

2025 Basic Levy Seminar Agenda/Table of Contents

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

Welcome, Introduction, Manual Overview

Chapter 1 – Simple Levy Process

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Chapter 5 – Annexations & Refunds

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Chapter 8 – Ratios in Brief & 1% Constitutional Limit

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Simple Levy Process

Chapter 1

Presented by Marc Leverington
County Review Auditor
September 2025



Budget Based System



Taxpayers



Taxing Districts

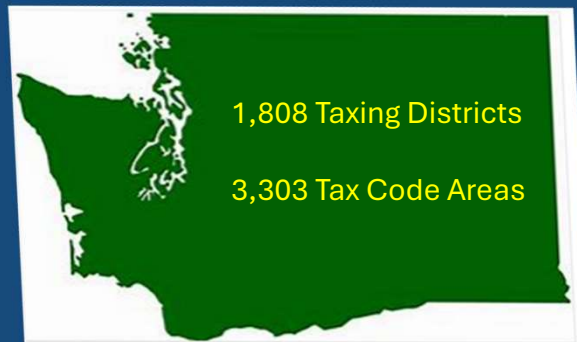
Levy Rate Calculation

$$\frac{\text{Levy Amount}}{\text{Taxable Value}} = \text{Levy Rate}$$

$$\frac{\$50,000}{\$100,000,000} = \$0.50/\$1,000 \text{ AV}$$

WASHINGTON STATE DEPARTMENT OF REVENUE 3

Taxing Districts & Tax Code Areas



WASHINGTON STATE DEPARTMENT OF REVENUE 4

Tax Code Area



Three taxing districts create 7 tax code areas.

WASHINGTON STATE DEPARTMENT OF REVENUE 5

Consolidated Levy Rate

Tax Code Area #7:

Library District	\$ 0.45
Hospital District	\$ 0.50
Fire District	<u>\$ 1.50</u>
	\$2.45

WASHINGTON STATE DEPARTMENT OF REVENUE 6

Taxing District Boundaries



WASHINGTON STATE DEPARTMENT OF REVENUE 7

Property Tax

Description	Rate / \$1000 of assessed value	Amount
Chehalis 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 districts
 X
 Individual assessed value / \$1,000
 =
 Property Tax Bill



Tax Calculation:

$$\begin{aligned} & \$9.543228039410 \times \\ & \$214,500 / \$1,000 = \$2,047.02 \end{aligned}$$



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

$$\begin{aligned} & \$214.500 \times \$9.543228039410 = \\ & \$2,047.02 \end{aligned}$$

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

Don't Miss the
DEADLINE!



2025 Property Tax Calendar

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).

S	M	T	W	T	F	S
			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



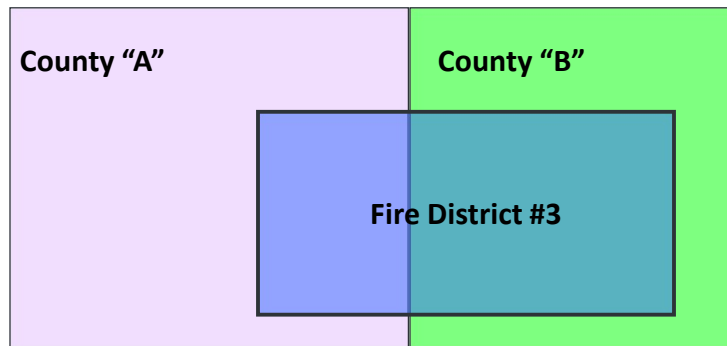
WASHINGTON STATE DEPARTMENT OF REVENUE 15

Local Improvement Districts



WASHINGTON STATE DEPARTMENT OF REVENUE 16

Joint Taxing District



Fire District #3 is a Joint Taxing District since it lies in both County "A" and County "B".

Refunds & Refund Levy



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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

A. Tax Base For Bond, Capital Project Funds, and Transportation Vehicle Fund Levies	
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 ... (1+2)	_____
B. Tax Base For Enrichment Levies	
1. 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 (1+2)	_____

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 September ??, 2025. 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.
- 2) 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.

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

Each county calculates and provides the following information to DOR by mid-Sept.

LEVY NAME	2024 ASSESSED VALUE DESIGNATED FORESTLAND	2025 LEVY RATE	2025 TAXES DUE
County Regular	92,100,125	1.65	\$151,965.21
County Road	89,000,000	2.05	\$182,450.00
City of Brookdale	3,100,125	1.90	\$5,890.24
Fire District 1	20,000,000	1.23	\$24,600.00
Fire District 2	72,100,125	1.05	\$75,705.13
Fire District 1 EMS	20,000,000	0.23	\$4,600.00
Fire District 2 EMS	72,100,125	0.19	\$13,699.02
Hospital	92,100,125	0.40	\$36,840.05
Library	92,100,125	0.45	\$41,445.06
School #1 Bond	32,100,125	1.15	\$36,915.14
School #1 M&O	32,100,125	0.79	\$25,359.10
School #2 Bond	60,000,000	1.24	\$74,400.00
School #2 M&O	60,000,000	0.86	\$51,600.00
Total Taxes Levied			\$725,468.95
(do not include the state school levies in these calculations)			
(A) Total Taxes Levied (2025)		\$725,468.95	
(B) Total County DFL Assessed Value (Private FLAV) (2024)		92,100,125	
(C) Composite Tax Rate (A / B = C)		0.007876959	
(D) Total County DFL Acres (2024)		690,125	

Box 1

DOR Forest Tax Section calculates and provides the following information to counties by mid-October

<u>Private Harvest x Excise Tax Rate / Composite Tax Rate = Private TAV</u>			
Private County Harvest Value (stumpage value) as determined by DOR	County Excise Tax Rate on Timber Harvested on Private Land	Composite Tax Rate (supplied by county)	Private TAV
146,100,250	4%	0.007876959	741,911,949
<u>Public Harvest x Excise Tax Rate / Composite Tax Rate = Public TAV</u>			
Public County Harvest Value (stumpage value) as determined by DOR	County Excise Tax Rate on Timber Harvested on Public Land	Composite Tax Rate (supplied by county)	Public TAV
22,207,287	4%	0.007876959	112,770,865
<u>Private TAV + Public TAV = Total County TAV</u>			
Private TAV 741,911,949	Public TAV 112,770,865	Total County TAV 854,682,814 (a)	
A list of public acres available for harvest by district and the county total is provided by DOR: 189,850 County total available for harvest			

