

## Course announcement: BASIC LEVY TRAINING

### IMPORTANT CHANGES

Due to budget constraints:

- The Wenatchee class has been converted to an online class, and
- **No printed materials will be provided.** Electronic materials will be available for download prior to class.

### When

**IN PERSON:** Sept 9-10, 2025  
8:30am to 4:30pm

**ONLINE:** Sept 16-17, 2025  
8:30am to 4:30pm

### Location

**IN PERSON:** 6400 Linderson Way SE  
Tumwater WA

**ONLINE:** MS Teams

### Class Size

IN PERSON: 40  
ONLINE: 70

### Credit

3 general interest hours

### Target audience

- Levy specialists.
- New county appraisers.
- Other county assessor office staff.
- Taxing district staff.

### 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 are 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

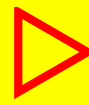
- Read [Property Tax Levies Operation Manual](#) Chapter 1 Sections 1.1-1.8 and Chapter 2.

#### Ground rules

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

#### Items to bring

- **Printed materials or laptop.**
- Pencil.
- Highlighter.
- Writing paper.
- Calculator.



**Registration form**  
**due 8/15/2025**

### Need assistance?

Email [dorpropertytaxeducation@dor.wa.gov](mailto:dorpropertytaxeducation@dor.wa.gov) to:

- Ask a question.
- Cancel or swap a registration.
- Sign up to receive training announcements via [GovDelivery](#).
- Suggest training topic.
- Report an issue.

### Want more information?

Visit the [Education Program webpage](#).