

2025 Basic Levy Seminar Agenda/Table of Contents

September 9-10, 2025 September 16-17, 2025

Welcome, Introduction, Manual Overview

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Chapter 5 – Annexations & Refunds

Chapter 6 – Highly Valued Disputed Property

Chapter 7 - \$5.90 Aggregate Levy Limitation

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

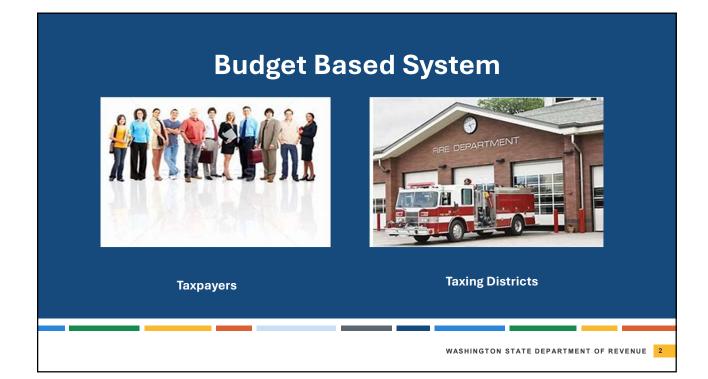


Simple Levy Process

Chapter 1

Presented by Marc Leverington
County Review Auditor
September 2025





Levy Rate Calculation

\$50,000 = \$.50/\$1,000 AV \$100,000,000

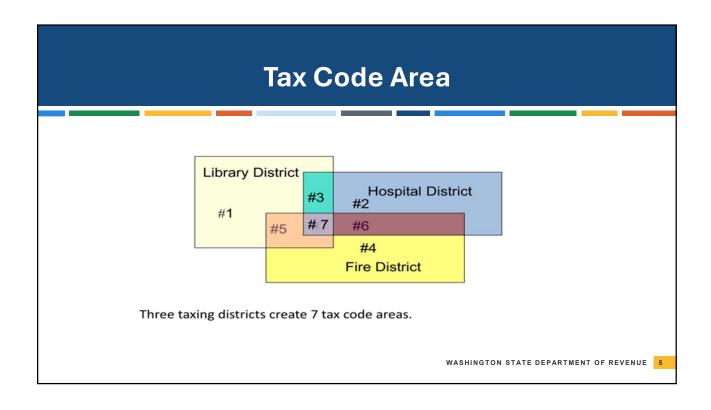
WASHINGTON STATE DEPARTMENT OF REVENUE 3

Taxing Districts & Tax Code Areas

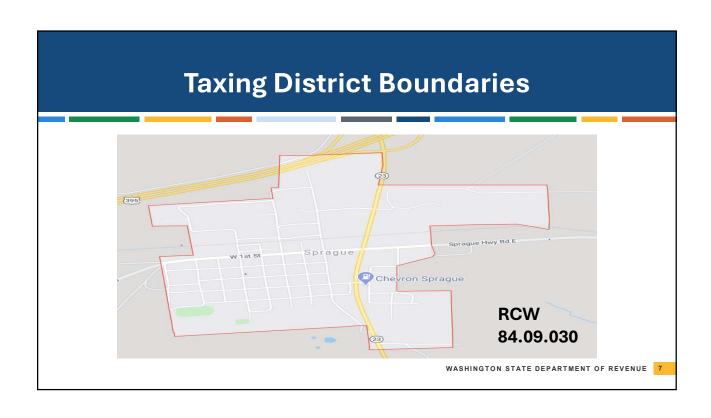


WASHINGTON STATE DEPARTMENT OF REVENUE 4

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Consolidate	d Levy Rate
Tax Code Area #7: Library District Hospital District Fire District	\$ 0.45 \$ 0.50 <u>\$ 1.50</u> \$2.45



	Property Tax	
scription	Rate / \$1000 of assessed value	Amount
hehalis SD #302 - General	2.080423939854	446.25
city of Chehalis	1.778838039476	381.56
state Treas-Tax Levies	1.691331203144	362.79
County Regular	1.178390265148	252.76
State Treas-Tax Levies 2	0.914841086269	196.23
Chehalis SD #302 - Bond	0.826277522170	177.23
City of Chehalis - EMS	0.491078587618	105.33
Chehalis Port Dist - General	0.294049395731	63.07
Timberland Library	0.287998000000	61.77
Total	9.543228039410	2047.02
Sum of the	levy rates for all distric	ts
	X	
Individual	assessed value / \$1,00	0
	=	
P	roperty Tax Bill	



Tax Calculation:

\$9.543228039410 X \$214,500 /\$1,000 = \$2,047.02



Calculator calculation short cut:
Replace the last comma in the taxable value
with a decimal point and eliminate the division
portion of the calculation

\$214.500 x \$9.543228039410 = \$2,047.02

Market Value v. Assessed/Taxable Value



Definitions: RCW 84.04.020 WAC 458-19-005 WAC 458-07-030



WASHINGTON STATE DEPARTMENT OF REVENUE 11





January

- 1 *All taxable real and personal property is valued as of Jan. 1 of the assessment year for taxes due Jan. 1 and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020).
- 1 *Personal property listing forms are mailed by Jan. 1 (RCW 84.40.040).
- 1 *(On or before Jan. 1) DOR will mail an annual renewal reminder postcard to nonprofits (RCW 84.36.820).
- 15 County assessor delivers tax roll to county treasurer and provides county auditor with an abstract of the tax rolls showing total amount of taxes collectible in each taxing district (Jan. 15) (RCW 84.52.080).

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			1*	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Regular Levies



WASHINGTON STATE DEPARTMENT OF REVENUE 13

Excess Levies

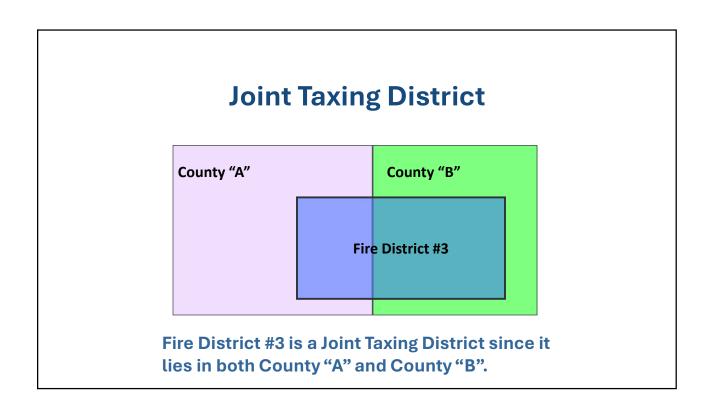




WASHINGTON STATE DEPARTMENT OF REVENUE 14

Benefit Assessment Districts WASHINGTON STATE DEPARTMENT OF REVENUE 15









Timber Excise Tax & Timber **Assessed Value** (TAV)

Chapter 2

- · Presented by Rikki Bland
- September 2025

WASHINGTON STATE DEPARTMENT OF REVENUE 1

Subject to Property tax?

YES____ No___

Standing Timber



WASHINGTON STATE DEPARTMENT OF REVENUE 2

TAV Purpose

RCW 84.52.080(2) - TAV used in the tax base

1. Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption)	
2. Plus Timber Assessed Value (TAV)	
3. Tax base for voted bond, capital project $\&$ transportation vehicle fund levies \dots (1+2)	0 0
B. Tax Base For Enrichment Levies	
 Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption) 	
2. Plus one-half TAV or 80% of the 1983 timber roll, whichever is greater	
3. Tax base for enrichment levies	

WASHINGTON STATE DEPARTMENT OF REVENUE

3

August 2025

RE: Composite Property Tax Rate Request

Good Morning,

It is that time of year again. I am requesting the Forest Land **Composite Property Tax Rate** as defined in RCW 84.33.035(3) for taxes due in 2025. Please send this to me by <u>September ??, 2025.</u> I will use this rate to calculate the 2026 Timber Assessed Value (TAV) for your county. The TAV figures, worksheets, and instructions will be sent to you by October 1, 2025.

Compute the Forest Land Composite Tax Rate as follows:

- 1) Determine the amount of property tax levied on Designated Forest Land (RCW 84.33) for taxes due in 2025. EXCLUDE THE STATE SCHOOL LEVIES.
- Determine the assessed value of all Designated Forest Land in the county for taxes due in 2025 (The January 1, 2024 assessed value). Do not include Open Space Timber Land administered under RCW 84.34.
 - 3) Divide the tax levied by the total assessed Forest Land value.

Composite Property Tax Request Letter

WASHINGTON STATE DEPARTMENT OF REVENUE

TIMBER ASSESSED VALUE (TAV) CALCULATIONS **EXAMPLE #2-A 2026 TAX YEAR LEVY CALCULATIONS**

_ac coanty caroniate	es and provides the following 2024 ASSESSED VALUE			
EVY NAME	DESIGNATED FORESTLAND	2025 LEVY RATE	2025 TAXES DUE	
County Regular	92,100,125	1.65	\$151,965.21	7
County Road	89,000,000	2.05	\$182,450.00	Box
•				
city of Brookdale	3,100,125	1.90	\$5,890.24	
ire District 1	20,000,000	1.23	\$24,600.00	
ire District 2	72,100,125	1.05	\$75,705.13	
ire District 1 EMS	20,000,000	0.23	\$4,600.00	
ire District 2 EMS	72,100,125	0.19	\$13,699.02	
ospital	92,100,125	0.40	\$36,840.05	
ibrary	92,100,125	0.45	\$41,445.06	
chool #1 Bond	32,100,125	1.15	\$36,915.14	
chool #1 M&O	32,100,125	0.79	\$25,359.10	
chool #2 Bond	60,000,000	1.24	\$74,400.00	
chool #2 M&O	60,000,000	0.86	\$51,600.00	
otal Taxes Levied	00,000,000	0.00	\$725,468.95	+
to not include the state school levies	in these calculations)		Ψ120,400.00	
A) Total Taxes Levied (2025)	\$725,468.95			
3) Total County DFL Assessed	φ125,406.95			
alue (Private FLAV) (2024)	92,100,125			
C) Composite Tax Rate (A / B = C)	0.007876959			
D) Total County DFL Acres (2024)	690,125			
				_
Private	<u>e Harvest x Excise Tax Rate / Composite T</u>	ax Rate = Private TAV		
Private County Harvest Value				
	County Excise Tax Rate on Timber	Composite Tax Rate		
	County Excise Tax Rate on Timber Harvested on Private Land	Composite Tax Rate (supplied by county)	Private TAV	Box
(stumpage value) as determined	•	•	Private TAV - 741,911,949	
(stumpage value) as determined by DOR 146,100,250	Harvested on Private Land 4%	(supplied by county) 0.007876959		:
(stumpage value) as determined by DOR 146,100,250 Public	Harvested on Private Land	(supplied by county) 0.007876959		
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(stumpage value) as determined by DOR 146,100,250 Public Public County Harvest Value (stumpage value) as determined by DOR 22,207,287 Private TAV 741,911,949	Harvested on Private Land 4% C Harvest x Excise Tax Rate / Composite Tax Rate on Timber Harvested on Public Land 4% Private TAV + Public TAV = Total Care Public TAV	(supplied by county) 0.007876959 Fax Rate = Public TAV Composite Tax Rate (supplied by county) 0.007876959 ounty TAV Total County TAV 854,682,814	Public TAV 112,770,865	-
(stumpage value) as determined by DOR 146,100,250 Public County Harvest Value (stumpage value) as determined by DOR 22,207,287 Private TAV 741,911,949 A list of public acres available for harvest value is determined.	Harvested on Private Land 4% C Harvest x Excise Tax Rate / Composite Tax Rate on Timber Harvested on Public Land 4% Private TAV + Public TAV = Total Composite Tay Public TAV 112,770,865 Vest by district and the county total is provided.	(supplied by county) 0.007876959 Fax Rate = Public TAV Composite Tax Rate (supplied by county) 0.007876959 ounty TAV Total County TAV 854,682,814 ed by DOR: 189,850 Coun	Public TAV 112,770,865 (a) ty total available for harves	_
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(stumpage value) as determined by DOR 146,100,250 Public County Harvest Value (stumpage value) as determined by DOR 22,207,287 Private TAV 741,911,949 Counties calculate Private FLAV (DFL) 92,100,125 Average value Average Value Per Acre 133.45	Harvested on Private Land 4% C Harvest x Excise Tax Rate / Composite Tax Rate on Timber Land Assessed Value (FLAV) / Private Acres in County Private Acres in County 189,850 Harvested on Public Land 4% Private TAV + Public TAV = Total County Public TAV 112,770,865 Public Tav 112,770,865 Public Acres in County 12,770,865 Public Acres in County 139,850	(supplied by county) 0.007876959 Fax Rate = Public TAV Composite Tax Rate (supplied by county) 0.007876959 County TAV Total County TAV 854,682,814 ed by DOR: 189,850 County ased on both county mation eage = Average Value Per Average Value Per Acre 133.45 st Land Assessed Value (Flands St. Land Assessed Value (Flands St. Lands	Public TAV 112,770,865 (a) Ity total available for harves (b) Acre (c) AV)	

Example 2-B



DEPARTMENT OF REVENUE

November 01, 2025

Dear Assessor XXXXX:

The total county Timber Assessed Value (TAV) for county XXXX for year 2026 is \$854,682,814. The TAV was computed as follows:

Private TAV = Private County Harvest Value X $4\% \div$ Composite Property Tax Rate $741,911,949 = 146,100,250 \times 4\% \div 0.007876959$

Public TAV = Public County Harvest Value X $4\% \div$ Composite Property Tax Rate $112,770,865 = 22,207,287 \text{ X } 4\% \div 0.007876959$

Total County TAV = Private TAV + Public TAV 854,682,814 = 741,911,949 + 112,770,865

The Timing of the distribution is the same as last year. One-half of priority 1 and 2; Voter approved bonds/capital projects and excess levies for capital projects, school enrichment levies, and other school levies will be made with the first quart distribution. The remining one-half of the payments to priorities 1 and 2 will be made in the third quarter.

