levies; exceptions.**

(a) As set forth in RCW 84.04.140, all port district levies discussed in this rule are regular property tax levies regardless of whether they are voter-approved levies. As such, they are generally subject to the levy limit as described in subsection (7) of this rule, unless otherwise specified.

(b) Port district levies are not subject to either the statutory aggregate dollar rate limit set forth in RCW 84.52.043 or the constitutional one percent limit set forth in RCW 84.52.050.

(4) **Levy for general port purposes.** Port districts may annually levy taxes for general port purposes, including the establishment of a capital improvement fund for future capital improvements. This levy cannot exceed the levy rate of forty-five cents per thousand dollars of assessed value of the port district. RCW 53.36.020 authorizes this levy without voter approval.

(5) **Levy for bond repayment.** Port districts may levy taxes for the purpose of paying the principal and interest on any general bonded indebtedness of the port district. RCW 53.36.020 authorizes this levy, in excess of any port levy that is subject to the forty-five cent levy rate limitation in subsection (4) of this rule. Even though the levy for bond repayment is not subject to any statutory aggregate dollar rate limit, the limitations in RCW 53.36.030 on the amount of indebtedness that a port district may incur by contract or borrowing do apply.

(6) **Levy for dredging, canal construction, or land leveling or filling purposes.** Port districts may annually levy taxes for dredging, canal construction, or land leveling or filling purposes, and the proceeds of any such levy must be used exclusively for these purposes. This levy cannot exceed the levy rate of forty-five cents per thousand dollars of assessed value of the port district. RCW 53.36.070 requires that this levy must be authorized each year by a majority of the voters of the district voting on whether to make such a levy, submitted at an election held under RCW 29A.04.330.

(7) **Calculation of the levy limit for port districts.** The levies described in subsections (4), (5), and (6) of this rule are subject to the levy limit. For purposes of calculating the levy limit, the dollar amount of those levies are combined and the levy limit is calculated as provided in WAC 458-19-020.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.48.080, 84.55.060, 84.52.0502, 34.05.230 and chapters 84.52 and 84.55 RCW. WSR 18-11-054, § 458-19-050, filed 5/10/18, effective 6/10/18. Statutory Authority:

RCW 84.08.010, 84.08.070, 84.48.080, 84.55.060, 84.52.0502, chapters 84.52 and 84.55 RCW, and RCW 34.05.230(1). WSR 02-24-015, § 458-19-050, filed 11/25/02, effective 12/26/02. Statutory Authority: RCW 84.55.060 and 84.08.070. WSR 94-07-066, § 458-19-050, filed 3/14/94, effective 4/14/94.]