

RCW 53.36.160 Multiyear levy periods—Requirements. (1) (a) A port district having adopted a comprehensive scheme of harbor improvements and industrial developments may thereafter raise revenue through:

(i) A first multiyear levy period, if it meets the requirements of this subsection (1);

(ii) A second multiyear levy period, if it meets the requirements of this subsection (1) and subsection (2) of this section; and

(iii) A third multiyear levy period, if it meets the requirements of subsection (3) of this section.

(b) First and second multiyear levy periods do not have to be consecutive.

(c) First and second multiyear levy periods may not overlap.

(d) The aggregate revenue that may be collected over a first or second multiyear levy period may not exceed the sum of: (i) Two dollars and seventy cents per thousand dollars of assessed value multiplied by the assessed valuation of the taxable property in the port district for taxes collected in the base year; and (ii) the difference of:

(A) The maximum allowable amount that could have been collected under RCW 84.55.010 for the first six collection years of the levy period; and

(B) The amount calculated under (d) (i) of this subsection (1).

(e) The levy rate in any year may not exceed forty-five cents per thousand dollars of assessed value.

(f) A levy period may not exceed twenty years from the date the initial levy is made in the period.

(g) A port district must adopt a resolution during the base year approving the use of a first or second multiyear levy period.

(2) If a port district intends to impose levies over a second multiyear levy period, the port commission must publish notice of this intention, in one or more newspapers of general circulation within the district, by April 1st of the year in which the first levy in the second multiyear levy period is to be made. If within ninety days of the date of publication a petition is filed with the county auditor containing the signatures of eight percent of the number of voters registered and voting in the port district for the office of the governor at the last preceding gubernatorial election, the county auditor must canvass the signatures in the same manner as prescribed in RCW 29A.72.230 and certify their sufficiency to the port commission within two weeks. The proposition to impose levies over a second multiyear levy period must be submitted to the voters of the port district at a special election, called for this purpose, no later than the date on which a primary election would be held under RCW 29A.04.311. The levies may be made in the second multiyear levy period only if approved by a majority of the voters of the port district voting on the proposition.

(3) In addition, if voters approve a ballot proposition authorizing additional levies by a simple majority vote, a port district located in a county bordering on the Pacific Ocean having adopted a comprehensive scheme of harbor improvements and industrial developments may impose a third levy for a period that may not exceed six years. The levy rate in any year may not exceed forty-five cents per thousand dollars of assessed value. Except for the initial levy in the third levy period, RCW 84.55.010 applies to the tax authorized in this subsection.

(4) The levy of such taxes under this section is authorized notwithstanding the provisions of RCW 84.52.043 and 84.52.050. The revenues derived from levies made under this section not expended in the year in which the levies are made may be paid into a fund for future use in carrying out the powers granted under chapter 53.25 RCW, which fund may be accumulated and carried over from year to year, with the right to continue to levy the taxes provided for under this section for the purposes herein authorized.

(5) In the event a levy authorized in this section produces revenue in excess of the requirements to complete the projects of a port district then provided for in its comprehensive scheme of harbor improvements and industrial developments or amendments thereto, the excess must be used solely for the retirement of general obligation bonded indebtedness.

(6) (a) Except as otherwise provided in this subsection, a port district that has levied the tax authorized under *RCW 53.36.100 may not levy a tax authorized under this section.

(b) A port district that levied the tax authorized under *RCW 53.36.100 for taxes collected in 2015 as part of the initial six-year period may levy the tax authorized under this section for a second and third multiyear levy period in accordance with this section after the initial six-year levy period under *RCW 53.36.100.

(c) A port district that levied the tax authorized under *RCW 53.36.100 for taxes collected in 2015 as part of the second six-year period may levy the tax authorized under this section for a third multiyear levy period in accordance with this section after the second six-year levy period under *RCW 53.36.100.

(d) A port district that did not levy the tax authorized under *RCW 53.36.100 for taxes collected in 2015 but has previously levied a tax under *RCW 53.36.100 for only the initial six-year period may impose levies in accordance with this section for a second and third multiyear levy period.

(e) A port district that did not levy the tax authorized under *RCW 53.36.100 for taxes collected in 2015 but has previously levied a tax under *RCW 53.36.100 for the initial and second six-year periods may impose levies in accordance with this section for a third multiyear levy period.

(7) For the purposes of this section, "base year" means the year prior to the first collection year in a first or second multiyear levy period. [2015 c 135 § 1.]

***Reviser's note:** RCW 53.36.100 was repealed by 2015 c 135 § 5, effective January 1, 2026.

Applicability—2015 c 135 § 1: "Section 1 of this act applies to taxes levied for collection in 2016 and thereafter." [2015 c 135 § 6.]