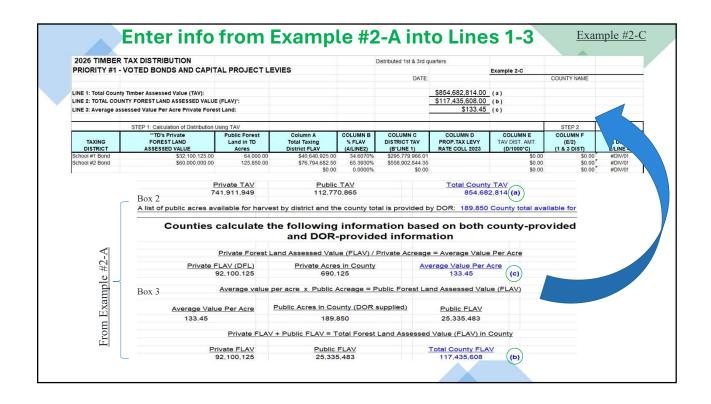
A copy of the excel worksheets and instructions for computing the 2026 timber tax distributions for each taxing district are included in this email. The worksheets structure an orderly priority system for dealing with the variations in the revenue amounts.

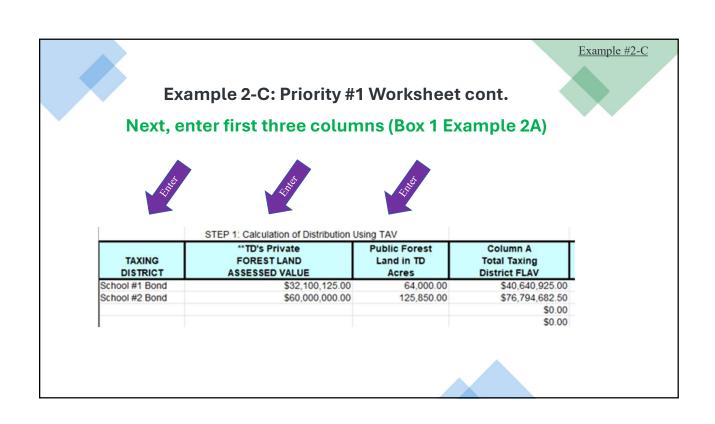
If you have any questions or require further information, please contact me at.......

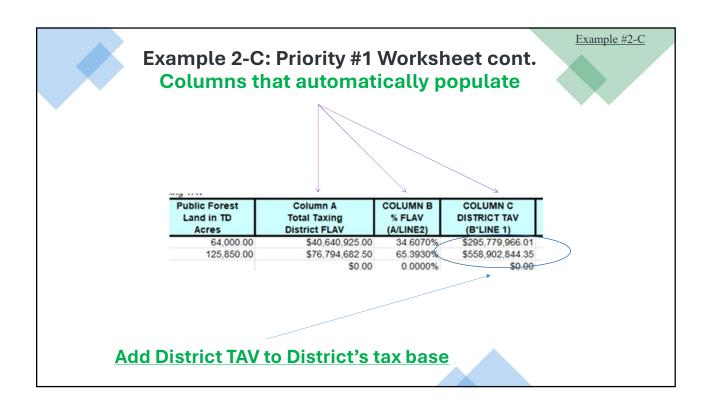
Sample Spreadsheet of Public Acres

Taxing District	Harvestable Public Acres
County	189,850
County Road	185,000
City of Brookdale	4,850
Fire District 1	40,000
Fire District 2	149,850
Hospital	189,850
Library	189,850
School District #1	64,000
School District #2	125,850

2026 TIMBER	2026 TIMBER TAX DISTRIBUTION				Distributed 1st & 3rd quarters	Janers			
PRIORITY #1.	PRIORITY #1 - VOTED BONDS AND CAPITAL PROJECT LEVIES	AL PROJECT LEY	VIES				Example 2-C		
					DATE:			COUNTY NAME	
LINE 1: Total Count	LINE 1: Total County Timber Assessed Value (TAV):					\$854,682,814.00	(a)		
LINE 2: TOTAL COU	LINE 2: TOTAL COUNTY FOREST LAND ASSESSED VALUE (FLAV)*	(FLAV)*:				\$117,435,608.00	(q)		
LINE 3: Average as	LINE 3: Average assessed Value Per Acre Private Forest Land:	t Land:				\$133.45	(c)		
	STEP 1: Calculation of Distribution Using TAV	sing TAV						STEP 2	STEP 3
	**TD's Private	Public Forest	Column A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F	COLUMN G
TAXING	FOREST LAND ASSESSED VALUE	Land in TD Acres	Total Taxing District FLAV	% FLAV (A/LINE2)	DISTRICT TAV (B*LINE 1)	PROP. TAX LEVY RATE COLL 2023	TAV DIST. AMT. (D/1000*C)	(E/2)	(% DIST.) E/LINE 4
School #1 Bond	\$32,100,125.00	64,000.00	\$40,640,925.00	34.6070%	\$295,779,966.01		\$0.00	\$0.00	#DIV/0i
School #2 Bond	\$60,000,000.00	125,850.00	\$76,794,682.50	65.3930%	\$558,902,844.35		\$0.00	\$0.00	#DIV/0i
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0i
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0i
			\$0.00	%000000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%000000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			80.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%000000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%000000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%00000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%00000	\$0.00		\$0.00	\$0.00	#DIV/0!
			80.00	%00000	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	%0000.0	\$0.00		\$0.00	\$0.00	#DIV/0!
			\$0.00	0.0000%	\$0.00		\$0.00	\$0.00	#DIV/0!
									#DIV/0i
*Total FLAV is the	Total FLAV is the SUM of Private and Public.					LINE 4: TOTAL	\$0.00		







#2-D

2026 TIMBER TAX DISTRIBUTION PRIORITY #2 - SCHOOL ENRICHM	2026 TIMBER TAX DISTRIBUTION PRIORITY #2 - SCHOOL ENRICHMENT (M&O) LEVIES	o) LEVIES				н	Example 2-D	
LINE 1: Total County Timber Assessed Value (TAV): LINE 2: TOTAL COUNTY FOREST LAND ASSESSED V LINE 3: Average assessed Value Per Acre Private Fo	LINE 1: Total County Timber Assessed Value (TAV): LINE 2: TOTAL COUNTY FOREST LAND ASSESSED VALUE (FLAV)*: LINE 3: Average assessed Value Per Acre Private Forest Land	FLAV)*:				\$854,682,814.00	(a) (b) (c)	
STEP 4(A): Calcu	STEP 4(A): Calculation of District TAV						STEP 4(B): Calcula	STEP 4(B): Calculation of guaranteed
	SD's Private	Public Forest	Column A	COLUMN B	COLUMN C	согини р	COLUMN E	COLUMN F
SCHOOL	FOREST LAND	Land in SD	Total School	% FLAV	DISTRICT TAV	(1/2 TAV)	80% of 1983	GREATER OF
DISTRICT	ASSESSED VALUE	Àcres	District FLAV	(A/LINE2)	(B*LINE 1)	(C/2)	Timber Role	D OR E
School #1 Enrichment	\$32,100,125.00	64,000.00	\$40,640,925.00	34.606986%	\$295,779,966.01	\$147,889,983.00	147,889,983.00	\$147,889,983.00
School #2 Trans	\$60,000,000.00	125,850.00	\$76,794,682.50	65.393013%	\$558,902,844.35	\$279,451,422.18	279,451,422.00	\$279,451,422.18

Example #2-D - Priority 2 Worksheet

Used for:

Voted school district Enrichment levies

Add ½ (50%) TAV or 80% of the 1983 taxing district timber roll (whichever is greater) to the taxing districts tax base

Voted school district levies other than Enrichment levies (such as transportation and construction)

Add full (100%) TAV to the taxing district's tax base.

WASHINGTON STATE DEPARTMENT OF REVENUE

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Priority 2 – School Enrichment Levies

#2-D

Add the greater of half TAV or 80% of 1983 Timber Roll to Enrichment levies

COLUMN C DISTRICT TAV (B*LINE 1)	COLUMN D (1/2 TAV) (C/2)	COLUMN E 80% of 1983 Timber Role	COLUMN F GREATER OF D OR E
\$295,779,966,01	\$147,889,983.00	98,000,000.00	\$147,889,983.00
\$558,902,844.35	\$279,451,422.18	300,000,000.00	\$300,000,000.00
\$0.00	\$0.00		\$8.00

WASHINGTON STATE DEPARTMENT OF REVENUE 10

		STEP 8:	COLUMN F	E/LINE 6	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0!	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i	#DIV/0i
Example 2-E	(a) (b) (c)		COLUMN E TAV DIST ANT	(D/1000*C)	\$0.00	80.00	\$0.00	\$0.00	\$0.00	\$0.00	80.00	\$0.00	\$0.00
Distributed 2nd & 4th quarters	\$854,682,814.00 \$117,435,608.00 \$133.45		COLUMN D PROP. TAX LEVY	RATE COLL 2023									
			COLUMN C DIST TAV	(B*LINE 1)	\$854,682,810.36	\$827,409,974.57	\$27,272,835.79	\$184,407,042.38	\$670,275,767.98	\$184,407,042.38	\$670,275,767.98	\$854,682,810.36	\$854,682,810.36
			COLUMN B % FLAV	(A/LINE2)	100.000000%	96.809010%	3.190989%	21.576079%	78.423920%	21.576079%	78.423920%	100.000000%	100.000000%
ATIVE BONDS)			Column A Total Taxing	District FLAV	\$117,435,607.50	\$113,688,250.00	\$3,747,357.50	\$25,338,000.00	\$92,097,607.50	\$25,338,000.00	\$92,097,607.50	\$117,435,607.50	\$117,435,607.50
UDING ADMINISTRA	UE (FLAV)*: est Land	ulation	Public Forest Land in TD	Acres	189,850.00	185,000.00	4,850.00	40,000.00	149,850.00	40,000.00	149,850.00	189,850.00	189,850.00
2026 TIMBER TAX DISTRIBUTION PRIORITY #3 - REGULAR LEVIES (INCLUDING ADMINISTRATIVE BONDS)	LINE 1: Total County Timber Assessed Value (TAV): LINE 2: TOTAL COUNTY FOREST LAND ASSESSED VALUE (FLAV)*: LINE 3: Average assessed Value Per Acre Private Forest Land	STEP 7: Regular Levies Distribution Calculation	TD's Private FOREST LAND	ASSESSED VALUE	\$92,100,125.00	\$89,000,000.00	\$3,100,125.00	\$20,000,000.00	\$72,100,125.00	\$20,000,000.00	\$72,100,125.00	\$92,100,125.00	\$92,100,125.00
2026 TIMBER PRIORITY #3 -	LINE 1: Total County LINE 2: TOTAL COUI LINE 3: Average ass		TAXING	DISTRICT	County General	County Road	City of Brookdale	Fire #1	Fire #2	Fire #1 EMS	Fire #2 EMS	Hospital	Library

Example 2-E: Priority #3 Worksheet

TAV is NOT added to the district's taxable value base for regular levies

TAXING	TD's Private FOREST LAND	Public Forest Land in TD	Column A Total Taxing	COLUMN B % FLAV	COLUMN C DIST TAV
DISTRICT	ASSESSED VALUE	Acres	District FLAV	(A/LINE2)	(B*LINE 1)
County General	\$92,100,125.00	189,850.00	\$117,435,607.50	100.000000%	\$854,682,810.36
County Road	\$89,000,000.00	185,000.00	\$113,688,250.00	96.809010%	\$827,409,974.57
City of Brookdale	\$3,100,125.00	4,850.00	\$3,747,357.50	3.190989%	\$27,272,835.79
Fire #1	\$20,000,000.00	40,000.00	\$25,338,000.00	21.576079%	\$184,407,042.38
Fire #2	\$72,100,125.00	149,850.00	\$92,097,607.50	78.423920%	\$670,275,767.98
Fire #1 EMS	\$20,000,000.00	40,000.00	\$25,338,000.00	21.576079%	\$184,407,042.38
Fire #2 EMS	\$72,100,125.00	149,850.00	\$92,097,607.50	78.423920%	\$670,275,767.98
Hospital	\$92,100,125.00	189,850.00	\$117,435,607.50	100.000000%	\$854,682,810.36
Library	\$92,100,125.00	189,850.00	\$117,435,607.50	100.000000%	\$854,682,810.36
			\$0.00	0.000000%	\$0.00

WASHINGTON STATE DEPARTMENT OF REVENUE

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Enter TAV from Priority 1 & 2, onto School District Levy Worksheet, Line 2.

