



# PROPOSED STUDY QUESTIONS Historic Ships and Vessels

State of Washington Joint Legislative Audit and Review Committee

UPDATED: December 2022

## JLARC will review a property tax exemption for historic ships and vessels

The 1986 Legislature enacted a property tax exemption for all ships and vessels listed on the state or national register of historic places. The tax preference has not been modified since enacted.

This preference is included in the 10-year review schedule set by the Citizen Commission for Performance Measurement of Tax Preferences.



## Inferred objective to encourage preservation of historic vessels in Washington

The preference was enacted before the Legislature required public policy objectives for new tax preferences. JLARC staff infer it was intended to encourage historic ship and vessel preservation in the state.

## This study will address the following questions:

1. To what extent has the preference been used? Has the number of historic ships and vessels listed on the state or national register increased since the preference was enacted?
  - a. What are the racial and ethnic characteristics of the beneficiaries using the tax preference?
  - b. What are the racial and ethnic characteristics of communities where the exempt vessels are located?
  - c. How do beneficiaries using the preference learn about it?
2. Are there other state or federal incentives available to preserve historic ships and vessels?
3. Where are the ships and vessels using the preference located? Are there benefits to the public?
4. What are the estimated beneficiary savings?

In accordance with RCW 44.28.076, JLARC staff determined there are racial equity considerations for this study and they are included in the study questions above.

## Study timeframe

Preliminary Report: July 2023

Proposed Final Report: December 2023

## Study team

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## JLARC Study Process