Box 2

Counties calculate the following information based on both county-provided and DOR-provided information

<u>Private Forest Land Assessed Value (FLAV) / Private Acreage = Average Value Per Acre</u>			
Private FLAV (DFL)	Private Acres in County	Average Value Per Acre	(c)
92,100,125	690,125	133.45	
<u>Average value per acre x Public Acreage = Public Forest Land Assessed Value (FLAV)</u>			
Average Value Per Acre	Public Acres in County (DOR supplied)	Public FLAV	
133.45	189,850	25,335,483	
<u>Private FLAV + Public FLAV = Total Forest Land Assessed Value (FLAV) in County</u>			
Private FLAV	Public FLAV	Total County FLAV	(b)
92,100,125	25,335,483	117,435,608	

Box 3



Example 2-B

STATE OF WASHINGTON
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% ÷ Composite Property Tax Rate
 $741,911,949 = 146,100,250 \times 4\% \div 0.007876959$

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

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 remaining 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

Example #2-C

[illegible]

Enter info from Example #2-A into Lines 1-3

Example #2-C

2026 TIMBER TAX DISTRIBUTION
PRIORITY #1 - VOTED BONDS AND CAPITAL PROJECT LEVIES

Distributed 1st & 3rd quarters

DATE: _____

Example 2-C

COUNTY NAME: _____

LINE 1: Total County Timber Assessed Value (TAV): \$854,682,814.00 (a)

LINE 2: TOTAL COUNTY FOREST LAND ASSESSED VALUE (FLAV): \$117,435,608.00 (b)

LINE 3: Average assessed Value Per Acre Private Forest Land: \$133.45 (c)

STEP 1: Calculation of Distribution Using TAV								STEP 2	
TAXING DISTRICT	**TD's Private FOREST LAND ASSESSED VALUE	Public Forest Land in TD Acres	Column A Total Taxing District FLAV	COLUMN B % FLAV (A/LINE2)	COLUMN C DISTRICT TAV (B*LINE1)	COLUMN D PROP. TAX LEVY RATE COLL. 2023	COLUMN E TAV DIST. AMT. (D/1000*C)	COLUMN F (E/2) (1 & 3 DIST)	COLUMN G (F*LINE1)
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/0!
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/0!
			\$0.00	0.0000%	\$0.00		\$0.00	\$0.00	#DIV/0!

Box 2

Private TAV	Public TAV	Total County TAV
741,911,949	112,770,865	854,682,814 (a)

A list of public acres available for harvest by district and the county total is provided by DOR: 189,850 County total available for

Counties calculate the following information based on both county-provided and DOR-provided information

Private Forest Land Assessed Value (FLAV) / Private Acreage = Average Value Per Acre

Private FLAV (DFL)	Private Acres in County	Average Value Per Acre
92,100,125	690,125	133.45 (c)

Box 3

Average value per acre x Public Acreage = Public Forest Land Assessed Value (FLAV)

Average Value Per Acre	Public Acres in County (DOR supplied)	Public FLAV
133.45	189,850	25,335,483

Private FLAV + Public FLAV = Total Forest Land Assessed Value (FLAV) in County

Private FLAV	Public FLAV	Total County FLAV
92,100,125	25,335,483	117,435,608 (b)

From Example #2-A

Example 2-C: Priority #1 Worksheet cont.

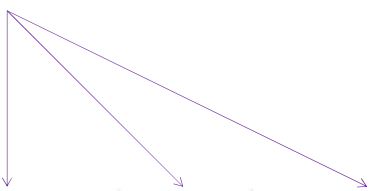
Next, enter first three columns (Box 1 Example 2A)



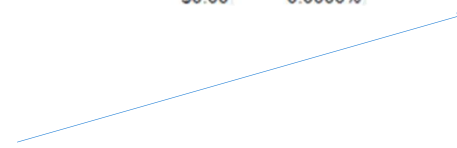
STEP 1: Calculation of Distribution Using TAV			
TAXING DISTRICT	**TD's Private FOREST LAND ASSESSED VALUE	Public Forest Land in TD Acres	Column A Total Taxing District FLAV
School #1 Bond	\$32,100,125.00	64,000.00	\$40,640,925.00
School #2 Bond	\$60,000,000.00	125,850.00	\$76,794,682.50
			\$0.00
			\$0.00

Example 2-C: Priority #1 Worksheet cont.

Columns that automatically populate



Public Forest Land in TD Acres	Column A Total Taxing District FLAV	COLUMN B % FLAV (A/LINE2)	COLUMN C DISTRICT TAV (B'LINE 1)
64,000.00	\$40,640,925.00	34.6070%	\$295,779,966.01
125,850.00	\$76,794,682.50	65.3930%	\$558,902,844.35
	\$0.00	0.0000%	\$0.00



Add District TAV to District's tax base

2026 TIMBER TAX DISTRIBUTION

PRIORITY #2 - SCHOOL ENRICHMENT (M&O) LEVIES

Example 2-D

LINE 1: Total County Timber Assessed Value (TAV):

\$854,682,814.00 (a)

LINE 2: TOTAL COUNTY FOREST LAND ASSESSED VALUE (FLAV)*:

\$117,435,608.00 (b)

LINE 3: Average assessed Value Per Acre Private Forest Land

\$133.45 (c)

STEP 4(A): Calculation of District TAV

STEP 4(B): Calculation of guaranteed

SCHOOL DISTRICT	SD's Private FOREST LAND ASSESSED VALUE	Public Forest Land in SD Acres	Column A Total School District FLAV	Column B % FLAV (A/LINE2)	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
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.