WASHINGTON STATE DEPARTMENT OF REVENUE

Excess Levy Type	TAV in Levy Process RCW (84.52.080(2))	Timber Excise Tax Distribution Priority (RCW 84.33.081)	Timber Excise Tax Distribution Based On (RCW 84.33.081)
Bond	100%	1	100%
Enrichment	Greater of ½ TAV or 80% 1983 Timber Roll	2	Greater of ½ TAV or 80% 1983 Timber Roll
Transportation	100%	2	Greater of ½ TAV or 80% 1983 Timber Roll
Construction	100%	2	Greater of ½ TAV or 80% 1983 Timber Roll
Capital Project	100%	1	100%
M&O (non school levy)	100%	3	100%





Basic Levy Training

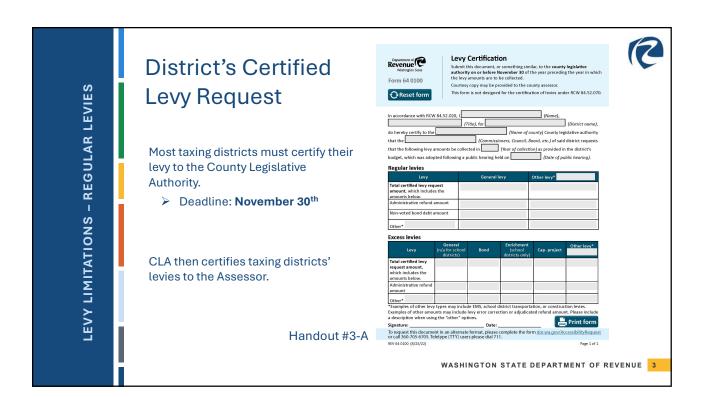
Property Tax Limitations

Chapter 3

- Presented by Janeene Niemi
 Education & Current Use Specialist
- September 2025

WASHINGTON STATE DEPARTMENT OF REVENUE 1

Basic Levy Training Levy Limitations -**Levy Limit** Statutory Regular Levies (aka 1% Maximum growth limit) Rate **District level limits** • Levy Limit/1% Growth Limit · Statutory Maximum Limit Resolution • Resolution/Ordinance Limit Allowing Increase · Certified Levy Request Certified **Aggregate level limits** Levy Constitutional • \$5.90 Limit \$5.90 Request 1% • 1% Constitutional Limit WASHINGTON STATE DEPARTMENT OF REVENUE 2





Form 64 0100

Levy Certification

Submit this document, or something similar, to the **county legislative**#3-A

authority on or before November 20 and the authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW	/ 84.52.020, I				(Name),	_
		(Title), fo	or			(District name),
do hereby certify to the				(Name of	county) County le	egislative authority
that the		(0	Commissic	oners, Council,	Board, etc.) of sai	d district requests
that the following levy a	amounts be c	ollected in		(Year of collect	tion) as provided	in the district's
budget, which was adop	nted following	g a public h	earing he	ld on	(Date of p	oublic hearing).
Pogular lovios						
Regular levies			<u> </u>			
Levy			General le	evy	Other levy*	
Total certified levy req amount, which include						
amounts below.	3 tile					
Administrative refund a	amount					
Non-voted bond debt a	mount					
Other*						
Excess levies						
Levy	General (n/a for scho districts)		ond	Enrichment (school districts only	Cap. project	Other levy*
Total certified levy						
request amount,						
which includes the amounts below.						
Administrative refund						
amount						
Other*						
*Examples of other levy						
Examples of other amou a description when usin	•	-	ror correc	tion or adjudic	ated refund amou	ant. Please include
Signature:			Date: _			
To request this docume or call 360-705-6705. Te					orm <u>dor.wa.gov/</u> A	<u>ccessibilityRequest</u>

REV 64 0100 (8/23/22) 29

#3-B

OKANOGAN COUNTY COMMISSIONERS

RESOLUTION 174 - 2024

2025 TAXING DISTRICT LEVY CERTIFICATION

WHEREAS, in accordance with RCW 84.52.070, It is the duty of the county legislative authority to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.

NOW THEREFORE BE IT RESOLVED, by the Okanogan County Board of County Commissioners, acting as the legislative officials of Okanogan County, that they hereby certify to the Okanogan County Assessor, the amount to be levied by each of the districts listed in Attachment "A" for Levy collection in 2025:

DATED at Okanogan, Washington this <u>2nd</u> day of <u>December</u>, 2024.

BOARD OF COUNTY COMMISSIONERS

OKANOGAN, WASHINGTON

Jon Neal, Chairman

Andy Hover, Member

ateña Johns, CMC, Clerk of the Board Chris Branch, Member

ATTACHMENT "A"

Taxing District	Regular Levy 2025	Excess Levy 2025	Refund Levy 2025
Brewster	\$365,446.13		\$0.00
Conconully	\$44,419.00	\$35,566.00	\$0.00
Coulee Dam	\$135,935.00		\$0.00
Elmer City	\$22,600.00		\$0.00
Nespelem	\$11,550.00		\$0.00
Okanogan	\$368,000.00		\$0.00
Omak	\$968,500.00		\$0.00
Oroville	\$351,534.00		\$0.00
Pateros	\$168,301.00		\$0.00
Riverside	\$33,268.95		\$0.00
Tonasket	\$169,000.00		\$0.00
Twisp	\$242,081.58		\$0.00
Winthrop	\$245,680.00		\$0.00
Hospital 1	\$2,088,004.00	\$1,345,000.00	\$0.00
Hospital 3	\$762,597.10	\$366,121.56	\$0.00
Hospital 4	\$563,155.00	\$785,067.00	\$0.00
Fire 1	\$101,325.00		\$0.00
Fire 2	\$10,191.66		\$0.00
Fire 3	\$242,268.00		\$0.00
Fire 4	\$161,700.00		\$0.00
Fire 6	\$1,469,326.00		\$0.00
Fire 7	\$39,330.00		\$0.00
Fire 8	\$33,036.53		\$0.00
Fire 9	\$22,591.26		\$0.00
Fire 10	\$30,200.00		\$0.00
Fire 11	\$46,571.00		\$0.00
Fire 12	\$14,615.85		\$0.00
Fire 15	\$419,899.00	\$40,000.00	\$0.00
Fire 16	\$71,963.82		\$0.00
Cemetery 1	\$21,765.00		\$0.00
Cemetery 2	\$36,618.00		\$0.00
Cemetery 3	\$13,900.00		\$0.00
Cemetery 4	\$51,565.00		\$0.00
EMS Brewster	\$91,906.71		\$0.00
EMS Fire 15	\$299,390.00		\$0.00
EMS Methow Valley	\$1,211,307.00		\$0.00
EMS Oroville Rural	\$238,510.00		\$0.00
EMS Oroville City	\$63,600.00		\$0.00
EMS Pateros	\$35,400.00		\$0.00
EMS Tonasket	\$0.00		\$0.00
EMS Twisp	\$58,579.10		\$0.00
EMS Winthrop	\$118,630.00		\$0.00
Tonasket Parks & Rec	\$87,803.00		\$0.00
TOTAL DISTRICTS		\$2,571,754.56	\$0.00

			.	OKANOG	OKANOGAN COUNT	_	S LEVT	APPROVE	EV VO	EKS FOR 2	EXCESS LEVY APPROVED BY VOTERS FOR 2025 COLLECTION	CHON				
l		GEN FUND	L_	Joint	GEN FUND		1		Joint	14101.04	2		Joint	Joint	COTOTAL	Civil 17.44
1	GEN FOND	KELUND	Counties	Counties	IOIAL	DS FUND	DS KEFUND	Counties	Counties	DS IOIAL	CP FUND	CP KEFUND	Counties	Counties	CP IOIAL	IV FUND
	40,000.00				40,000.00					,						-
	1,872,007.00				1,872,007.00	764,563.00				764,563.00						
	825,232.00				825,232.00	610,000.00				610,000.00	700,000.00				700,000.00	
ابت	METHOW VALLEY 2,500,000.00				2,500,000.00	300,000.00				300,000.00	1,650,000.00				1,650,000.00	
	1,506,558.00				1,506,558.00											
1	1,565,030.00				1,565,030.00										•	
1			Chelan Co. Refund	Douglas Co. Refund				Chelan Co Refund	Douglas Co. Refund				Chelan Co Refund	Douglas Co. Refund		
	602,000.00		1,373.44		603,373.44											
1	1,598,039.00			1,904.05	1,599,943.05	1,195,000.00			1,508.13	1,196,508.13						
1			Chelan Co. Refund	Douglas Co. Refund				Chelan Co Refund	Douglas Co. Refund				Chelan Co Refund	Douglas Co. Refund		
LAKE CHELAN	3,989,500.00				3,989,500.00						317,641.00				317,641.00	* t 1
			Douglas Co. Refund					Douglas Co. Refund					Douglas Co. Refund		,	
	360,684.00				360,684.00	304,000.00				304,000.00						
Joint Countles			Grant Co. Refund	Lincoln Co. Refund				Grant Co. Refund	Lincoln Co. Refund				Grant Co. Refund	Lincoln Co. Refund		
GRAND COULEE DAM	814,302.00				814.302.00											

Date 11/22/2024 Docusigned by:
The Michigan

Michelle Price, Ed.D. Superintendent North Central ESD

Signature

COMMISSIONERS NOV 27 2024 RECEIVED



Statutory Dollar Rate Limit

Cities and Towns - Statutory Maximum Rate

State \$ 3.60 (\$1,000 market value)
County \$ 1.80 or up to \$2.475 under

certain circumstances

Road \$2.25

Cities \$3.375/\$3.60/\$3.825

Fire \$1.50 Library \$0.50 Hospital \$0.75 Cemetery \$0.1125

Handout #3-C

Contract of the second	No N	Ame winon	America original	De la	The street Service of the street of the stre	ON THE PROPERTY OF THE PROPERT	See A
1	Х					\$3.3750	None
2	Х				Х	\$3.6000	None
3	Х			X		\$3.3750	Less RFA's Actual
4	Х			Х	Х	\$3.6000	Less RFA's Actual
5		Х				\$3.6000	Less Fire's Actual
6		Х			Х	\$3.8250	Less Fire's Actual
7			х			\$3.6000	Less Library's Actual Rate
8			х		х	\$3.8250	Less Library's Actual Rate
9			х	х		\$3.6000	Less Library's & RFA's Actual Rate
10			х	х	х	\$3.8250	Less Library's & RFA's Actual Rate
11		х	х			\$3.6000	Less Library's & Fire's Actual Rate
12		х	х		х	\$3.8250	Less Library's & Fire's Actual Rate

WASHINGTON STATE DEPARTMENT OF REVENUE 4

imum Rate	esel muning sell of noithubed ester	None	None	Less RFA's Actual	Less RFA's Actual	Less Fire's Actual	Less Fire's Actual	Less Library's	Actual Rate	Less Library's	Actual Rate	Less Library's &	RFA's Actual Rate	Less Library's &	RFA's Actual Rate	Less Library's &	Fire's Actual Rate	Less Library's &	Fire's Actual Rate
Statutory Maximum	Singles in the state of the sta	\$3.3750	\$3.6000	\$3.3750	\$3.6000	\$3.6000	\$3.8250		\$3.6000		\$3.8250		\$3.6000		\$3.8250		\$3.6000		\$3.8250
itutor	To be plot of the solution of		×		×		×				×				×				×
ı	All Silver all			×	×								×		×				
and Towns	nother nother pirite of best of the solities o								×		×		×		×		×		×
. pui	ON AND ON					×	×										×		×
	ON SIGNIEX?	×	×	×	×														
Cities	wex?	1	2	3	4	2	9		7		8		6		10		11		12

Source - Chapter 4 of the Levy Operating Manual

LEVY LIMITATIONS - REGULAR LEVIES

Road Levy Shift and Diversion



RCW 84.52.043

A road levy shift may only occur if:

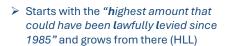
- ➤ The county general levy does not exceed \$2.475/\$1,000 AV
- The total of the county general & road district's rates does not exceed \$4.05/\$1,000 AV
- Sum of combined levies after the shift cannot exceed sum of combined levy limits before the shift
- > No other district is adversely affected



WASHINGTON STATE DEPARTMENT OF REVENUE 5

Levy Limit (aka "Growth Limit")

RCW 84.55.092



- Districts < 10,000 population Limit factor is 101%
- Districts > 10,000 population
 Limit factor is lesser of 101% OR
 100% plus implicit price deflator

For 101%, district must adopt a separate resolution or ordinance declaring substantial need.



WASHINGTON STATE DEPARTMENT OF REVENUE 6

Additional Levy Capacity



RCW 84.55.010

In addition to the 1% growth limit, regular levies may increase due to:

- New construction
- > Improvements to property
- Increases in state assessed utility values
- ➤ Tax increment finance area increment assessed value increase
- Increases in assessed value for certain types of green energy



WASHINGTON STATE DEPARTMENT OF REVENUE 7



Resolution Authorizing an Increase Limit

GRANT COUNTY FIRE DISTRICT NO. 10 RESOLUTION 2022-07

Allows the district to:

- Increase their ACTUAL LEVY from the previous year by the stated increase (not including add-ons)
- Increase their HIGHEST LAWFUL LEVY by the appropriate limit factor

Must state DOLLAR and PERCENT

WHEREAS, the Board of Commissioners of Grant County Fire District No. 10 has met and considered its budget for the calendar year 2023; and,

WHEREAS, the districts actual EMS levy amount from the previous year was $\underline{\$412,023.39}$ and,

WHEREAS, the population of this district is less than 10,000; and now, therefore,

BE IT RESOLVED by the Board of Commissioners of Grant County Fire District No. 10 that an increase in the regular property tax levy is hereby authorized for the EMS levy to be collected in the 2023 tax year.

The dollar amount of the increase over the actual levy arount from the previous year shall be \$149.183.58 which is a percentage increase of 36.21% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

ADOPTED, this 8th day of November 2022 by a majority of the members.

GRANT COUNTY FIRE DISTRICT NO. 10 RESOLUTION 2022-07

WHEREAS, the Board of Commissioners of Grant County Fire District No. 10 has met and considered its budget for the calendar year 2023; and,

WHEREAS, the districts actual EMS levy amount from the previous year was \$\frac{\$412,023.39}{}\] and,

WHEREAS, the population of this district is less than 10,000; and now, therefore,

BE IT RESOLVED by the Board of Commissioners of Grant County Fire District No. 10 that an increase in the regular property tax levy is hereby authorized for the **EMS** levy to be collected in the **2023** tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$149,183.58 which is a percentage increase of 36.21% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

ADOPTED, this 8th day of November 2022 by a majority of the members.

