



Chapter 15

Property Tax Levy Limitations

Diann Locke, Levies & Appeals Specialist
County Performance and Administration

Levy Training

Basic Levy Training:

When - September 4 & 5, 2024

Where - Tumwater

When – September 11 & 12, 2024

Where – Wenatchee

Senior Levy Training

When – October 17, 2024

Where – Teams Meeting

Basic Levy Training

- Two-days.
- Reviews all levy limits.
- Taxing district staff are welcome to attend.

Senior Levy Teams Meeting

- Partial day.
- Reviews high level issues.
- Taxing district staff are welcome to attend.

Reference Materials:

- Levy Operations Manual. (<https://dor.wa.gov/sites/default/files/2022-02/LevyManual.pdf>)

Budget Based System



Taxpayers

Taxable value of their parcels



Taxing Districts

The amount of funds needed to be raised through the levying of property taxes

Budget Based System:

Data needed from the taxpayers:

- The taxable value of their parcels.
 - The assessor will provide the taxable value.

Data needed from the taxing districts:

- The amount of funds they wish to levy through property taxes.
 - The taxing districts will provide the amount they wish to levy.

Levy Rate Calculation

$$\text{Levy amount} / \text{Taxable value} * 1,000 = \text{levy rate}$$
$$\$171,376 / \$115,795,000 * 1000 = \$1.47999$$

Fire District Taxes for an individual taxpayer
Taxable Value = \$300,000

$$\$300,000 \times \$1.47999 / \$1,000 = \$444$$

How is the levy rate calculated for a taxing district?

- The taxing district's final levy amount divided by the value of all taxable parcels in the district equals the levy rate for the district.
- The levy rate is expressed in terms of dollars and cents per \$1,000 of assessed value.

How is the property tax dollar amount for an individual parcel calculated?

- The parcel's taxable value multiplied by the taxing district's levy rate equals the dollar amount of property tax for that parcel.



Where does the information the county assessor needs to calculate the levy rates come from?

- County assessor(s) records.
- Taxing districts.
- County legislative authority.
- Department of Revenue.
- Office of Superintendent of Public Instruction.

The assessor must:

- Update property ownership.
- Know the boundaries of taxing districts. (RCW 84.09.030)
- Value real and personal property.
- Add or remove exemptions.
- Add or remove current use and designated forestland.
- Complete required Department of Revenue reports.
- Share joint taxing district information.

The taxing districts must:

- Adopt resolutions/ordinances setting their property tax levy request amounts. (RCW 84.55.120)
- Certify their levy request amounts or estimate of property tax to be levied to the county legislative authority. (RCW 84.52.020)

The county legislative authority must:

- Certify the levy request amounts for each taxing district within the county to the assessor. (RCW 84.52.070)

Department of Revenue:

- State assessed valuations.
- State school levy amounts.

Office of Superintendent of Public Instruction:

- Certified per –pupil limits.

Regular Levies

- Levy Limit
- Statutory Maximum Rate Limit
- Certified Levy Request Amount
- Resolution Limit
- \$5.90 Aggregate Limit
- 1% Constitutional Limit

Regular Levy Limitations

- Levy limit. (Chapter 84.55 RCW)
- Statutory maximum rate limit. (RCW 84.52.043 and others)
- Certified levy request amount. (RCW's 84.52.020, 84.52.070)
- Resolution limit allowing an increase from the previous year's levy amount. (RCW 84.55.120)
- \$5.90 aggregate limit. (RCW 84.52.043)
- 1% Constitutional limit. (RCW 84.52.050)

Excess Levies



Excess Levies

- Excess levies are taxes over and above the statutory limits.
- All excess levies must be approved by the voters in the district.
- Excess levies must be approved by the voters each year, except for school and fire district levies.

