

NEW SECTION. Sec. 4. The department shall adopt rules to implement sections 1 through 3 of this act.

NEW SECTION. Sec. 5. Sections 1 through 3 of this act are each added to chapter 49.12 RCW.

Passed the House March 8, 1989.

Passed the Senate April 13, 1989.

Approved by the Governor May 3, 1989.

Filed in Office of Secretary of State May 3, 1989.

CHAPTER 217

[Substitute House Bill No. 1370]

TAXING DISTRICTS—BOUNDARIES—DATE OF ESTABLISHMENT

AN ACT Relating to the date when taxing district boundaries are established for purposes of imposing property taxes; reenacting and amending RCW 84.09.030; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 84.09.030, chapter 15, Laws of 1961 as last amended by section 1, chapter 82, Laws of 1987 and by section 1, chapter 358, Laws of 1987 and RCW 84.09.030 are each reenacted and amended to read as follows:

~~((For the purposes of property taxation and the levy of property taxes))~~ Except as follows, the boundaries of counties, cities and all other taxing districts, for purposes of property taxation and the levy of property taxes, shall be the established official boundaries of such districts existing on the first day of March of the year in which the property tax levy is made(;; and no such levy shall be made for any taxing district whose boundaries were not duly established on the first day of March of such year)).

The official boundaries of a newly incorporated taxing district shall be established at a different date in the year in which the incorporation occurred as follows:

(1) Boundaries for a newly incorporated city shall be established on the last day of March of the year in which the initial property tax levy is made, and the boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was incorporated within its boundaries shall be altered as of this date to exclude this area, if the budget for the newly incorporated city is filed pursuant to RCW 84.52-.020 and the levy request of the newly incorporated city is filed pursuant to RCW 84.52.070. Whenever a proposed city incorporation is on the March special election ballot, the county auditor shall submit the legal description of the proposed city to the department of revenue on or before the first day of March;

(2) Boundaries for a newly incorporated port district~~((s newly formed by election, with boundaries coterminous with other taxing district boundaries established prior to the first day of March, shall be the established official boundaries existing))~~ shall be established on the first day of October ~~((following formation. However, the))~~ if the boundaries of the newly incorporated port district are coterminous with the boundaries of another taxing district, as they existed on the first day of March of that year;

(3) Boundaries of ((a)) any other newly incorporated taxing district shall be established on the first day of June of the year in which the property tax levy is made ~~((whenever))~~ if the taxing district ((has incorporated that year and)) has boundaries coterminous with the boundaries of another taxing district, as they existed on the first day of March of that year~~((, or))~~.

The boundaries of a taxing district ((have been altered that year by removing or adding territory)) shall be established on the first day of June if territory has been added to, or removed from, the taxing district after the first day of March of that year with boundaries coterminous with the boundaries of another taxing district ~~((to the taxing district))~~ as they existed on the first day of March of that year. However, the boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was annexed to a city or town within its boundaries shall be altered as of this date to exclude this area. In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in such boundaries, is required by law to be filed in the office of the county auditor or other county official, said instrument shall be filed in triplicate. The officer with whom such instrument is filed shall transmit two copies to the county assessor.

No property tax levy shall be made for any taxing district whose boundaries are not established as of the dates provided in this section.

NEW SECTION. Sec. 2. This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House April 17, 1989.

Passed the Senate April 10, 1989.

Approved by the Governor May 3, 1989.

Filed in Office of Secretary of State May 3, 1989.

CHAPTER 218

[House Bill No. 1772]

GAME FISH—RENAMING AND DEFINING CERTAIN SPECIES

AN ACT Relating to renaming and defining certain species of fish; and amending RCW 75.08.011 and 77.08.020.