Dwight Vander Vorste, Commissioner

Grant Fire 10

Robert D. Weber, Commissioner

Grant Fire 10

Gary Christensen, Commissioner

Grant Fire 10

Tim Freeman, Chairman

Grant Fire 10

Michael J. Moore, Commissioner

Grant Fire 10

Angie Argo, District Secretary



Resolution Authorizing an Increase

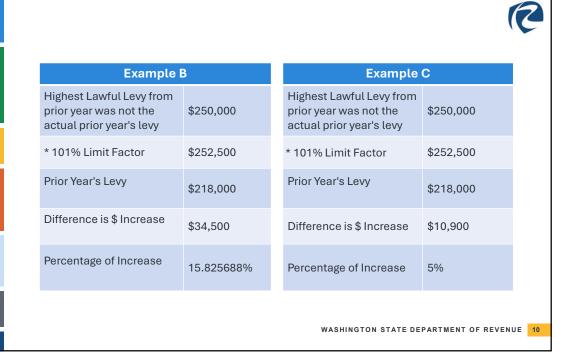


Example A	
Last Year's Levy Was Highest Lawful Levy	\$218,000
*101% Limit Factor	\$220,180
Difference is \$ Increase	\$2,180
Percentage of Increase	1%



WASHINGTON STATE DEPARTMENT OF REVENUE 9

LEVY LIMITATIONS - REGULAR LEVIES





Substantial Need Resolution Example

RCW 84.55.0101

FIRE DISTRICT
Pio. Bax 578 - East Olympia, WA 98540-9378 - Phone: 360-491-5533 - Fax: 380-499-3872 - Emergency: 9-7-1
RESOLUTION #15-08

LIMIT FACTOR INCREASE

WHEREAS, The Board of Commissioners of Thurston County Fire District No.6 has met and considered its budget for the calendar year 2016; and

WHEREAS, the Board of Commissioners of Thurston County Fire District No.6, in the course of considering the budget for 2016 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the Board of Commissioners of Thurston County Fire District No.6 has determined that, due to increase in salaries and costs of operations, as well as current planned annexation by the City of Turnwater, in order to maintain the District's present level of energency medical and fire protection and prevention service, the Board of Commissioners finds that there is a substantial need to increase the regular property tax limit factor; now

BE IT RESOLVED, by the Board of Commissioners of Thurston County Fire District No.6 that the limit factor for the regular levy for the calendar year 2016 shall be set at 101%, the maximum allowable pursuant to RCW 84.55.0101.



Handout #3-E



Fire Prevention • Fire Suppression • covergency medical Services

P.O. Box 578 • East Olympia, WA 98540-0578 • Phone: 360-491-5533 • Fax: 360-459-3873 • Emergency: 9-1-1

RESOLUTION <u>#15-08</u>

LIMIT FACTOR INCREASE

WHEREAS,	The Board of Commissioners of Thurston County Fire District No.6 has met and
	considered its budget for the calendar year 2016; and

- WHEREAS, the Board of Commissioners of Thurston County Fire District No.6, in the course of considering the budget for 2016 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and
- WHEREAS, the Board of Commissioners of Thurston County Fire District No.6 has determined that, due to increase in salaries and costs of operations, as well as current planned annexation by the City of Tumwater, in order to maintain the District's present level of emergency medical and fire protection and prevention service, the Board of Commissioners finds that there is a substantial need to increase the regular property tax limit factor; now therefore,
- BE IT RESOLVED, by the Board of Commissioners of Thurston County Fire District No.6 that the limit factor for the regular levy for the calendar year 2016 shall be set at 101%, the maximum allowable pursuant to RCW 84.55.0101.
 - ADOPTED At the regular meeting of the Board of Commissioners of Thurston County Fire District No. 6, held on this <u>18th</u> day of <u>November 2015</u>, the following majority of commissioners being present and voting.

THURSTON COUNTY FIRE DISTRICT NO. 6
BOARD OF FIRE COMMISSIONERS

Chairman

Commission

Commissioner

ATTEST: Wan Board Secretary

Proudly Serving the Communities of:

East Olympia Station 61 Offut Lake Station 62 South Union Station 63 Old Highway 99 Station 64 Sunwood Lakes Station 65

Adopted a Their limit factor is substantial need resolution	No 101%	No 100%	No The lesser of 101% and 100% + IPD Factor	No 100%	Yes The lesser of 101% and the limit factor stated in the
Adopted a Ado resolution/ordinance substar authorizing an reso	Yes	No	Yes	O Z	Yes
If the district's population is resol	Less than 10,000	Less than 10,000	10,000 or greater	10,000 or greater	10,000 or greater

LEVY LIMITATIONS WORKSHEET

2025

TAXING DISTRICT

#3-G

Fire District - PowerPoint Example Levy for **2026** Taxes Instructions for electronic version of form - Fill in highlighted cells all other self populate. A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included). Year 2025 \$234,570.00 Limit Factor/Max Increase 101% Highest Lawful Levy Since 1985 B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred). \$6,500,000 0.934700000000 \$1,000 A.V. Last Year's Levy Rate C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C) 0.934700000000 \$25,000,000 \$1,000 A.V. Last Year's Levy Rate D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied). \$9,500,000 \$9,000,000 500,000.00 Current Year's A.V. Previous Year's A.V. Remainder \$500.000 0.934700000000 \$1,000 \$467.35 Remainder from Line D Last Year's Levy Rate E. Regular property tax limit: A+B+C+D \$266,826.10 Parts F through H are used in calculating the additional levy limit due to annexation. F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area. \$266.826.10 \$210.000.000 \$1.000 1.270600476190 Total in Line E Assessed Value Less Annexed AV G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F. 1.270600476190 \$1,000 Annexed Area's A.V. Rate in Line F H. Regular property tax limit including annexation \$266,826.10 Statutory maximum calculation Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund. 1.500000000000 1.5000000000000 District base levy rate Fire or RFA Rate Library Rate Firefighter Pension Fund Statutory Rate Limit \$210,000,000 1.500000000000 \$1,000 \$315,000.00 A.V. of District Statutory Rate Limit Statutory Amount J. Highest lawful Levy For This Tax Year (Lesser of H and I) \$266,826.10 K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit \$243.458.60 factor increase) is greater than I or H minus C, then A before the limit factor increase) L. Tax Base For Excess Levies 1. Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) \$210,000,000 2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value. 3. Plus Timber Assessed Value (TAV) 4. Tax base for excess and voted bond levies (1-2+3)\$210,000,000 Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above. 0.00000000000 \$210,000,000 \$1,000 Levy Amount A.V. from Line L4 above Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above. \$210,000,000 0.00000000000 \$1,000 Levy Amount A.V. from Line L4 above **REV 64 007** Page 1

TAXING DIS	TRICT	Fire District - P	owerPoint Exa	mple	2025	Levy For	2026	Taxes
Population:		✓ Less than 10,00	00	iore				
I -	ution/ordinance	e adopted author	rizing an increase	e over the pr	evious year's lev	ry? ☑ Yes	□No	
		•	d authorizing an	-	-	y — □ Yes	□No	□ N/A
		age increase?	a dutionzing an	morease ov		d % Increase		
ii so, what w	as the percent	age increase?			Calculated	1 70 IIICIEASE	1.	000000000000%
A. Previous	year's actual l	evy adjusted by	the increases as	stated in or	dinance or resolu	ution (RCW 8	4.55.120)).
Year	2025		r's Actual Levy		2,317.50 ution Increase Amount	<u> </u>		\$234,067.50
Year	2025		750.00 ×		0000000000%	=		\$234,067.50
		Previous Yea	r's Actual Levy	Resolution	Percentage of Increase			
		-		reen energy	(Line B page 1)	= ,		\$6,075.55
		alue increase (L	,			= .		\$23,367.50
			sessed property		• ,	= ,		\$467.35
		•	e G, page 1)			= .		0
F. Total levy	/ amount autho	orized, including	the annexation .	Le	sser of A+(B+C+D)+E) =		\$263,977.90
G Total levy	/ amount autho	orized by resolut	ion (F) plus amo	unt refunded	or to be refunde	ed (RCW 84 F	55 070)	
_			ion (i) pias amo		TO TO BE TOTALIA	, a (11.011 04.c	•	062 077 00
	263,977.90 al from Line F	*	Amount to be R	efunded				263,977.90 nt allowable per
			7 0 10 10					
			ive authority or t	-				
(RCW 84	.52.020 and R	CW 84.52.070)				=	\$2	260,000.00
I Levy limit	from line H or	n nage 1 nlus ar	mount refunded (or to be refu	nded (RCW 84.5	5.070)		
	266,826.10	r page 1, plus ai	\$0.00	or to be rela	naca (NOVV 04.5	= = = = = = = = = = = = = = = = = = =	\$2	266,826.10
	ne H, Page 1	<u> </u>	Amount to be R	efunded			Ψ	Total
I Amount o	of taxos rocovo	ared due to a set	tlement of highly	valued disp	uted property (R	CW 84 52 01	۵/	
		red due to a set	dement of highly	valueu ulsp	died property (IX	-	•	260,000,00
	260,000.00 ser of G, H, or I	<u> </u>	Amount Held in A	bevance		= .	Φ2	260,000.00 Total
K. Statutory	limit from line	I on page 1 (dol	lar amount, not t	he rate)		= .	\$3	315,000.00
I Lesser of	I&K						\$2	260,000.00
M. Levy Cor		Year of Error:				•	Ψ	
			ole)					
			le)					
N. Total: L∃	+/- M						\$2	260,000.00
			out Levy Error		/ error, other limita	tion or thorolo	a road lay	av obift
	260,000.00	÷	\$210,000,		× \$1,000	=		8095238095
	ser of K and L		Amount on line L1		+ 1,000	•		o error correction
D Pogular	Low Pata Co	mnutation: Los	sor of K and N d	ividad by the	e assessed value	in line I 1 on	page 1	
					o another levy lin			90 limit
	260,000.00	÷	\$210,000,	-	× \$1,000	=		8095238095
	sser of K & N		Amount on line L1				rate befo	re aggregate check
Q. Road Lev	y Shift Rate Co	omputation - (Do	not enter a shift	amount in b	oth shift fields.)	· · · · ·		
R			OR	_				
	nt shifted TO this	s taxing district		Amount shift	ed FROM this taxir	ng district		
	260,000.00	÷	\$210,000,		x \$1,000	= .		8095238095
REV 64 00	hift Levy Amour 07	ıı	Amount on line L1	on page 1			Post	Shift Levy Rate Page 2

School District Levy Computation for Bond, Capital Project Fund, Transportation Vehicle fund, and Enrichment Levies

#3-H	
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TA	XING DISTRICT	Example	2025	Levy for	2026	_Taxes
A.	•	apital Project Funds, and Transportation Vehi value (including state-assessed property, and ex- critizen exemption)		ies		\$123,456,789
	2. Plus Timber Assesse		\$25,000			
	3. Tax base for voted bo	ond, capital project & transportation vehicle fund	levies	(1+2)		\$123,481,789
B.	Tax Base For Enrichm	ent Levies				
	Total district taxable values and the full senior	value (including state-assessed property, and exc citizen exemption)	cluding			\$123,456,789
	2. Plus one-half TAV or	80% of the 1983 timber roll, whichever is greater	r			\$12,500
	3. Tax base for enrichm	ent levies		(1+2)		\$123,469,289

Total Amount Certified by County Legislative Authority or Taxing District (RCW 84.52.020 & RCW 84.52.070)

C. Bond (includes refund levy amount)	=	\$50,000.00
D. Capital Project (includes refund levy amount)	=	\$35,000.00
E. Transportation Vehicle (includes refund levy amount)	=	\$25,000.00
F. Enrichment (includes refund levy amount)	=	\$20,000.00

Bond, Capital Project Fund, or Transportation Vehicle Fund Levy Rate Computation

Levy rate computation for bond, capital project fund, or transportation vehicle fund levy							
G.	\$50,000.00 Bond Levy Amount - Line C	÷	\$123,481,789 Taxable Value - Line A3	. ×	\$1,000	= _	\$0.404918007788 Bond Levy Rate
Н.	\$35,000.00 Capital Project Amount - Line D	÷	\$123,481,789 Taxable Value - Line A3	. ×	\$1,000	= -	\$0.283442605451 Cap. Proj. Levy Rate
l.	\$25,000.00 Transp. Vehicle Amount - Line E	÷	\$123,481,789 Taxable Value - Line A3	×	\$1,000	= -	\$0.202459003894 Transp. Veh. Levy Rate

Enrichment Levy Rate Computation

J.	Enrichment levy statutory maxim	um levy an	nount				
	\$123,469,289 Enrich. Taxable Value - Line B3	x	\$2.50 Statutory Max. rate	÷	\$1,000	=	\$308,673.22 Enrichment Max. Rate Limit
K.	Enrichment levy per pupil limit						
	\$500,000.00 Per Pupil Amount	+	\$1,000.00 Refund Levy Amount	-		=	\$501,000.00 Enrichment Per Pupil Maximum
Le	vy rate computation for enrichmen	t levy					

Levy Lid Lifts	Levy Lid Lifts – RCW 84.55.050					
	Single Year Lid Lift	Multi Year Lid Lift				
Election Type	General or Special	General or Primary				
Election timing	Election must be held within 12 months of when the levy is made	Election must be held within 12 months of when the levy is made				
# of times the Limit Factor can be exceeded	1	Maximum of 6 consecutive years				
Required information in the ballot title	 Levy rate for the first year of the lid lift Any conditions 	 Levy rate for the first year of the lid lift Limit factor for years 2-6 or another index used to determine limit factor Limited purpose Any conditions 				
Voter approval	Majority	Majority				
Conditions	 Limited purpose and or personal section of the sectio	Set first year levy rate less than statutory maximum				

Levy Lid Lift - Ballot Proposition & Title Requirements



Single-year lid lift:

Ballot proposition must contain:

- Dollar rate proposed
- Any conditions

Multi-year lid lift:

Ballot proposition must contain:

- · Dollar rate proposed for the first year
- · Limit factor or index used to determine the increase, such as the consumer price index
- Any conditions

Ballot title must contain:

· Limited purpose



WASHINGTON STATE DEPARTMENT OF REVENUE 13

Levy Lid Lift Conditions

Conditions include:

- 1. Make the lid lift permanent by using the final levy from the lid lift in subsequent levies.
- 2. Limit the period.
- 3. Limit the purpose If using for bond repayment, the period is limited to 9 years, except for Thurston County they are limited to a 25 year period.
- 4. Approve a maximum levy rate for the 1st year of the lid lift at something less than the district's statutory maximum rate.
- 5. Provide for an exemption from the increased levy capacity.