Priority 2 – School Enrichment Levies

#2-D

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

STEP 4(B): Calculation of guarantee			
COLUMN C DISTRICT TAV (B*LINE 1)	COLUMN D (1/2 TAV) (C/2)	COLUMN E 80% of 1983 Timber Roll	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		\$0.00

#2-E

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

Example 2-E: Priority #3 Worksheet

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

TAKING DISTRICT	TD's Private FOREST LAND ASSESSED VALUE	Public Forest Land in TD Acres	Column A Total Taxing District FLAV	COLUMN B % FLAV (A/LINE2)	COLUMN C DIST TAV (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

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

A. Tax Base For Bond, Capital Project Funds, and Transportation Vehicle Fund Levies	
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 ... (1+2)	
B. Tax Base For Enrichment Levies	
1. 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	(1+2)

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%

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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

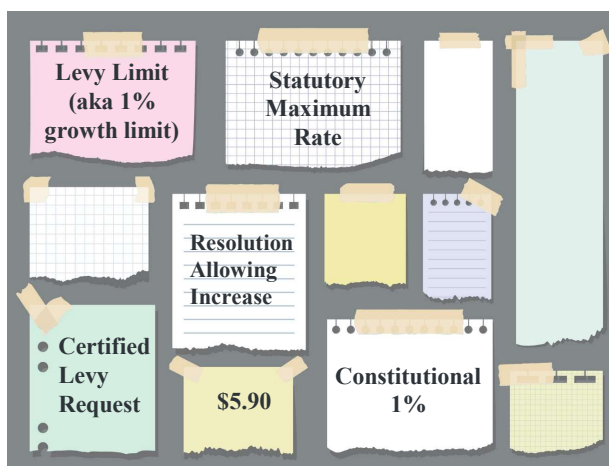
Levy Limitations – Regular Levies

District level limits

- Levy Limit/1% Growth Limit
- Statutory Maximum Limit
- Resolution/Ordinance Limit
- Certified Levy Request

Aggregate level limits

- \$5.90 Limit
- 1% Constitutional Limit



WASHINGTON STATE DEPARTMENT OF REVENUE

2


District's Certified Levy Request

Most taxing districts must certify their levy to the County Legislative Authority.

➤ **Deadline: November 30th**

CLA then certifies taxing districts' levies to the Assessor.

Handout #3-A



Department of
Revenue
Washington State

Form 64 0100


[Reset form](#)

Levy Certification

Submit this document, or something similar, to the county legislative 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), for (District name),
do hereby certify to the (Name of county) County legislative authority
that the (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on (Date of public hearing).

Regular levies		
Levy	General levy	Other levy*
Total certified levy request amount, which includes the amounts below.		
Administrative refund amount		
Non-voted bond debt amount		
Other*		

Excess levies					
Levy	General (n/a for school districts)	Bond	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 types may include EMS, school district transportation, or construction levies.
Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ Date: _____ [Print form](#)

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

REV 64 0100 (8/23/22) Page 1 of 1

Levy Certification

Submit this document, or something similar, to the **county legislative 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.

#3-A

In accordance with RCW 84.52.020, I (Name),
 (Title), for (District name),
do hereby certify to the (Name of county) County legislative authority
that the (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on (Date of public hearing).

Regular levies

Levy	General levy	Other levy* <input type="text"/>
Total certified levy request amount, which includes the amounts below.	<input type="text"/>	<input type="text"/>
Administrative refund amount	<input type="text"/>	<input type="text"/>
Non-voted bond debt amount	<input type="text"/>	<input type="text"/>
Other* <input type="text"/>	<input type="text"/>	<input type="text"/>

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy* <input type="text"/>
Total certified levy request amount, which includes the amounts below.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Administrative refund amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other* <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

*Examples of other levy types may include EMS, school district transportation, or construction levies.

Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature: _____ Date: _____

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

OKANOGAN COUNTY COMMISSIONERS

#3-B

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 2nd day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OKANOGAN, WASHINGTON



Jon Neal, Chairman



Andy Hover, Member



Chris Branch, Member

ATTEST:



Laleña Johns, CMC, Clerk of the Board



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	\$11,532,063.69	\$2,571,754.56	\$0.00

OKANOGAN COUNTY---EXCESS LEVY APPROVED BY VOTERS FOR 2025 COLLECTION

CO DIST	DISTRICT	GEN FUND	GEN FUND REFUND	Joint Counties	Joint Counties	GEN FUND TOTAL	DS FUND	DS REFUND	Joint Counties	Joint Counties	DS TOTAL	CP FUND	CP REFUND	Joint Counties	Joint Counties	CP TOTAL	TV FUND
24 014	NESPELEM	40,000.00				40,000.00					-					-	-
24 019	OMAK	1,872,007.00				1,872,007.00	764,563.00				764,563.00					-	-
24 105	OKANOGAN	825,232.00				825,232.00	610,000.00				610,000.00	700,000.00				700,000.00	-
24 350	METHOW VALLEY	2,500,000.00				2,500,000.00	300,000.00				300,000.00	1,650,000.00				1,650,000.00	-
24 404	TONASKET	1,506,558.00				1,506,558.00					-					-	-
24 410	OROVILLE	1,565,030.00				1,565,030.00					-					-	-
	Joint Counties			Chelan Co. Refund	Douglas Co. Refund				Chelan Co. Refund	Douglas Co. Refund				Chelan Co. Refund	Douglas Co. Refund		-
24 122	PATEROS	602,000.00			1,373.44	603,373.44					-					-	-
24 111	BREWSTER	1,598,039.00				1,599,943.05	1,195,000.00			1,508.13	1,196,508.13					-	-
	Joint Counties			Chelan Co. Refund	Douglas Co. Refund				Chelan Co. Refund	Douglas Co. Refund				Chelan Co. Refund	Douglas Co. Refund		-
04 129	LAKE CHELAN	3,989,500.00				3,989,500.00					-	317,641.00				317,641.00	-
	Joint Counties			Douglas Co. Refund					Douglas Co. Refund					Douglas Co. Refund			-
09 075	BRIDGEPORT	360,684.00				360,684.00	304,000.00				304,000.00					-	-
	Joint Counties			Grant Co. Refund	Lincoln Co. Refund				Grant Co. Refund	Lincoln Co. Refund				Grant Co. Refund	Lincoln Co. Refund		-
13 301	GRAND COULEE DAM	814,302.00				814,302.00					-					-	-

Docusigned by:

