Course announcement

Sponsor	Washington State Department of Revenue Property Tax Division
Title	Basic Levy
When	September 4-5, 2024, or September 11- 12, 2024, from 8:30am to 4:30pm
Location	In-person at Tumwater (9/4-5 class) at the 6400 Linderson Conference Center and Wenatchee (9/11-12 class) at the Confluence Technology Center.
Presenter	Diann Locke, et al.
Spots	40
Credit	3 general interest hours
Target audience	 Levy specialists. New county appraisers. Other county assessor office staff. Taxing district staff.





Need assistance?

Email dorpropertytaxeducation@dor.wa.gov to:

- Ask a question.
- Cancel or swap a registration.
- Sign up to receive training announcements via <u>GovDelivery</u>.
- Suggest training topic.
- Report an issue.

Want more information?

Visit the Education Program webpage.

DOL approval

n/a

Curriculum

This two-day Basic Levy Training session provides an overview of the property tax levy process and basic training in the calculation of levies and levy limitations. The presentation is designed to assist levy specialists from the assessor's office, other county staff, and taxing district staff. This session presumes that the participants have minimal experience with levies, so we concentrate on the fundamentals. Experienced staff is welcome to attend and participate, but the most complex questions will be answered as time allows.

Agenda

- Welcome, Introduction, and Manual Overview
- Chapter 1 Simple Levy Process
- Chapter 2 Timber Assessed Value
- **Chapter 3** Property Tax Limitations
- Chapter 4 Fire Districts with Non-Voted GO Bond Debt
- Chapter 5 Annexations and Refunds
- Chapter 6 Highly Valued Disputed Property
- Chapter 7 \$5.90 Aggregate Levy Limitation and Ratios in Brief
- Chapter 8 Ratios in Brief & 1% Constitutional Limit
- Chapter 9 Research Division Levy Reports
- Chapter 10 Levy Corrections
- Chapter 11 Change in Assessed Value V. Change in Tax Due

Expectations

Prerequisites

 Read <u>Property Tax Levies Operation Manual</u> Chapter 1 Sections 1.1-1.8 and Chapter 2.

Ground rules

- Attend both days of training.
- Participate in the discussions.
- Complete the exercises.

Items to bring

- Pencil.
- Highlighter.
- Writing paper.
- Calculator.