LEVY LIMIT CALCULATION FIRE DISTRICT #1 POPULATION ABOVE 10,000

Highest Lawful Levy Since 1985 (2025 Tax Year)	\$67,200
Resolutions Authorizing an Increase:	
Percentage of Increase	6%
Dollar Increase	\$3,432
Substantial Need Resolution	N/A
Implicit Price Deflator (IPD)	3%
New Construction (2025 Assessment Year)	\$6,324,000
Prior Year's Levy Rate (2025 Tax Year)	\$0.79824
Current Year's State Assessed Utility Value (2025 Assessment Year)	\$16,288,000
Previous Year's State Assessed Utility Value (2024 Assessment Year)	\$14,972,000
Total Assessed Value of District (Regular Levy)	\$114,701,000
District's Statutory Maximum Levy Rate	\$1.50
Previous Year's Levy (2025 Tax Year)	\$57,200
Certified Levy Amount from County Legislative Authority	\$66,500
Taxing district did not annex any territory into their district	
No increment finance area	
No excess levies	

PROBLEM

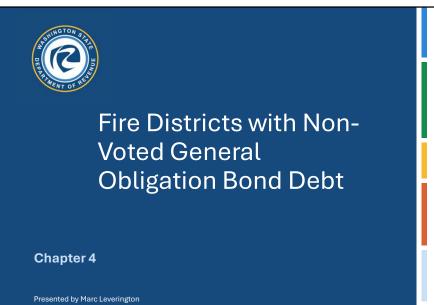
Calculate the Highest Lawful Levy and Levy Rate for Fire District #1 for the 2026 tax year.

LEVY LIMITATIONS WORKSHEET

TΑ	AXING DISTRICT	Levy for	Taxes
Ins	structions for electronic version of form - Fill in highlighted cells all of	her self populate.	
	. Highest regular tax which could have been lawfully levied beginning with the		vv not included)
ľ ``	Year ×	-	vy not moladod).
	Highest Lawful Levy Since 1985 Limit Factor/Max Incre	ase 101%	
B	Current year's assessed value of new construction, improvements, and wi		nass and geothermal
D.			
	facilities in original districts before annexation occurred times last year's le		
	was made in the previous year, use the rate that would have been levied h		
	A.V. Last Year's Levy Rate	<u>\$1,000</u> =	
	•	\\	
C.	. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e		cannot be included in C)
		\$1,000 =	
	A.V. Last Year's Levy Rate		
D.	. Current year's state assessed property value less last year's state assesse	ed property value. The	remainder is to be multiplied
	by last year's regular levy rate (or the rate that should have been levied).		
	_	\$ -	
	Current Year's A.V. Previous Year's A.V.	- Ψ Remainder	_
	Remainder from Line D Last Year's Levy Rate	<u>\$1,000</u> =	-
_	•	ALBICID -	
E.	Regular property tax limit:	A+B+C+D =	
Pa	arts F through H are used in calculating the additional levy limit due to annex	ration.	
	To find the rate to be used in G, take the levy limit as shown in Line E abo		ourrent accessed value of
Γ.		ve and divide it by the	current assessed value of
	the district, excluding the annexed area.		
	÷ ×	\$1,000 =	
	Total in Line E Assessed Value Less Annexed AV		
G.	. Annexed area's current assessed value including new construction and im	provements, times the	rate in Line F.
	× ÷	\$1,000 =	
	Annexed Area's A.V. Rate in Line F		
Н.	. Regular property tax limit including annexation	E+G =	
<u> </u>			
I.	Statutory maximum calculation		
	Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a	fire/RFA or library, or has a	a firefighters pension fund.
	-	+	
	District base levy rate Fire or RFA Rate Library Rate	Firefighter Pension Fund	Statutory Rate Limit
	× ÷	\$1,000 =	
	A.V. of District Statutory Rate Limit	• .,•••	Statutory Amount
			·
J.	Highest lawful Levy For This Tax Year (Lesser of H and I)	=	
K.	New highest lawful levy since 1985 (Lesser of I & H minus C, unless A	(before limit =	
	factor increase) is greater than I or H minus C, then A before the limit fact	or increase)	
Т	Tax Base For Excess Levies		
L.		udina	
	1. Regular levy taxable value (including state-assessed property, and exclusive taxable value)		
	boats, timber assessed value, and the senior citizen exemption for the reg	- ,	
	2. Less assessed value of the senior citizen exemption of less than \$40,00		
	of the median household income for the county based on lower of frozen of		
	3. Plus Timber Assessed Value (TAV)		
	4. Tax base for excess and voted bond levies	(1-2+3)	
Ex	xcess Levy Rate Computation - Excess levy amount divided by the assess	sed value in Line L4 ab	ove.
		\$1,000 =	
	Levy Amount A.V. from Line L4 above		
Во	ond Levy Rate Computation - Bond levy amount divided by the assessed	value in Line L4 above	
		\$1,000 =	
	Levy Amount A.V. from Line L4 above	+ · ,•••	
	REV 64 007		Page 1

TA	XING DISTRICT L	evy For	Taxes
Ро	pulation: Less than 10,000		
Wa	as a resolution/ordinance adopted authorizing an increase over the previous year's levy?	☐ Yes	□No
Wa	as a second resolution/ordinance adopted authorizing an increase over the IPD?	☐ Yes	□ No □ N/A
If s	o, what was the percentage increase? Calculated %	6 Increase	
A	Previous year's actual levy adjusted by the increases as stated in ordinance or resolution	n (RCW 8	4 55 120)
,	Year +	=	1.00.120).
	Previous Year's Actual Levy Plus Resolution Increase Amount	_	
	Year 0	_ =	
1	Amount for new construction, improvements, & certain green energy (Line B page 1)	=	
C.	Amount for increment value increase (Line C page 1)	=	
1	Amount for increase in value of state-assessed property (Line D, page 1)	=	
	Amount for increase in annexation (Line G, page 1)	=	
F.	Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E	=	
G.	Total levy amount authorized by resolution (F) plus amount refunded or to be refunded	(RCW 84.5	
	+	=	,
	Total from Line F Amount to be Refunded		Amount allowable per
н	Total amount certified by county legislative authority or taxing district as applicable.		
	(RCW 84.52.020 and RCW 84.52.070)	=	
_			
l.	Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.0)70). _	
	Line H, Page 1 Amount to be Refunded	=	Total
	Amount of taxes recovered due to a settlement of highly valued disputed property (RCV	V 84 52 01	8)
.	—	=	0).
	Lesser of G, H, or I Amount Held in Abeyance		Total
k	Statutory limit from line I on page 1 (dollar amount, not the rate)	=	
IX.	Statutory limit from line ron page in (dollar amount, not the rate)		
	Lesser of J & K		
M.	Levy Corrections Year of Error: 1 Minus amount ever levied (if applicable)		
	Minus amount over levied (if applicable)		
N.	Total: L +/- M		
_			
Ο.	Regular Levy Rate Computation Without Levy Error Correction	n or thorolo	a road love shift
	Use this rate in next year's levy calculations unless it's changed due to levy error, other limitatio • x \$1,000	= =	a road levy stillt.
	Lesser of K and L Amount on line L1 on page 1		rate w/o error correction
P.	Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in	line L1 on	page 1.
	Use this rate for the current year's tax roll unless it is changed due to another levy limits		
	Lesser of K & N Amount on line L1 on page 1	=	rate before aggregate check
O	Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)		.a.a bololo aggiogato ollook
R.	OR		
	Amount shifted TO this taxing district Amount shifted FROM this taxing	district	
S.	÷ _ × \$1,000	=	D + 01:77
	Post Shift Levy Amount Amount on line L1 on page 1 REV 64 007		Post Shift Levy Rate Page 2

Page 2





Bond Debt

Is the annexed territory responsible for repayment of the non-voted GO bond debt?

Yes or No



County Review Auditor September 2025

Statutory Authority and AGO



AGO 2006 No. 9 RCW 35A.14.500 (code city)

WASHINGTON STATE DEPARTMENT OF REVENUE 3

What does this mean to the assessor?

- Create a new tax code area
- Determine 2 levy rates for the district's regular levy
- Debt portion of the regular levy
- Remaining portion of the regular levy



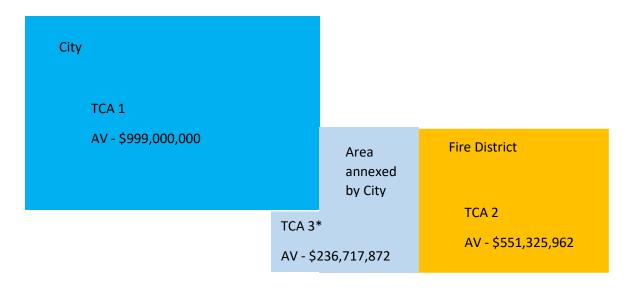
Group project – Fire 8 levy limitation

#4-A

Map before the annexation occurred:



Map after the annexation has occurred:



TCA 3 – Subject to the levies made by the city and a portion of the fire district's regular levy that is for their non-voted bond debt.

(Maps not to scale)

LEVY LIMITATIONS WORKSHEET

TΑ	XING DISTRICT	Fire Dis	strict No. 8		2025	Levy for _	2026 Taxes
Ins	tructions for electron	ic version of for	m - Fill in highlighted	cells all	other self p	opulate.	
			en lawfully levied begir				v not included)
/ ۱.			470.00 ×	101.000		- (relation	\$846,854.70
	Year2025	Highest Lawful L		actor/Max Inc		- -	\$640,634.70
В.	Current vear's assess		onstruction, improveme			s. solar. biom	ass. and geothermal
							rred or an error correction
			rate that would have be				
	\$5,036,058	×	1.386891697345	÷	\$1,000	= .	\$6,984.47
	A.V.		Last Year's Levy Rate	_		-	_
C.	Tax increment finance	e area increment A	AV increase (RCW 84.5	55.010(1)((e)) (value in	cluded in B & D	cannot be included in C)
	\$1,000,000	×	1.386891697345	_ ÷	\$1,000	=	\$1,386.89
	A.V.		Last Year's Levy Rate				
D.						y value. The r	emainder is to be multiplied
	by last year's regular le	evy rate (or the ra	te that should have bee	en levied).			
	\$10,267,311	-	\$6,430,173	=	\$ 3	,837,138.00	
	Current Year's A.V.		Previous Year's A.V.	_	Rema	inder	
	\$3,837,138	×	1.386891697345	_ ÷	\$1,000	= _	\$5,321.69
	Remainder from Line		Last Year's Levy Rate				
E.	Regular property tax li	mit:			A+B+C	= _	\$860,547.75
Pai	rts E through H are use	d in calculating th	e additional levy limit d	ue to anne	exation		
	•	•	•			.:	
г.			-	Line D ab	ove and div	ide it by the c	urrent assessed value of
	the district, excluding	ine annexed area.			* 4 . 0 . 0		
	\$860,547.75	÷ !	\$551,325,962	<u> </u>	\$1,000	= .	1.560869266664
_	Total in Line D		Assessed Value Less Annexed			to time on the s	rata in Lina E
G.	Annexed area's currer	it assessed value	including new construct		-	its, times the r	0
	Annexed Area's A.V.	 * .	1.560869266664 Rate in Line E	_ ÷	\$1,000		
н			exation			D+F =	\$860,547.75
	- rogalar proporty tax ii	The molading dime	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				Ψοσο,στσ
l.	Statutory maximum						
	Only enter fire/RFA rate, librar	y rate, & firefighter pens	ion fund rate for cities annexed	to a fire/RFA	or library, or ha	as a firefighters per	nsion fund.
		-	-		+		0.00000000000
	District base levy rate	Fire or R		ary Rate	Firefighter	Pension Fund	Statutory Rate Limit
	\$788,043,834		0.032993088554			Bond	\$26,000.00
	\$551,325,962	×	1.467006911446	_ ÷	\$1,000	=	\$808,799.00
	A.V. of District		Statutory Rate Limit				\$834,799.00
							Total Statutory Amount
J.	Highest lawful Levy	For This Tax Yea	r (Lesser of H and I)			=	\$834,799.00
						-	
K.	•	•	esser of I & H minus C		`	-	\$838,470.00
	factor increase) is great	<u>ater than I or H mi</u>	nus C, then A before t	<u>he limit fa</u>	ctor increas	e)	
L.	Tax Base For Excess	Levies					
	1. Regular levy taxable	e value (including	state-assessed propert	y, and ex	cluding		
	boats, timber assesse	d value, and the s	enior citizen exemption	for the re	egular levy)		\$551,325,962
	2. Less assessed valu	e of the senior citi	zen exemption of less	than \$40,0	000 income	or 65%	
	of the median househo	old income for the	county based on lower	of frozen	or market	/alue.	
	3. Plus Timber Assess	sed Value (TAV)					
	4. Tax base for excess	s and voted bond l	levies		([1-2+3]	\$551,325,962
_							
Ex	cess Levy Rate Comp	utation - Excess	levy amount divided by			n Line K4 abo	
		÷ .	\$551,325,962	_ ×	\$1,000	= .	0.00000000000
D -	Levy Amount	tation Danallara	A.V. from Line K4 above		الحاجرات المتدا	no I/A ele esse	
Б0	nu Levy Rate Compu	iation - Bond levy	amount divided by the			ne na above.	0.0000000000
	Levy Amount		\$551,325,962 A.V. from Line K4 above	_ ×	\$1,000	= -	0.00000000000
	REV 64 007		v. nom Emo 14 abovo				Page 1