Michelle Price

Signature

Date 11/22/2024

Michelle Price, Ed.D.
Superintendent
North Central ESD

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NOV 27 2024

COMMISSIONERS

Statutory Dollar Rate Limit



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

Cities and Towns - Statutory Maximum Rate

Example No.	No Annexation	Annexed to a Fire District	Annexed to a Library District	Participates in a Regional Fire Protection Service Authority (RFA)	Firefighters Pension Fund	Statutory Maximum Base Rate	Deduction to Base Rate
1	X					\$3.3750	None
2	X				X	\$3.6000	None
3	X			X		\$3.3750	Less RFA's Actual
4	X			X	X	\$3.6000	Less RFA's Actual
5		X				\$3.6000	Less Fire's Actual
6		X			X	\$3.8250	Less Fire's Actual
7			X			\$3.6000	Less Library's Actual Rate
8			X		X	\$3.8250	Less Library's Actual Rate
9			X	X		\$3.6000	RFA's Actual Rate
10			X	X	X	\$3.8250	Less Library's & RFA's Actual Rate
11		X	X			\$3.6000	Less Library's & Fire's Actual Rate
12		X	X		X	\$3.8250	Less Library's & Fire's Actual Rate

Handout #3-C

Cities and Towns - Statutory Maximum Rate

Example No.	No Annexation	Annexed to a Fire District	Annexed to a Library District	Participates in a Regional Fire Protection Service Authority (RFA)	Firefighters' Pension Fund	Statutory Maximum Base Rate	Deduction to Base Rate
1	X					\$3.3750	None
2	X			X		\$3.6000	None
3	X				X	\$3.3750	Less RFA's Actual
4	X				X	\$3.6000	Less RFA's Actual
5		X				\$3.6000	Less Fire's Actual
6		X			X	\$3.8250	Less Fire's Actual
7			X			\$3.6000	Less Library's Actual Rate
8			X	X		\$3.8250	Less Library's Actual Rate
9			X			\$3.6000	Less Library's & RFA's Actual Rate
10			X	X		\$3.8250	Less Library's & RFA's Actual Rate
11		X	X			\$3.6000	Less Library's & Fire's Actual Rate
12		X	X	X		\$3.8250	Less Library's & Fire's Actual Rate

Source - Chapter 4 of the Levy Operating Manual



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

- Starts with the “*highest amount that could have been lawfully levied since 1985*” and grows from there (HLL)
 - 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





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 \$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.

**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 \$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.

BY: Dwight Vander Vorste
Dwight Vander Vorste, Commissioner
Grant Fire 10

BY: Gary Christensen
Gary Christensen, Commissioner
Grant Fire 10

BY: Robert D. Weber
Robert D. Weber, Commissioner
Grant Fire 10

BY: Tim Freeman
Tim Freeman, Chairman
Grant Fire 10

BY: Michael J. Moore
Michael J. Moore, Commissioner
Grant Fire 10

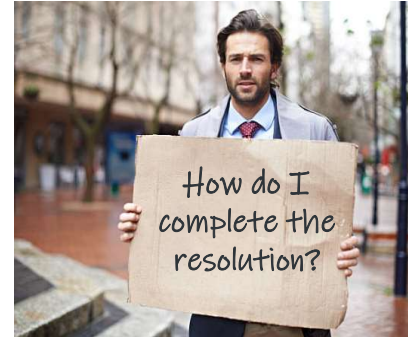
ATTEST: Angie Argo
Angie Argo, District Secretary

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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

Example B	
Highest Lawful Levy from prior year was not the actual prior year's levy	\$250,000
* 101% Limit Factor	\$252,500
Prior Year's Levy	\$218,000
Difference is \$ Increase	\$34,500
Percentage of Increase	15.825688%

Example C	
Highest Lawful Levy from prior year was not the actual prior year's levy	\$250,000
* 101% Limit Factor	\$252,500
Prior Year's Levy	\$218,000
Difference is \$ Increase	\$10,900
Percentage of Increase	5%

WASHINGTON STATE DEPARTMENT OF REVENUE 10



Substantial Need Resolution Example

RCW 84.55.0101

FIRE DISTRICT

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

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 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.



Handout #3-E

WASHINGTON STATE DEPARTMENT OF REVENUE 11



#3-E

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

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 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 18th day of November 2015, the following majority of commissioners being present and voting.

THURSTON COUNTY FIRE DISTRICT NO. 6
BOARD OF FIRE COMMISSIONERS

Chairman

Stanley A. Moon
Commissioner

Robert C. Wells
Commissioner

ATTEST: Wanda
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

Thurston County Fire District No. 6

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

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LEVY LIMITATIONS WORKSHEET

#3-G

TAXING DISTRICT **Fire District - PowerPoint Example** 2025 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	×	101.000%	=	\$236,915.70
		Highest Lawful Levy Since 1985			Limit Factor/Max Increase 101%		

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	=	\$6,075.55
	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)

	\$25,000,000	×	0.934700000000	÷	\$1,000	=	\$23,367.50
	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	=	0
	Annexed Area's A.V.		Rate in Line F				

H. Regular property tax limit including annexation E+G = \$266,826.10

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 firefighters pension fund.

1.500000000000	-		-		+		=	1.500000000000
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 factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$243,458.60

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.

	÷	\$210,000,000	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above		

TAXING DISTRICT

Fire District - PowerPoint Example

2025

Levy For

2026

Taxes

Population:

☒ Less than 10,000 ☐ 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?

☒ Yes ☐ No

Was a second resolution/ordinance adopted authorizing an increase over the IPD?

☐ Yes ☐ No ☐ N/A

If so, what was the percentage increase?

Calculated % Increase

1.000000000000%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year	2025	\$231,750.00	+	2,317.50	=	\$234,067.50
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2025	\$231,750.00	×	1.000000000000%	=	\$234,067.50
		Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1)

= \$6,075.55

C. Amount for increment value increase (Line C page 1)

= \$23,367.50

D. Amount for increase in value of state-assessed property (Line D, page 1)

= \$467.35

E. Amount for increase in annexation (Line G, page 1)

= 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)

= \$263,977.90

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

\$263,977.90	+		=	\$263,977.90
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable.