School District Excess Levies (RCW 84.52.053)

- Enrichment levies, 2 – 4 years
- Transportation vehicle fund, 2 years
- Capital improvements, 2 - 6 years
- Bonds

Fire District Excess Levies (RCW 84.52.130)

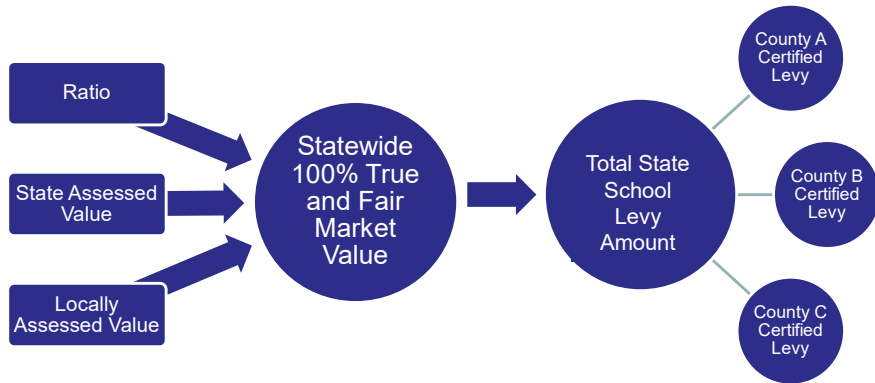
- Maintenance and operation levy, 2 – 4 years
- Capital improvements, 2 – 6 years
- Bond

Excess Levies Publication (<https://dor.wa.gov/get-form-or-publication/ballot-measure-requirements>)

Ballot measures requirements for voted property tax levies

State School Levies

DOR determines the state school certified levy amount for each county



The Department of Revenue calculates the state school levies.

- For more information see the Property Tax Tip Sheet.
(<https://dor.wa.gov/sites/default/files/2022-02/SchoolLevy.pdf>)

I don't understand my property taxes!



9

Chapter 15 Handout

Taxable Value and Taxes Due Comparison									
	2023 Tax Year			2024 Tax Year			Percentage of Change		
	Taxable Value	Total Tax	Levy Rate	Taxable Value	Total Tax	Levy Rate	Taxable Value	Total Tax	
City General Levy	\$1,105,246,154	\$1,712,769.38	1.54967	\$1,400,057,375	\$1,768,428.64	\$1.26311	26.67381%	3.24966%	
City EMS Levy	\$1,105,246,154	\$472,263.81	0.42729	\$1,400,057,375	\$487,030.15	\$0.34786	26.67381%	3.12671%	
County General Levy	\$15,809,372,698	\$15,087,433.52	0.95433	\$17,103,024,683	\$15,416,427.66	\$0.90139	8.18282%	2.18058%	
State Levy Part 1	\$15,800,556,428	\$24,114,029.00	1.52615	\$17,094,775,611	\$25,174,481.00	\$1.47264	8.19097%	4.39766%	
State Levy Part 2	\$15,649,169,446	\$12,771,178.00	0.81609	\$16,941,327,449	\$13,338,351.00	\$0.78733	8.25704%	4.44104%	
Local School Bond Levy	\$3,047,110,413	\$2,220,000.00	0.72856	\$3,618,131,632	\$2,280,000.00	\$0.63016	18.73976%	2.70270%	
Local School Enrichment Levy	\$3,027,198,100	\$5,650,000.00	1.86641	\$3,591,734,782	\$5,873,237.19	\$1.63521	18.64882%	3.95110%	
Library General Levy	\$15,288,496,833	\$3,608,192.27	0.23601	\$16,288,351,733	\$3,811,865.23	\$0.23402	6.53992%	5.64474%	
Port District	\$3,034,196,955	\$776,208.86	0.25582	\$3,591,247,147	\$776,208.86	\$0.21614	18.35907%	0.00000%	
Total Aggregate Levy Rate			8.36034			\$7.48786			
	2023 Tax Year		2024 Tax Year		% Change				
	Taxable Value	Taxes Due	Taxable Value	Taxes Due	Taxable Value	Taxes Due			
Parcel A - Single family residence	\$276,200	\$2,309.12	\$271,300	\$2,031.45	-1.77408%	-12.02493%			
Parcel B - Single family residence	\$395,000	\$3,302.34	\$358,600	\$2,685.15	-9.21519%	-18.68947%			
Parcel C - Land only	\$61,500	\$514.16	\$109,800	\$822.18	78.53659%	37.46382%			

Chapter 15 - 2024 Fundamental's Class

Contacts for levy questions

Levies and Appeals Specialist

Diann Locke
DiannL@dor.wa.gov
360-534-1427

County Review Auditor

Diana Burch
DianaBu@dor.wa.gov
360-534-1429

Levy information available:

Department of Revenue websites
dor.wa.gov or propertytax.dor.wa.gov