TAXING DISTRICT	Fire District No. 8		Levy For	
Population:	✓ Less than 10,000 ☐ 10,000 or more	9		
·	adopted authorizing an increase o	ver the previous year's lev	/y? ☑ Yes	□No
Was a second resolution/or	dinance adopted authorizing an inc	crease over the IPD?	☐ Yes	☑ No □ N/A
If so, what was the percentage			d % Increase	1.000000000000%
	evy adjusted by the increases as st		ution (RCW 8	
Year <u>2025</u>	\$841,935.00 +	8,419.35 Plus Resolution Increase Amount	=	\$850,354.35
Year 2025	\$841,935.00 ×	1.00000000000%	=	\$850,354.35
		Resolution Percentage of Increase		Ψ000,004.00
	ıction, improvements, & certain gre	en energy (Line B page 1)) =	\$6,984.47
C. Amount for increment va	alue increase (Line C page 1)		=	\$1,386.89
D. Amount for increase in v	value of state-assessed property (L	ine D, page 1)	=	\$5,321.69
E. Amount for increase in a	annexation (Line G, page 1)		=	0
F. Total levy amount author	orized, including the annexation	Lesser of A+(B+C+D)+E) =	\$864,047.40
D T ()	·		1 / 50 0 1 0 1	EE 070)
1	orized by resolution (F) plus amount	t refunded or to be refund	ed (RCW 84.	,
\$864,047.40	Amount to be Refur		=	\$864,047.40
Total from Line F	Amount to be Refur	naea		Amount allowable per
H. Total amount certified b	y county legislative authority or taxi	ing district as applicable.		
(RCW 84.52.020 and R	CW 84.52.070)		=	\$827,130.00
L Laverlineit frame line II an	nage 1 while amount refunded and	to be refunded (DC)M 04 f	EE 070\	
· ·	n page 1, plus amount refunded or t	to be refunded (RCVV 84.5	55.070).	4060 547 75
\$860,547.75 Line H, Page 1	+ \$0.00 Amount to be Refur	nded	-	\$860,547.75 Total
			OW 04 F0 0	
	ered due to a settlement of highly va	alued disputed property (R	CVV 04.32.U _	,
\$827,130.00 Lesser of G, H, or I	Amount Held in Abe	vance	=	\$827,130.00 Total
	,	, u		
K. Statutory limit from line	I on page 1 (dollar amount, not the	rate)	=	\$834,799.00
Lesser of J.& K				\$827,130.00
M. Levy Corrections				Ψ021,130.00
	evied (if applicable)			
	evied (if applicable)			
N. Total: L +/- M				\$827,130.00
	mputation Without Levy Error Co s levy calculations unless it's changed		ation or there's	s a road levy shift
	ond \$788,043,834		ation, or there	0.032993088554
\$801,130.00	÷ \$551,325,962		=	1.453096816072
Lesser of K and L	Amount on line L1 on	page 1		1.486089904626
D. Demuleu I D. (C		ded by the comment	a in the color	rate w/o error correction
	mputation: Lesser of K and N dividence The contract of the co			
Ose this rate for the cur	÷	yed due to another levy iii × \$1,000	=	#DIV/0!
Lesser of K & N	Amount on line L1 on			rate before aggregate check
Q. Road Levy Shift Rate Co	emputation - (Do not enter a shift an	nount in both shift fields.)		
R.	OR	<i>.</i>		
Amount shifted TO this	taxing district Am	ount shifted FROM this taxir	ng district	
S. \$0.00	÷ \$551,325,962		=	0.00000000000
Post Shift Levy Amoun REV 64 007	t Amount on line L1 on	page 1		Post Shift Levy Rate Page 2
11L V OT OUT				i age z



Increased Levy Capacity for **Annexations and Refunds**

Chapter 5

Presented by Diann Locke

September 2025

Annexations and the levy calculations



RCW 84.09.030



Annexation Increased Levy Capacity

- Similar to increased levy capacity for new construction and utility value.
- Difference:
 - NC & utility increase based on district's prior year's levy rate.
 - · Annexation increase based on the levy rate that would be generated by the current year's Levy Limit (aka 101% growth limit)

WASHINGTON STATE DEPARTMENT OF REVENUE

Refund Levy

Two types of refund levies:

- Administrative RCW 84.69.020
- Adjudicated chapter 84.68 RCW



Administrative Refunds

What does the refund levy include?

- Refunds paid or to be paid, plus
- Taxes abated or canceled, offset by supplemental taxes made within the prior 12 months.



RCW 84.55.070

Refund Example

A taxing district's taxable value changes after the tax has been certified to the treasurer:

> Cancellations **Supplements**

\$ 300 Board orders \$ 600

 Manifest errors \$ 700 500

\$1,000 Abatements 0

\$2,000 \$1,100 Subtotal



Refund Example

Canceled taxes are offset by supplements:

- Cancellations \$2,000
- Supplements <u>\$1,100</u>
 - Adjustments \$ 900

Refunds excluding taxes paid twice and highly valued disputed property refunds:

- Refunds \$1,000
 - Total Refund

Levy \$1,900

WASHINGTON STATE DEPARTMENT OF REVENUE

Adjudicated Refund

- Superior court or a federal court
- Refund Fund Levy:
 - RCW 84.68.030 requires the levy to be made
 - Regular levy subject to the following limitations:
 - Statutory rate limit
 - \$5.90 limit
 - Constitutional 1% limit
 - Not subject to the Levy Limit (aka 101% growth limit)





LEVY LIMIT CALCULATION LIBRARY DISTRICT #4 POPULATION 25,000

Highest Lawful Levy Since 1985 (2025 Tax Year)	\$85,000
Resolutions Authorizing an Increase:	
Percentage of Increase	3%
Dollar Increase	\$2,000
Substantial Need Resolution	N/A
Implicit Price Deflator (IPD)	1.2%
New Construction (2025 Assessment Year)	\$6,324,000
Prior Year's Levy Rate (2025 Tax Year)	\$0.48
Current Year's State Assessed Utility Value (2025 Assessment Year)	\$15,000,000
Previous Year's State Assessed Utility Value (2024 Assessment Year)	\$16,000,000
District's Assessed Value Without the Annexed Territory	\$195,000,000
Assessed Value of Annexed Territory	\$35,000,000
Total Assessed Value of District Including Annexed Territory	\$230,000,000
(Regular Levy)	
District's Statutory Maximum Levy Rate	\$0.50
Previous Year's Levy (2025 Tax Year)	\$85,000
Refund Levy Amount	\$5,000
Certified Levy Amount from County Legislative Authority	\$110,000
No increment finance area or excess levies	

PROBLEM

Calculate the highest lawful levy and levy rate for Library District #4 for the 2026 tax year.

LEVY LIMITATIONS WORKSHEET

• • •	XING DISTRICT							_evy for	raxes
Ins	structions for elect	ronic version	on of form -	Fill in high	lighted cells	all o	ther self pop	ulate.	
Α	Highest regular tax	which could	d have been	lawfully levie	ed beginning	with 1	the 1985 levy	refund levy	not included)
ľ ".		Willow Could	a navo boon	awiding lovi	ou bogii ii iii ig	** 1011	1000 1000	(roraria 10v) -	not moladod).
	Year	Llie	hest Lawful Levy	X Cines 1005	Limit Factor/M	av Inan	1010/	= _	
Ь	Current veerle coo							olar biama	as and goothermal
D.	Current year's asse								
	•				•		• '		ed or an error correction
	was made in the pr	evious year	, use the rate	e that would	have been le	vied		ccurred).	
			×			÷	\$1,000	= _	
	A.V.			Last Year's Le	•				
C.	Tax increment fina	ince area ind	crement AV	increase (R0	CW 84.55.010	0(1)(6	e)) (value includ	ed in B & D ca	annot be included in C)
			×			÷	\$1,000	=	
	A.V.			Last Year's Le	evy Rate			_	
D.	Current year's state	e assessed	property valu	je less last v	ear's state as	ssess	ed property va	alue. The re	mainder is to be multiplied
	by last year's regula								
	by last year s regard	ar levy rate ((or the rate t	nat should h	ave been levi	ica).			
			-			=	\$		
	Current Year's A	1.V.		Previous Yea	ır's A.V.		Remainde	er	
			×			÷	\$1,000	=	
	Remainder from Li	ine D		Last Year's Le	evy Rate			_	
E.	Regular property ta	ax limit:					A+B+C+D	=	
_								_	
Pa	rts F through H are	used in calc	culating the a	ıdditional lev	y limit due to	anne	xation.		
lF	To find the rate to h	ne used in G	take the le	vv limit as sl	hown in Line	F abo	ove and divide	it by the cu	rrent assessed value of
ľ	the district, excluding			vy minit ao oi	nown in Line	_ 450	ove and aivide	it by the ou	Trent assessed value of
	ine district, excludir	ig the anne.	xeu area.						
			÷			×	\$1,000	= _	
	Total in Line E	Ξ	Ass	essed Value Les	ss Annexed AV				
G.	Annexed area's cur	rrent assess	sed value inc	luding new o	construction a	and in	nprovements,	times the ra	ite in Line F.
			×						
						÷	\$1,000	=	
	Annexed Area's A	A.V.		Rate in Lir	ne F	÷	\$1,000	= _	
H.			ding annexa			÷		= _ 3 =	
Н.	Annexed Area's A Regular property ta		ding annexa			÷ 		= _ 3 = _	
H. I.	Regular property ta	ax limit inclu				÷ 		= _ 3 = _	
H.	Regular property ta	ax limit includ	ion	tion			E+(_	refighters pension fund.
H.	Regular property ta	ax limit includ	ion	tion			E+(_	refighters pension fund.
H.	Regular property ta Statutory maximu Only enter fire/RFA rate	ax limit includ	ion & firefighter pe	nsion fund rate	for cities annex	ed to	E+0	ary, or has a fi	
H.	Regular property ta	ax limit includ	ion & firefighter pe Fire or RFA	nsion fund rate		ed to	a fire/RFA or libra + Firefighter Per	ary, or has a fi	refighters pension fund. Statutory Rate Limit
H.	Statutory maximu Only enter fire/RFA rate District base levy rate	m calculati e, library rate, -	ion & firefighter pe	nsion fund rate	for cities annex	ed to	E+0	ary, or has a fi	Statutory Rate Limit
H.	Regular property ta Statutory maximu Only enter fire/RFA rate	m calculati e, library rate, -	ion & firefighter pe Fire or RFA	nsion fund rate	for cities annex	ed to	a fire/RFA or libra + Firefighter Per	ary, or has a fi	
H.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District	m calculati e, library rate,	ion & firefighter pe Fire or RFA ×	nsion fund rate Rate Statutory Rat	e for cities annex Library Ra	red to	a fire/RFA or libra + Firefighter Per \$1,000	ary, or has a fin	Statutory Rate Limit
H.	Statutory maximu Only enter fire/RFA rate District base levy rate	m calculati e, library rate,	ion & firefighter pe Fire or RFA ×	nsion fund rate Rate Statutory Rat	e for cities annex Library Ra	red to	a fire/RFA or libra + Firefighter Per \$1,000	ary, or has a fi	Statutory Rate Limit
J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Leve	m calculati e, library rate, - et	Fire or RFA Tax Year (nsion fund rate	Library Rate Limit	ed to	a fire/RFA or libra + Firefighter Per \$1,000	ary, or has a fin	Statutory Rate Limit
J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawful	m calculati e, library rate, o t vy For This ul levy sinc	Fire or RFA Tax Year (nsion fund rate Rate Statutory Rat Lesser of H	Library Rate Limit I and I)	te ÷	a fire/RFA or libra + Firefighter Per \$1,000 (before limit	ary, or has a fin	Statutory Rate Limit
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J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawfu factor increase) is of Tax Base For Exce 1. Regular levy taxa	m calculati e, library rate, o t vy For This ul levy sinc greater than ess Levies able value (i	Fire or RFA * Tax Year (ee 1985 (Les	nsion fund rate	Library Rate Limit I and I) minus C, unlebefore the limit	eed to a	a fire/RFA or libra + Firefighter Per \$1,000 (before limit stor increase)	ary, or has a fin	Statutory Rate Limit
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J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawfuffactor increase) is of Tax Base For Exce 1. Regular levy taxa boats, timber asses 2. Less assessed v	m calculati e, library rate, o t vy For This ul levy sinc greater than ess Levies able value (i ssed value, a value of the s	Fire or RFA * Tax Year (te 1985 (Les Ll or H minus including sta and the seni senior citizer	nsion fund rate Rate Statutory Rat Lesser of H ser of I & H I s C, then A te-assessed or citizen ex n exemption	te Limit I and I) minus C, unlebefore the limit property, and emption for the of less than \$\frac{3}{2}\$	ted to state ÷ ess A hit face de except e reg \$40,0	a fire/RFA or libra + Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or 0	ary, or has a fine the second	Statutory Rate Limit
J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawfufactor increase) is contact to the second of the	m calculati e, library rate, o t vy For This ul levy sinc greater than ess Levies able value (i ssed value, a value of the s	Fire or RFA * Tax Year (te 1985 (Les Ll or H minus including sta and the seni senior citizer	nsion fund rate Rate Statutory Rat Lesser of H ser of I & H I s C, then A te-assessed or citizen ex n exemption	te Limit I and I) minus C, unlebefore the limit property, and emption for the of less than \$\frac{3}{2}\$	ted to state ÷ ess A hit face de except e reg \$40,0	a fire/RFA or libra + Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or 0	ary, or has a fine the second	Statutory Rate Limit
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J.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawful factor increase) is of Tax Base For Exce 1. Regular levy taxa boats, timber asses 2. Less assessed vof the median hous 3. Plus Timber Asses	ex limit included in calculating and calculati	Fire or RFA * Tax Year (te 1985 (Les I or H minus and the seni senior citizer ne for the co e (TAV)	ser of I & H is C. then A te-assessed or citizen exemption unty based of	te Limit I and I) minus C, unled before the limit I property, and emption for the of less than \$100 to less than \$100	ess A hit fac	a fire/RFA or libra + Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or (or market valu	ary, or has a final size of the size of th	Statutory Rate Limit
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J. K.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawfu factor increase) is co 1. Regular levy taxa boats, timber asses 2. Less assessed v of the median hous 3. Plus Timber Ass 4. Tax base for exceed the control of the contro	m calculati e, library rate, o et vy For This ul levy since areater than ess Levies able value (i ssed value, o eshold incompessed Value of the sessed value, o essed value of the sessed	Fire or RFA * * * * * * * * * * * * *	ser of I & H Is C. then A te-assessed or citizen ex n exemption unty based of the control of the	Library Rate Limit I and I) minus C, unleadefore the limit I property, and emption for the of less than \$1000 to 1000 to 10	ess A hit fac	a fire/RFA or libra Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or 0 or market valu	ary, or has a final part of the second secon	Statutory Rate Limit Statutory Amount
J. K.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawful factor increase) is of Tax Base For Exce 1. Regular levy taxa boats, timber asses 2. Less assessed vof the median hous 3. Plus Timber Asse 4. Tax base for exceess Levy Rate Co	m calculati e, library rate, o et vy For This ul levy since areater than ess Levies able value (i ssed value, o eshold incompessed Value of the sessed value, o essed value of the sessed	Fire or RFA * * * * * * * * * * * * *	ser of I & H Is C. then A te-assessed or citizen ex n exemption unty based of the control of the	Library Rate Limit I and I) minus C, unleadefore the limit I property, and emption for the of less than \$1000 to 1000 to 10	ess A hit fac	a fire/RFA or libra + Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or or market valu	ary, or has a final part of the second secon	Statutory Rate Limit Statutory Amount
J. K.	Statutory maximu Only enter fire/RFA rate District base levy rate A.V. of District Highest lawful Lev New highest lawfu factor increase) is consistent of the median hous and the median hous sees Levy Rate Consistent of Levy Amount and Levy Rate Com	wy For This ul levy since the seed value, avalue of the seed value, avalue of the seed value of the s	Fire or RFA * * * * * * * * * * * * *	ser of I & H Is C. then A te-assessed or citizen ex n exemption unty based of the control of the	Library Rate Limit I and I) minus C, unleadefore the limit I property, and emption for the of less than \$1000 to 1000 to 10	ess A hit fac	a fire/RFA or libra Firefighter Per \$1,000 (before limit stor increase) luding gular levy) 00 income or 0 or market valu	ary, or has a final part of the second secon	Statutory Rate Limit Statutory Amount
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TA	XING DISTRICT L	evy For	Taxes
Ро	pulation: Less than 10,000		
Wa	as a resolution/ordinance adopted authorizing an increase over the previous year's levy?	☐ Yes	□No
Wa	as a second resolution/ordinance adopted authorizing an increase over the IPD?	☐ Yes	□ No □ N/A
If s	o, what was the percentage increase? Calculated %	6 Increase	
A	Previous year's actual levy adjusted by the increases as stated in ordinance or resolution	n (RCW 8	4 55 120)
,	Year +	=	1.00.120).
	Previous Year's Actual Levy Plus Resolution Increase Amount	_	
	Year 0	_ =	
1	Amount for new construction, improvements, & certain green energy (Line B page 1)	=	
C.	Amount for increment value increase (Line C page 1)	=	
1	Amount for increase in value of state-assessed property (Line D, page 1)	=	
	Amount for increase in annexation (Line G, page 1)	=	
F.	Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E	=	
G.	Total levy amount authorized by resolution (F) plus amount refunded or to be refunded	(RCW 84.5	
	+	=	,
	Total from Line F Amount to be Refunded		Amount allowable per
н	Total amount certified by county legislative authority or taxing district as applicable.		
	(RCW 84.52.020 and RCW 84.52.070)	=	
_			
I.	Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.0)70). _	
	Line H, Page 1 Amount to be Refunded	=	Total
	Amount of taxes recovered due to a settlement of highly valued disputed property (RCV	V 84 52 01	8)
.	—	=	0).
	Lesser of G, H, or I Amount Held in Abeyance		Total
k	Statutory limit from line I on page 1 (dollar amount, not the rate)	=	
IX.	Statutory limit from line ron page in (dollar amount, not the rate)		
	Lesser of J & K		
M.	Levy Corrections Year of Error: 1 Minus amount ever levied (if applicable)		
	Minus amount over levied (if applicable)		
N.	Total: L +/- M		
_			
Ο.	Regular Levy Rate Computation Without Levy Error Correction	n or therela	a road love shift
	Use this rate in next year's levy calculations unless it's changed due to levy error, other limitatio • x \$1,000	= =	a road levy stillt.
	Lesser of K and L Amount on line L1 on page 1		rate w/o error correction
P.	Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in	line L1 on	page 1.
	Use this rate for the current year's tax roll unless it is changed due to another levy limits		
	Lesser of K & N Amount on line L1 on page 1	=	rate before aggregate check
O	Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)		.a.a bololo aggiogato ollook
R.	OR		
	Amount shifted TO this taxing district Amount shifted FROM this taxing	district	
S.	÷ _ × \$1,000	=	D + 01:77
	Post Shift Levy Amount Amount on line L1 on page 1 REV 64 007		Post Shift Levy Rate Page 2