(RCW 84.52.020 and RCW 84.52.070) = \$260,000.00

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$266,826.10	+	\$0.00	=	\$266,826.10
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$260,000.00	-		=	\$260,000.00
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)

= \$315,000.00

L. Lesser of J & K

\$260,000.00

M. **Levy Corrections** Year of Error:

1. Minus amount over levied (if applicable)

2. Plus amount under levied (if applicable)

N. **Total:** L +/- M

\$260,000.00

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.

\$260,000.00	÷	\$210,000,000	×	\$1,000	=	1.238095238095
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 limitation such as the \$5.90 limit.

\$260,000.00	÷	\$210,000,000	×	\$1,000	=	1.238095238095
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**R. **OR**
Amount shifted **TO** this taxing district Amount shifted **FROM** this taxing district

\$260,000.00	÷	\$210,000,000	×	\$1,000	=	1.238095238095
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate

REV 64 007

Page 2

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

#3-H

TAXING DISTRICT _____ **Example** _____ **2025** Levy for **2026** Taxes

A. Tax Base For Bond, Capital Project Funds, and Transportation Vehicle Fund Levies		
1. Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption)		\$123,456,789
2. Plus Timber Assessed Value (TAV)		\$25,000
3. Tax base for voted bond, capital project & transportation vehicle fund levies(1+2)		\$123,481,789
B. Tax Base For Enrichment Levies		
1. Total district taxable value (including state-assessed property, and excluding boats and the full senior citizen exemption)		\$123,456,789
2. Plus one-half TAV or 80% of the 1983 timber roll, whichever is greater		\$12,500
3. Tax base for enrichment 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. $\frac{\$50,000.00}{\text{Bond Levy Amount - Line C}} \div \frac{\$123,481,789}{\text{Taxable Value - Line A3}} \times \$1,000$	=	\$0.404918007788			
		Bond Levy Rate			
H. $\frac{\$35,000.00}{\text{Capital Project Amount - Line D}} \div \frac{\$123,481,789}{\text{Taxable Value - Line A3}} \times \$1,000$	=	\$0.283442605451			
		Cap. Proj. Levy Rate			
I. $\frac{\$25,000.00}{\text{Transp. Vehicle Amount - Line E}} \div \frac{\$123,481,789}{\text{Taxable Value - Line A3}} \times \$1,000$	=	\$0.202459003894			
		Transp. Veh. Levy Rate			

Enrichment Levy Rate Computation

J. Enrichment levy statutory maximum levy amount							
	<div><div>\$123,469,289</div><div>Enrich. Taxable Value - Line B3</div></div>	x	<div><div>\$2.50</div><div>Statutory Max. rate</div></div>	÷	\$1,000	=	<div><div>\$308,673.22</div><div>Enrichment Max. Rate Limit</div></div>
K. Enrichment levy per pupil limit							
	<div><div>\$500,000.00</div><div>Per Pupil Amount</div></div>	+	<div><div>\$1,000.00</div><div>Refund Levy Amount</div></div>			=	<div><div>\$501,000.00</div><div>Enrichment Per Pupil Maximum</div></div>
Levy rate computation for enrichment levy							
L.	<div><div>\$20,000.00</div><div>Lesser of F, J, and K</div></div>	÷	<div><div>\$123,469,289</div><div>Taxable Value - Line B3</div></div>	x	\$1,000	=	<div><div>\$0.161983600634</div><div>Enrichment levy rate</div></div>

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	<ul style="list-style-type: none"> Levy rate for the first year of the lid lift Any conditions 	<ul style="list-style-type: none"> 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	<ul style="list-style-type: none"> Increase is temporary unless stated otherwise Limited purpose and or period 9-year limitation for bond repayment, except Thurston County Set first year levy rate less than statutory maximum rate limit Counties and cities may authorize an exemption from the lid lift to property owners who qualify for the senior citizen/disabled person exemption (RCW 84.36.381) 	

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



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.

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LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT _____ Levy for _____ 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 _____ \times _____ = _____
 Highest Lawful Levy Since 1985 Limit Factor/Max Increase 101%

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).
 _____ \times _____ \div \$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)
 _____ \times _____ \div \$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).
 _____ - _____ = \$ _____
 Current Year's A.V. Previous Year's A.V. Remainder
 _____ \times _____ \div \$1,000 = _____
 Remainder from Line D Last Year's Levy Rate

E. Regular property tax limit: A+B+C+D = _____

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.
 _____ \div _____ \times \$1,000 = _____
 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.
 _____ \times _____ \div \$1,000 = _____
 Annexed Area's A.V. Rate in Line F

H. Regular property tax limit including annexation E+G = _____

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 firefighters pension fund.

_____ - _____ - _____ + _____
 District base levy rate Fire or RFA Rate Library Rate Firefighter Pension Fund
 _____ \times _____ \div \$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 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) _____

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) _____

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

_____ \div _____ \times \$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.

_____ \times \$1,000 = _____
 Levy Amount A.V. from Line L4 above

TAXING DISTRICT _____

Levy For _____ Taxes

Population: ☐ Less than 10,000 ☐ 10,000 or moreWas a resolution/ordinance adopted authorizing an increase over the previous year's levy? ☐ Yes ☐ NoWas a second resolution/ordinance adopted authorizing an increase over the IPD? ☐ Yes ☐ No ☐ N/A

If so, what was the percentage increase? _____ Calculated % Increase _____

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year _____	_____	+	_____	=	_____
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year _____ 0	_____	x	_____	=	_____
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = _____

C. Amount for increment value increase (Line C page 1) = _____

D. Amount for increase in value of state-assessed property (Line D, page 1) = _____

E. 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 84.55.070).

_____	+	_____	=	_____
Total from Line F		Amount to be Refunded		Amount allowable per

H. 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 84.55.070).

_____	+	_____	=	_____
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

_____	-	_____	=	_____
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) = _____

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 +/- MO. **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.

_____	÷	_____	x	\$1,000	=	_____
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 limitation such as the \$5.90 limit.

_____	÷	_____	x	\$1,000	=	_____
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**R. **OR**Amount shifted **TO** this taxing districtAmount shifted **FROM** this taxing district

_____	÷	_____	x	\$1,000	=	_____
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate



Fire Districts with Non-Voted General Obligation Bond Debt

Chapter 4

Presented by Marc Leverington
County Review Auditor
September 2025



Bond Debt

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

Yes or No



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

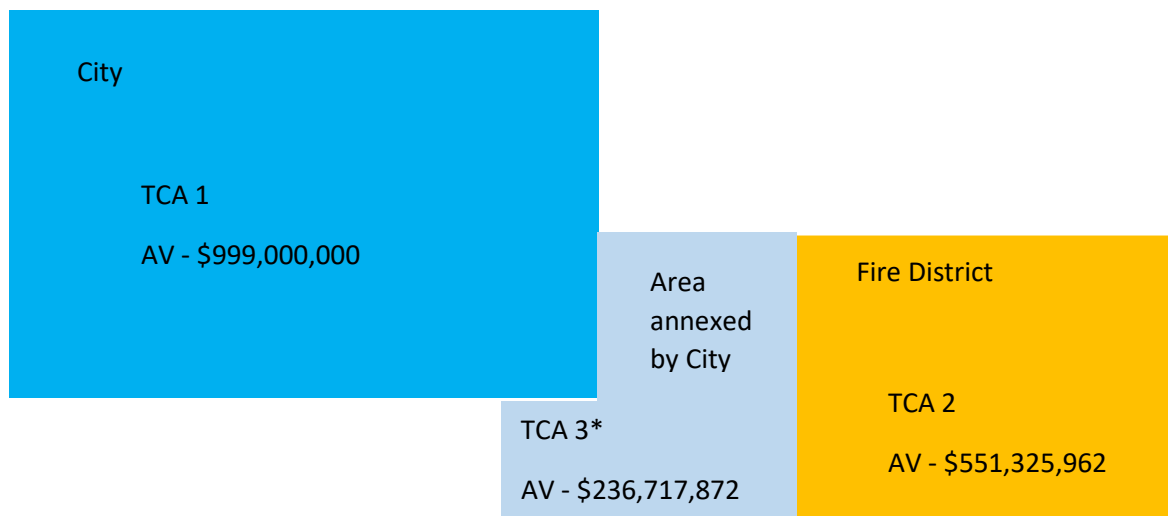
WASHINGTON STATE DEPARTMENT OF REVENUE 4

#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)

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LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT
Fire District No. 8
2025

Levy for

2026

Taxes

#4-B
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	\$838,470.00	×	101.000%	= \$846,854.70
		<small>Highest Lawful Levy Since 1985</small>		<small>Limit Factor/Max Increase 101%</small>	
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).					
	\$5,036,058	×	1.386891697345	÷	\$1,000 = \$6,984.47
	<small>A.V.</small>		<small>Last Year's Levy Rate</small>		
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)					
	\$1,000,000	×	1.386891697345	÷	\$1,000 = \$1,386.89
	<small>A.V.</small>		<small>Last Year's Levy Rate</small>		
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).					
	\$10,267,311	-	\$6,430,173	=	\$ 3,837,138.00
	<small>Current Year's A.V.</small>		<small>Previous Year's A.V.</small>		<small>Remainder</small>
	\$3,837,138	×	1.386891697345	÷	\$1,000 = \$5,321.69
	<small>Remainder from Line C</small>		<small>Last Year's Levy Rate</small>		
E. Regular property tax limit:				A+B+C	= \$860,547.75

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.					
	\$860,547.75	÷	\$551,325,962	×	\$1,000 = 1.560869266664
	<small>Total in Line D</small>		<small>Assessed Value Less Annexed AV</small>		
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.					
	×	1.560869266664	÷	\$1,000	= 0
	<small>Annexed Area's A.V.</small>		<small>Rate in Line E</small>		
H. Regular property tax limit including annexation				D+F	= \$860,547.75

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 firefighters pension fund.

District base levy rate	-	Fire or RFA Rate	-	Library Rate	+ Firefighter Pension Fund	0.000000000000
\$788,043,834		0.032993088554		Bond		\$26,000.00
\$551,325,962	×	1.467006911446	÷	\$1,000	=	\$808,799.00
<small>A.V. of District</small>		<small>Statutory Rate Limit</small>				\$834,799.00
						Total Statutory Amount

J. Highest lawful Levy For This Tax Year (Lesser of H and I)	=	\$834,799.00
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 factor increase)	=	\$838,470.00

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)	\$551,325,962
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)	\$551,325,962

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line K4 above.

Levy Amount	÷	\$551,325,962	×	\$1,000	= 0.000000000000
		<small>A.V. from Line K4 above</small>			

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line K4 above.

Levy Amount	÷	\$551,325,962	×	\$1,000	= 0.000000000000
		<small>A.V. from Line K4 above</small>			

TAXING DISTRICT

Fire District No. 8

2025

Levy For

2026

Taxes

Population:

☒ Less than 10,000 ☐ 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?

☒ Yes ☐ No

Was a second resolution/ordinance adopted authorizing an increase over the IPD?

☐ Yes ☒ No ☐ N/A

If so, what was the percentage increase?

Calculated % Increase

1.000000000000%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year	2025	\$841,935.00	+	8,419.35	=	\$850,354.35
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2025	\$841,935.00	×	1.000000000000%	=	\$850,354.35
		Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1)

= \$6,984.47

C. Amount for increment value increase (Line C page 1)

= \$1,386.89

D. Amount for increase in value of state-assessed property (Line D, page 1)

= \$5,321.69

E. Amount for increase in annexation (Line G, page 1)

= 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)

= \$864,047.40

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

\$864,047.40	+		=	\$864,047.40
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable.

(RCW 84.52.020 and RCW 84.52.070) = \$827,130.00

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$860,547.75	+	\$0.00	=	\$860,547.75
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$827,130.00	-		=	\$827,130.00
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)

= \$834,799.00

L. Lesser of J & K

\$827,130.00

M. **Levy Corrections** Year of Error:

1. Minus amount over levied (if applicable)	
2. Plus amount under levied (if applicable)	

N. **Total:** L +/- M

\$827,130.00

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.

\$26,000.00	Bond	\$788,043,834				0.032993088554
\$801,130.00		\$551,325,962	÷	×	\$1,000	1.453096816072
Lesser of K and L		Amount on line L1 on page 1				1.486089904626
						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 limitation such as the \$5.90 limit.