Page 2



Basic Levy Training

Highly Valued Disputed Property

Chapter 6

- Presented by Janeene Niemi **Education & Current Use Specialist**
- September 2025

WASHINGTON STATE DEPARTMENT OF REVENUE 1

Basic Levy Training



Highly Valued Disputed Property RCW 84.52.018

- Contested value exceeds ¼ of 1% (0.0025%) of the total county AV
 - **AND**
- There is an appeal at BTA or a higher court

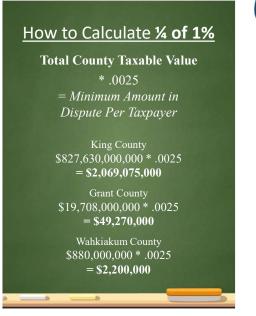
Only the undisputed portion is used when calculating levy rates until the dispute is settled.



Highly Valued Disputed Property

RCW 84.52.018

The amount of value needed to qualify as "highly valued" property will vary depending on each county's TOTAL value.



WASHINGTON STATE DEPARTMENT OF REVENUE 3

Highly Valued Disputed Property

After the dispute is settled...

If the final taxable value is LESS THAN the value used in the levy process:

Treasurer must refund the excess taxes paid by the taxpayer.

If the final taxable value is MORE THAN the value used in the levy process:

- Taxpayer must pay taxes on the additional taxable value.
- Assessor must determine if any levies were harmed with the removal of the taxable value in dispute.
 - o Levy HARMED Additional taxes distributed immediately.
 - Levy NOT Harmed Additional taxes held in abeyance and used to reduce the following year's levy; See Levy Limit Worksheet Line J, page 2.





Highly Valued Disputed Property (#1)

The owner of highly valued property has appealed the assessed value of the property. The case is currently pending at the State Board of Tax Appeals.

Value in Dispute:

- Assessor's original assessed value: \$58,000,000
- Taxpayer's estimate of assessed value: \$30,000,000
- Value in dispute at BTA: \$28,000,000
- Total taxable value: \$3,000,000,000
- Minimum disputed valued to qualify as highly valued disputed property:
 - \$3,000,000,000 * .0025 = \$7,500,000
- Percentage of county assessed value in dispute:
 - \$28,000,000 / \$3,000,000,000 = .0093 (0 .933333%)

County General Levy

- The population is greater than 10,000.
- Adopted 1 resolution authorizing an increase of 1%/\$50,000 (the IPD is greater than 1%)
- 2025 Levy Amount = \$4,950,000 (this was the highest lawful levy)
- 2025 tax year levy rate = \$1.75/\$1,000 AV
- Total assessed value (includes value in dispute) = \$3,000,000,000
- Total assessed value (does not include value in dispute) = \$2,972,000,000
- Current year's new construction value (2025 AY) = \$50,000,000
- Increment Value = \$0
- Previous year's state assessed property value (2024 AY) = \$60,000,000
- Current year's state assessed property value (2025 AY) = \$88,500,000
- Budget certification (2026 TY) = \$5,400,000
- Statutory maximum levy rate = \$1.80
- No excess levies
- No refund levy

Calculate the levy and levy rate for the 2026 tax year for the County General Levy.

LEVY LIMITATIONS WORKSHEET

ТΔ	XING DISTRICT	Coun	ty General		2025	Levy for	2026 Taxes	#6-B
		ronic version of for	•	ted cells all		•	Taxes	
		which could have be					(v pot ipoludod)	
Α.	Year 2025		.000.00 ×	101.000		vy (refulld let	7y flot iliciadea). \$4,999,50	
	1 Eai			mit Factor/Max Inc		-	φ4,999,30	00.00
В.	Current year's asse	essed value of new c		ements, and v	vind turbines	s, solar, biom	ass, and geothe	ermal
		districts before anne					rred or an error	correction
		evious year, use the				or occurred).	407.500	
	\$50,000,000 A.V.) ×	1.7500000000 Last Year's Levy F		\$1,000	=	\$87,500	0.00
C		nce area increment	•		(value inc	Nuded in R & D	cannot be included	in C)
.	Tax more more mile	×	1.7500000000		\$1,000	=	\$0.00	
	A.V.		Last Year's Levy F		+ 1,000			
D.	Current year's state	e assessed property	value less last year	's state asses	sed property	value. The r	remainder is to b	e multiplied
	by last year's regula	ar levy rate (or the ra	te that should have	been levied).				
	\$88,500,000	-	\$60,000,000	=	\$ 28,	500,000.00		
	Current Year's A	V.	Previous Year's A	V.	Remai	nder		
	\$28,500,000		1.7500000000		\$1,000	=	\$49,875	5.00
_	Remainder from L		Last Year's Levy F		A+B+C+D	_	ΦE 426 0	75.00
		ıx limit:				=	\$5,136,87	75.00
Pa	rts F through H are	used in calculating th	ie additional levy lir	nit due to anne	exation.			
F.	To find the rate to b	oe used in G, take the	e levy limit as show	n in Line E ab	ove and div	ide it by the o	current assessed	d value of
	the district, excluding	ng the annexed area						
	\$5,136,875.0		\$2,972,000,00		\$1,000	=	1.7284236	20458
_	Total in Line E		Assessed Value Less An					
G.	Annexed area's cui	rrent assessed value	-		-	ts, times the		
	Annexed Area's	X V	1.7284236204 Rate in Line F	<u>58</u> ÷	\$1,000	=	0	
Н.		x limit including anne				E+G =	\$5,136,87	75.00
I.	Statutory maximu	m calculation e, library rate, & firefighte	r nension fund rate for	cities anneved to	a fire/PEA or I	ibrany or bas a	firefighters pension	fund
	1.800000000000	s, library rate, & lirelighte	- perision fund rate for	citics armoxed to	1	ibrary, or rias a	1.8000000	
	District base levy rate	Fire or F	RFA Rate	Library Rate	_ • - Firefighter I	Pension Fund	Statutory Ra	
	\$2,972,000,00	00 ×	1.8000000000	00 ÷	\$1,000	=	\$5,349,60	
	A.V. of Distric		Statutory Rate Li		, , ,		Statutory A	
П	Highost lawful Lo	vy For This Tax Yea	r /l occor of ∐ an	4 I/		=	\$5,136,87	' 5 00
٥.	nighest lawful Le	vy FOI TIIIS TAX TEA	ii (Lessei oi ii ali	u i)		_	ψ3, 130,07	3.00
K.	New highest lawfe	ul levy since 1985 (l	esser of I & H min	us C, unless A	A (before lim	it =	\$5,136,87	75.00
	•	<u>areater than I or H m</u>			`			
L.	Tax Base For Exc	ess Levies						
		able value (including	state-assessed pro	perty, and exc	cluding			
	boats, timber asses	ssed value, and the s	enior citizen exemp	otion for the re	gular levy)		\$2,972,00	0,000
		alue of the senior cit						
		ehold income for the				alue.		
		essed Value (TAV) .				4.0.0\		0.000
	4. Tax base for exc	ess and voted bond	levies		(1-2+3)	\$2,972,00	0,000
Ex	cess Levy Rate Co	mputation - Excess	levy amount divide	d by the asse	ssed value i	n Line I 4 abo	ove	
		÷	\$2,972,000,00	-	\$1,000	=	0.0000000	00000
	Levy Amount		A.V. from Line L4 a					
Во	nd Levy Rate Com	putation - Bond levy				ne L4 above.		
			\$2,972,000,00		\$1,000	=	0.0000000	00000
<u> </u>	Levy Amount REV 64 007		A.V. from Line L4 a	pove				Page 1