	÷		×	\$1,000	=	#DIV/0!
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**R. **OR**Amount shifted **TO** this taxing districtAmount shifted **FROM** this taxing district

\$0.00	÷	\$551,325,962	×	\$1,000	=	0.000000000000
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate



Increased Levy Capacity for Annexations and Refunds

Chapter 5

Presented by Diann Locke
September 2025

Annexations and the levy calculations



RCW 84.09.030



RCW 84.55.030

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 3

Refund Levy

Two types of refund levies:

- Administrative – RCW 84.69.020
- Adjudicated – chapter 84.68 RCW



WASHINGTON STATE DEPARTMENT OF REVENUE 4

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

WASHINGTON STATE DEPARTMENT OF REVENUE 5

Refund Example

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

	<u>Cancellations</u>	<u>Supplements</u>
• Board orders	\$ 300	\$ 600
• Manifest errors	\$ 700	\$ 500
• Abatements	\$1,000	\$ 0
• Subtotal	\$2,000	\$ 1,100



WASHINGTON STATE DEPARTMENT OF REVENUE 6

Refund Example

Canceled taxes are offset by supplements:

- Cancellations \$2,000
- Supplements \$1,100
 - 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 7

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)



WASHINGTON STATE DEPARTMENT OF REVENUE 8

**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 (Regular Levy)	\$230,000,000
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.

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LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT _____ **Levy for** _____ **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 _____	_____	×	_____	= _____
	Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%	
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).				
_____	×	_____	÷	_____
A.V.		Last Year's Levy Rate	\$1,000	
C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)				
_____	×	_____	÷	_____
A.V.		Last Year's Levy Rate	\$1,000	
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).				
_____	-	_____	=	\$ _____
Current Year's A.V.		Previous Year's A.V.		Remainder
_____	×	_____	÷	_____
Remainder from Line D		Last Year's Levy Rate	\$1,000	
E. Regular property tax limit: A+B+C+D = _____				

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.				
_____	÷	_____	×	_____
Total in Line E		Assessed Value Less Annexed AV	\$1,000	
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line F.				
_____	×	_____	÷	_____
Annexed Area's A.V.		Rate in Line F	\$1,000	
H. Regular property tax limit including annexation E+G = _____				

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 firefighters pension fund.				
_____	-	_____	-	_____
District base levy rate		Fire or RFA Rate		Library Rate
_____	×	_____	÷	_____
A.V. of District		Statutory Rate Limit	\$1,000	
+ _____				
				Firefighter Pension Fund
				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 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)	_____
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) _____

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.				
_____	÷	_____	×	_____
Levy Amount		A.V. from Line L4 above	\$1,000	
Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.				
_____	×	_____	÷	_____
Levy Amount		A.V. from Line L4 above	\$1,000	

TAXING DISTRICT _____

Levy For _____ Taxes

Population: ☐ Less than 10,000 ☐ 10,000 or moreWas a resolution/ordinance adopted authorizing an increase over the previous year's levy? ☐ Yes ☐ NoWas a second resolution/ordinance adopted authorizing an increase over the IPD? ☐ Yes ☐ No ☐ N/A

If so, what was the percentage increase? _____ Calculated % Increase _____

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year _____	_____	+	_____	=	_____
	Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year _____ 0	_____	x	_____	=	_____
	Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1) = _____

C. Amount for increment value increase (Line C page 1) = _____

D. Amount for increase in value of state-assessed property (Line D, page 1) = _____

E. 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 84.55.070).

_____	+	_____	=	_____
Total from Line F		Amount to be Refunded		Amount allowable per

H. 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 84.55.070).

_____	+	_____	=	_____
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

_____	-	_____	=	_____
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) = _____

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 _____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.

_____	÷	_____	x	\$1,000	=	_____
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 limitation such as the \$5.90 limit.

_____	÷	_____	x	\$1,000	=	_____
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. **Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)**R. **OR**Amount shifted **TO** this taxing districtAmount shifted **FROM** this taxing district

_____	÷	_____	x	\$1,000	=	_____
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate



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



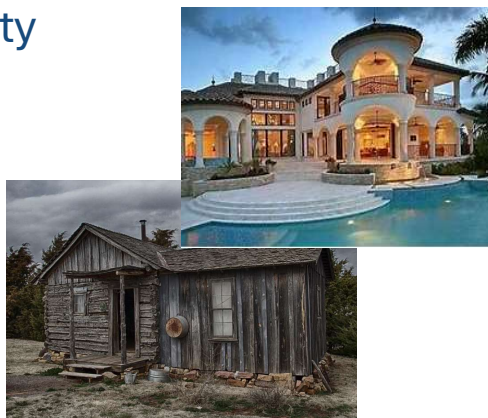
Basic Levy Training

Highly Valued Disputed Property

RCW 84.52.018

- Contested value exceeds $\frac{1}{4}$ 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.



WASHINGTON STATE DEPARTMENT OF REVENUE

2

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.

How to Calculate ¼ of 1%

Total County Taxable Value

* .0025

= Minimum Amount in Dispute Per Taxpayer

King County

\$827,630,000,000 * .0025
= \$2,069,075,000

Grant County

\$19,708,000,000 * .0025
= \$49,270,000

Wahkiakum County

\$880,000,000 * .0025
= \$2,200,000

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.
 - 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.



WASHINGTON STATE DEPARTMENT OF REVENUE 4



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.

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LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT
County General
2025

Levy for

2026

Taxes

#6-B
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	\$4,950,000.00	×	101.000%	=	\$4,999,500.00	
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%			
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).							
	\$50,000,000	×	1.750000000000	÷	\$1,000	=	\$87,500.00
	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)							
	×	1.750000000000	÷	\$1,000	=	\$0.00	
	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).							
	\$88,500,000	-	\$60,000,000	=	\$	28,500,000.00	
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	\$28,500,000	×	1.750000000000	÷	\$1,000	=	\$49,875.00
	Remainder from Line D		Last Year's Levy Rate				
E. Regular property tax limit:				A+B+C+D	=	\$5,136,875.00	

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.						
\$5,136,875.00	÷	\$2,972,000,000	×	\$1,000	=	1.728423620458
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.						
×	1.728423620458	÷	\$1,000	=	0	
Annexed Area's A.V.		Rate in Line F				
H. Regular property tax limit including annexation				E+G	=	\$5,136,875.00

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 firefighters pension fund.