TAXING DISTRIC	County	General Control		2025	Levy For	2026	Taxes
Population:	☐ Less than 10,000	✓ 10,000 or more	e				
1 .	rdinance adopted authoriz			us vear's lev	√?	□No	
	plution/ordinance adopted	_	· ·	•	y. □ Yes	☑ No	□ N/A
		authorizing an in	crease over the		_	_	
If so, what was the	percentage increase?			Calculated	% Increase	1	.010101010101%
-	actual levy adjusted by th				tion (RCW 8	4.55.120	•
Year2025	\$4,950,0 Previous Year's		50,00 Plus Resolution Ir		=		\$5,000,000.00
Year2025	\$4,950,0	00.00 ×	1.0000000	000000%	=		\$4,999,500.00
B Amount for nev	Previous Year's // construction, improveme	•	Resolution Percer		=		\$87,500.00
	ement value increase (Lin		on onergy (Em	o b page 1)	=		\$0.00
D. Amount for incr	ease in value of state-ass	essed property (L	ine D, page 1))	=		\$49,875.00
E. Amount for incr	ease in annexation (Line (G, page 1)			=		0
F. Total levy amou	ınt authorized, including th	ne annexation	Lesser	of A+(B+C+D-	+E) =		\$5,136,875.00
G. Total levy amou	ınt authorized by resolutio	n (F) plus amoun	t refunded or to	o be refunde	d (RCW 84.	55.070).	
\$5,136,8					= .		,136,875.00
Total from	Line F	Amount to be Refu	ınded			Amou	ınt allowable per
	ertified by county legislativ 20 and RCW 84.52.070)				=	\$5	,400,000.00
I I am a limais for an	line I I am manua 4 milya ama		4 - 1 	/DOM 04 5	- 070)		
1	line H on page 1, plus am		to be retunded	(RCW 84.5	o.070). _	ΦE	126 975 00
\$5,136,8° Line H, P		\$0.00 Amount to be Refu			=	φο	,136,875.00 Total
				1 /D/	214/04/50/04	0)	
	s recovered due to a settle	ement of nightly v	alued disputed	property (RC	JVV 84.52.01	•	400.075.00
\$5,136,8° Lesser of G		Amount Held in Abe	evance		=	\$5	,136,875.00 Total
20001 01 0	71, 011	, another role in , to	- Julio				i otai
K. Statutory limit f	rom line I on page 1 (dolla	r amount, not the	rate)		=	\$5	,349,600.00
L. Lesser of J & K						\$5,	136,875.00
M. Levy Correction							
	nt over levied (if applicable						
	under levied (if applicable	,				\$ 5	136,875.00
IN. TOTAL L T/- IVI						φυ	130,073.00
O Regular Levy	Rate Computation Witho	ut Levy Error C	orrection				
	ext year's levy calculations u			r, other limitat	ion, or there's	a road le	vy shift.
\$5,136,8		\$2,972,000,0		\$1,000	= .		28423620458
Lesser of h	and L A	mount on line L1 or	n page 1			rate w	o error correction
P. Regular Levy	Rate Computation: Lesse	er of K and N divi	ded by the ass	essed value	in line L1 on	page 1.	
Use this rate fo	r the current year's tax roll	l unless it is chan	ged due to and	other levy lim	itation such	as the \$5	5.90 limit.
\$5,136,8		\$2,972,000,0		\$1,000	= .		28423620458
Lesser of		Amount on line L1 or				rate befo	re aggregate check
Q. Road Levy Shift	Rate Computation - (Do r	ot enter a shift ar OR	nount in both s	snitt fields.)			
	ed TO this taxing district	Ar	nount shifted FF	ROM this taxin	g district		
s. \$5,136,8	75.00 ÷	\$2,972,000,0	00 ×	\$1,000	=	1.72	28423620458
Post Shift Lev		Amount on line L1 or			•		Shift Levy Rate
REV 64 007							Page 2



#6-C

Highly Valued Disputed Property (2)

The owner of highly valued property has appealed the assessed value of the property. The case has now been decided by the State Board of Tax Appeals.

Value in Dispute (2025 AY/2026 TY):

Assessed value of property: \$58,000,000

Taxpayer's estimate of value: \$30,000,000

Value as determined by the BTA: \$51,000,000

Amount recovered:

- \$51,000,000 (final value) \$30,000,000 (value used in 2025 levy calculation) = \$21,000,000 (additional value that should have been in the 2025 levy process for 2026 tax year)
- \$21,000,000 * 1.7284/\$1,000 (2026 levy rate) = \$36,296 (additional tax billed to the taxpayer that appealed their assessed value.)

Was the district harmed by the removal of the assessment for the 2026 tax year? Were the taxpayers harmed by the removal of the assessment for the 2026 tax year?

Should the \$36,296 be held in abeyance or distributed to the taxing district immediately?

Next step: Calculate the levy and levy rate for the 2027 tax year for the County General Levy:

County General Levy:

- Population is greater than 10,000
- Adopted 1 resolution authorizing an increase of 1%/\$51,750 (the IPD is greater than 1%)
- 2026 Levy Amount = \$5,136,875 (this was the highest lawful levy)
- 2026 levy rate = \$1.7284/\$1,000 AV
- Total assessed value = \$3,150,000,000
- Current year's new construction value (2026 AY) = \$45,000,000
- The previous year's state assessed property value (2025 AY) = \$88,500,000
- Current year's state assessed property value (2026 AY) = \$95,000,000
- Certified levy request amount (2027 TY) = \$5,500,000
- No excess levy or tax increment finance area
- Statutory maximum levy rate = \$1.80
- Funds held in abeyance \$36,296

LEVY LIMITATIONS WORKSHEET

		L	EVY LIMITATIONS	WOR	KSHEEI				#C D
TΑ	XING DISTRICT	Count	y General		2026	Levy for	2027	Taxes	#6-D
Ins	structions for electronic v	ersion of for	m - Fill in highlighted o	cells all d	other self	oopulate.		_	
A.	Highest regular tax which	could have be	en lawfully levied begini	ning with	the 1985 le	evy (refund lev	y not inc	cluded).	
	Year <u>2026</u>	\$5,136,		101.000		= .	\$5	,188,24	3.75
B.	Current year's assessed va	Highest Lawful L	•	ctor/Max Inci		s. solar. biom	ass. and	d aeothe	rmal
	facilities in original districts								
	was made in the previous	year, use the		en levied		or occurred).			
	\$45,000,000 A.V.	_ ×	1.728400000000	_ ÷	\$1,000	= .		\$77,778.	00
C	Tax increment finance are	a increment A	Last Year's Levy Rate	5 010(1)(a)) (value in	cluded in R & D	cannot he	included i	n C)
0.	Tax increment iniance are	×	1.728400000000	÷	\$1,000	=	carriot be	\$0.00	11 ()
	A.V.	-	Last Year's Levy Rate	_	Ψ1,000	-		Ψ0.00	
D.	Current year's state assess				sed propert	y value. The r	emainde	er is to b	e multiplied
	by last year's regular levy r	ate (or the rat	te that should have beer	n levied).					
	\$95,000,000	-	\$88,500,000	_ =		,500,000.00			
	Current Year's A.V.		Previous Year's A.V.	_	Rema	inder	,	004	00
	\$6,500,000 Remainder from Line D	- × .	1.728400000000 Last Year's Levy Rate	- ÷	\$1,000	= .		§11,234.	60
E.	Regular property tax limit:		Last rear s Levy rate		A+B+C+D	=	\$5	,277,25	3.35
	rts F through H are used in		o additional lovy limit du	o to anno	evation			· · ·	
	· ·	•	•			ida it butba a			value of
Г.	To find the rate to be used the district, excluding the a		e levy limit as snown in t	line E ab	ove and div	ride it by the c	urrent a	ssesseu	value oi
	\$5,277,256.35	÷	\$3,150,000,000	×	\$1,000	=	16	7531947	6190
	Total in Line E	- '	Assessed Value Less Annexed		Ψ1,000	-	1.0		
G.	Annexed area's current as	sessed value	_	ion and i	-	nts, times the	rate in L	ine F.	
	Annexed Area's A.V.	_ × .	1.675319476190	_ ÷	\$1,000	= .		0	
Н.	Regular property tax limit in	ncluding anne	Rate in Line F xation			E+G =	\$5	,277,25	6.35
_						•			-
I.	Statutory maximum calcu Only enter fire/RFA rate, library i		nension fund rate for cities a	nnexed to	a fire/RFA or	library or has a	firefighters	s nension	fund
	1.80000000000 -	ato, a mongritor	porioion rana rato for olaco c	inioxod to	+	iibrary, or rido d	-	0000000	
	District base levy rate	Fire or R	FA Rate Libra	ry Rate	Firefighter	Pension Fund		utory Rate	
	\$3,150,000,000	_ ×	1.800000000000	_ ÷	\$1,000	=	\$5	,670,000	0.00
	A.V. of District		Statutory Rate Limit				Sta	tutory Am	ount
J.	Highest lawful Levy For	This Tax Yea	r (Lesser of H and I)			=	\$5	,277,256	3.35
1/	Name blok and law for law.	-! 400E /I			/L . f	. :4	Φ.E.	. 077 050	2.05
n.	New highest lawful levy stactor increase) is greater						<u>φυ</u>	,277,256	0.33
_	Tax Base For Excess Lev		ndo o, thom 7 boloto th	io iii iii ia	0101 11101040	,,,			
∟.	Regular levy taxable val		state-assessed property	and exc	cludina				
	boats, timber assessed val						\$3,	150,000	,000
	2. Less assessed value of								
	of the median household in					value.			
	3. Plus Timber Assessed \					(4.0.0)	ΦΩ	450.000	000
	4. Tax base for excess and	votea bona i	evies			(1-2+3)	<u>\$3,</u>	150,000	,000
Ex	cess Levy Rate Computat	ion - Excess	levy amount divided by	the asses	ssed value	in Line L4 abo	ove.		
		÷	\$3,150,000,000	_ ×	\$1,000	= _	0.0	0000000	0000
	Levy Amount	n Darielle	A.V. from Line L4 above						
RO	ond Levy Rate Computation	n - Bond levy	amount divided by the \$3,150,000,000	assessec ×	l value in L \$1,000	ine L4 above.	0.0	0000000	0000
	Levy Amount		A.V. from Line L4 above	- ^	Ψ1,000		0.00		
	REV 64 007								Page 1

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Population:	TA	XING DISTRICT	Co	unty G	eneral			2026	Levy Fo	r	27	Taxes	
Was a resolution/ordinance adopted authorizing an increase over the IPD?	Po	nulation.	Less than 1	0,000	10,000 or m	ore							
Was a second resolution/ordinance adopted authorizing an increase over the IPD?	1	•			an increase	e over the i	orevio	us vear's lev	/v? Y	es N	lo		
For the contract of the cont				_				-				N/A	
A Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 94.55.120). Year 2026 \$\$,136,875.00					anonizing an		voi tiit						- 4 - 00/
Year 2026	11 8	50, What was the per						Calculated	1 /0 111016		1	.00742182	7473%
Personal Year's Actual Leys	Α.	Previous year's act		-					ution (RC	W 84.55	5.120	•	
Year 2026 \$5,136,875.00 x 1.00000000000% = \$5,188,243.75		Year <u>2026</u>							=			\$5,188,	625.00
B. Amount for new construction, improvements, & certain green energy (Line B page 1) = \$77,778.00 C. Amount for increment value increase (Line C page 1) = \$0.00 D. Amount for increase in value of state-assessed property (Line D, page 1) = \$11,234.60 E. Amount for increase in annexation (Line G, page 1) = \$11,234.60 E. Amount for increase in annexation (Line G, page 1) = \$11,234.60 E. Amount for increase in annexation (Line G, page 1) = \$1,234.60 E. Amount for increase in annexation (Line G, page 1) = \$1,234.60 E. Amount authorized, including the annexation		Year2026	\$5,^	136,875	.00 ×	1.00	00000	000000%	=			\$5,188,	243.75
C. Amount for increment value increase (Line C page 1) = \$5.00.00 D. Amount for increase in value of state-assessed property (Line D, page 1) = \$11,234.60 E. Amount for increase in annexation (Line G, page 1) = 0 F. Total levy amount authorized, including the annexation	B.	Amount for new co			,			•				\$77.	778.00
E. Amount for increase in annexation (Line G, page 1)			-		-	,	J) (9 /	=			***	
F. Total levy amount authorized, including the annexation	D.	Amount for increas	e in value of state	e-assess	sed property	(Line D, p	age 1))	=			\$11,	,234.60
G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070). \$5,277,256.35	E.	Amount for increas	e in annexation (Line G,	page 1)				=				0
S5,277,256.35	F.	Total levy amount a	authorized, includ	ing the a	annexation .	L	esser o	of A+(B+C+D)+E) =			\$5,277,	256.35
S5,277,256.35		•											
Total from Line F	G.	Total levy amount a	uthorized by reso	olution (F) plus amou	unt refunde	ed or to	o be refunde	ed (RCW	84.55.0°	70).		
H. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) = \$5,500,000.00 Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070). \$5,277.256.35									=				
CRCW 84.52.020 and RCW 84.52.070 = \$\$5,500,000.00		l otal from Line	<u>F</u>	Ai	mount to be Re	efunded					Amou	int allowable	per
Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070). \$5,277,256.35	Н.				-	-							
\$5,277,256.35		(RCW 84.52.020 a	nd RCW 84.52.07	70)					=		\$5	,500,000.0	0
\$5,277,256.35	$\overline{\Box}$	Levy limit from line	H on page 1 plu	s amour	nt refunded o	or to be ref	unded	(RCW 84.5	55 070)				
Line H, Page 1 Amount to be Refunded Total	ļ''	•		o arriour		or to bo to:	unaca	(11011 01.0	=		\$5	.277.256.3	5
\$5,277,256.35				A	mount to be Re	efunded							
\$5,277,256.35	J.	Amount of taxes re	covered due to a	settlem	ent of highly	valued dis	puted	property (R	CW 84.5	2.018).			
Lesser of G, H, or I Amount Held in Abeyance Total								F F 7 (=		\$5	240.960.3	5
L. Lesser of J & K M. Levy Corrections Year of Error: 1. Minus amount over levied (if applicable) 2. Plus amount under levied (if applicable) N. Total: L +/- M S5,240,960.35 O. Regular Levy Rate Computation Without Levy Error Correction Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift. \$5,240,960.35 Lesser of K and L Amount on line L1 on page 1 P. Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5,90 limit. \$5,240,960.35 Lesser of K & N Amount on line L1 on page 1 Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5,90 limit. \$5,240,960.35 Amount on line L1 on page 1 Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. OR Amount shifted FROM this taxing district				Am							7-		
L. Lesser of J & K M. Levy Corrections Year of Error: 1. Minus amount over levied (if applicable) 2. Plus amount under levied (if applicable) N. Total: L +/- M S5,240,960.35 O. Regular Levy Rate Computation Without Levy Error Correction Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift. \$5,240,960.35 Lesser of K and L Amount on line L1 on page 1 P. Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5,90 limit. \$5,240,960.35 Lesser of K & N Amount on line L1 on page 1 Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5,90 limit. \$5,240,960.35 Amount on line L1 on page 1 Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1. OR Amount shifted FROM this taxing district	1/	Otatutan limit from	line I on neve 4	(deller e		h = ==4=\					Φ <i>E</i>	670,000,0	.0
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