1.800000000000	-	-	+	1.800000000000	=	1.800000000000
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund
\$2,972,000,000	×	1.800000000000	÷	\$1,000	=	\$5,349,600.00
A.V. of District		Statutory Rate Limit				Statutory Amount

J. Highest lawful Levy For This Tax Year (Lesser of H and I)	=	\$5,136,875.00
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 factor increase)	=	\$5,136,875.00

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)	=	\$2,972,000,000
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)	\$2,972,000,000

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

÷	\$2,972,000,000	×	\$1,000	=	0.000000000000
Levy Amount	A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

×	\$2,972,000,000	×	\$1,000	=	0.000000000000
Levy Amount	A.V. from Line L4 above				

TAXING DISTRICT

County General

2025

Levy For

2026

Taxes

Population:

☐ Less than 10,000 ☒ 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?

☒ Yes ☐ No

Was a second resolution/ordinance adopted authorizing an increase over the IPD?

☐ Yes ☒ No ☐ N/A

If so, what was the percentage increase?

Calculated % Increase

1.010101010101%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year	2025	\$4,950,000.00	+	50,000.00	=	\$5,000,000.00
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2025	\$4,950,000.00	×	1.000000000000%	=	\$4,999,500.00
		Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1)

= \$87,500.00

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)

= \$49,875.00

E. Amount for increase in annexation (Line G, page 1)

= 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)

= \$5,136,875.00

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

\$5,136,875.00	+		=	\$5,136,875.00
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable.
(RCW 84.52.020 and RCW 84.52.070)

= \$5,400,000.00

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$5,136,875.00	+	\$0.00	=	\$5,136,875.00
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$5,136,875.00	-		=	\$5,136,875.00
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)

= \$5,349,600.00

L. Lesser of J & K

\$5,136,875.00

M. Levy Corrections

Year of Error:

1. Minus amount over levied (if applicable)
2. Plus amount under levied (if applicable)

N. Total: L +/- M

\$5,136,875.00

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.

\$5,136,875.00	÷	\$2,972,000,000	×	\$1,000	=	1.728423620458
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 limitation such as the \$5.90 limit.

\$5,136,875.00	÷	\$2,972,000,000	×	\$1,000	=	1.728423620458
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)

R. OR
Amount shifted TO this taxing district Amount shifted FROM this taxing district

\$5,136,875.00	÷	\$2,972,000,000	×	\$1,000	=	1.728423620458
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate

REV 64 007

Page 2

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

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LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT

County General

2026

Levy for

2027

Taxes

#6-D

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	2026	\$5,136,875.00	×	101.000%	=	\$5,188,243.75
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		

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).

\$45,000,000	×	1.728400000000	÷	\$1,000	=	\$77,778.00
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)

	×	1.728400000000	÷	\$1,000	=	\$0.00
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).

\$95,000,000	-	\$88,500,000	=	\$ 6,500,000.00		
Current Year's A.V.		Previous Year's A.V.		Remainder		
\$6,500,000	×	1.728400000000	÷	\$1,000	=	\$11,234.60
Remainder from Line D		Last Year's Levy Rate				

E. Regular property tax limit: A+B+C+D = \$5,277,256.35

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.

\$5,277,256.35	÷	\$3,150,000,000	×	\$1,000	=	1.675319476190
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.

	×	1.675319476190	÷	\$1,000	=	0
Annexed Area's A.V.		Rate in Line F				

H. Regular property tax limit including annexation E+G = \$5,277,256.35

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 firefighters pension fund.

1.800000000000	-		-		+		=	1.800000000000
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
\$3,150,000,000	×	1.800000000000	÷	\$1,000	=	\$5,670,000.00		Statutory Amount
A.V. of District		Statutory Rate Limit						

J. Highest lawful Levy For This Tax Year (Lesser of H and I) = \$5,277,256.35

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 factor increase) = \$5,277,256.35

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)	\$3,150,000,000
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)	\$3,150,000,000

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

	÷	\$3,150,000,000	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

	÷	\$3,150,000,000	×	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

TAXING DISTRICT

County General

2026

Levy For

2027

Taxes

Population:	Less than 10,000	10,000 or more	
Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?	Yes	No	
Was a second resolution/ordinance adopted authorizing an increase over the IPD?	Yes	No	N/A
If so, what was the percentage increase?	Calculated % Increase 1.007421827473%		

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).						
Year	2026	\$5,136,875.00	+	51,750.00	=	\$5,188,625.00
		Previous Year's Actual Levy		Plus Resolution Increase Amount		
Year	2026	\$5,136,875.00	×	1.000000000000%	=	\$5,188,243.75
		Previous Year's Actual Levy		Resolution Percentage of Increase		
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)					=	0
F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)					=	\$5,277,256.35

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).					
	\$5,277,256.35	+		=	\$5,277,256.35
	Total from Line F		Amount to be Refunded		Amount allowable per

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
---	--	--	--	--	---	----------------

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).					
	\$5,277,256.35	+	\$0.00	=	\$5,277,256.35
	Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).					
	\$5,277,256.35	—	\$36,296.00	=	\$5,240,960.35
	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)					=	\$5,670,000.00
--	--	--	--	--	---	----------------

L. Lesser of J & K					=	\$5,240,960.35
M. Levy Corrections Year of Error:						
1. Minus amount over levied (if applicable)						
2. Plus amount under levied (if applicable)						
N. Total: L +/- M					=	\$5,240,960.35

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	÷	\$3,150,000,000	×	\$1,000	=	1.663796936508
	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 limitation such as the \$5.90 limit.							
	\$5,240,960.35	÷	\$3,150,000,000	×	\$1,000	=	1.663796936508
	Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)							
R. OR							
Amount shifted TO this taxing district		Amount shifted FROM this taxing district					
S.	\$5,240,960.35	÷	\$3,150,000,000	×	\$1,000	=	1.663796936508
	Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate



Question

If you believe you have highly valued disputed property, you will:

- A. Call DOR and talk about your next steps, OR
- B. Proceed with levy calculations on your own.