

SNOHOMISH COUNTY ASSESSOR'S OFFICE



LEVY PRESENTATION

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Levy Comptroller

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LEVIES



This presentation gives a general overview of the levy process.

LEVY DEFINITION

- Noun: The total dollar amount requested by a taxing district to be collected through property tax.
- Verb: To impose taxes, assessments or charges for support of governmental activities.

Power to Tax

- Washington State Constitution Article 7
- Revised Code of Washington (RCW) chapters 84.52 and 84.55



The Washington State Constitution Article 7 entitled “Revenue and Taxation” allows the power to tax which is implemented by Washington State Legislation through various statutes. The majority of these laws regarding property tax levies are described in RCW 84.52 and 84.55.

Assessor Responsibilities

- Determine the value of all taxable property
- Set Levy Amount
- Set Levy Rate
- Ensure Levies do not exceed limits

It is the Assessor's responsibility to determine the value of all taxable property within Snohomish County. They set the levy amounts based on documents received from the districts and the limitations set within the law. Using those levy amounts and the taxable value for each levy they then calculate the levy rates. And then, they must check the \$5.90 aggregate limit and the one percent constitutional limit.

Simple Levy Process

- Two players:
 - ▣ Taxing Districts
 - ▣ Taxpayers

Understanding the basics of the levy process is quite simple. There are two players: taxing districts and taxpayers.

Simple Levy Process

- Taxing Districts: \$ allowed to levy (budgets)



Taxing districts we need to know how much money they are allowed to levy.

Simple Levy Process

- Taxpayers: the value of their property



Taxpayers we need to know the taxable value (assessed value).

Simple Levy Process

$\frac{\text{Levy}}{\text{Taxable Value}}$	$\times \$1,000 =$	Levy Rate
$\frac{\$50,000}{\$100,000,000}$	$\times \$1,000 =$	\$.50

Calculate the Levy Rate: The taxing district's "levy" (budget) divided by the assessed value of all taxable parcels in the district equals the tax rate ("Levy Rate") for the district.

Levy rates are expressed in terms of dollar per \$1,000 of assessed value.

Simple Levy Process

- In Snohomish County we have 141 levy rates for Tax Year 2016.
 - ▣ Lowest levy rate \$0.01202
 - ▣ Highest levy rate \$4.14755964

Every year in January the Assessor's Office calculates levy rates.

Simple Levy Process

Calculate the Property Tax Bill:

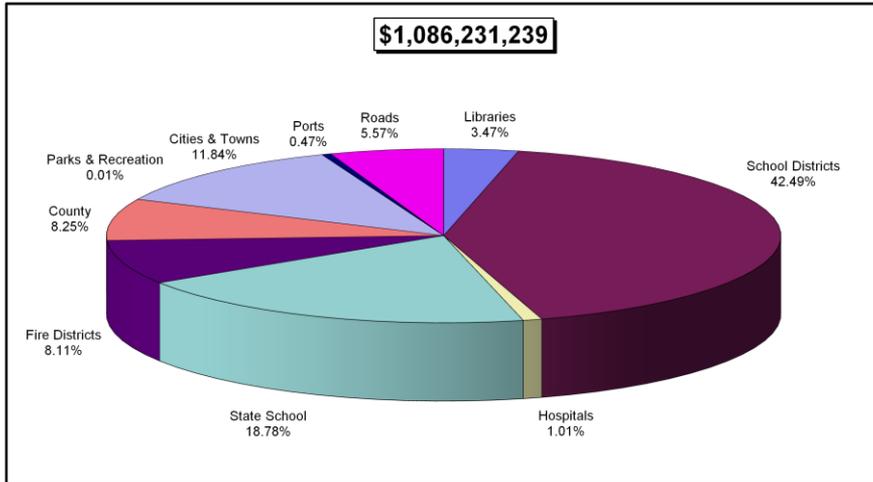
$$\begin{array}{r} \text{Individual Assessed Value}/\$1,000 \\ \times \text{Levy Rate} \\ \hline = \text{Property Tax Bill} \end{array}$$

$$\begin{array}{r} \$300,000/\$1,000 \\ \times \$0.50 \\ \hline = \$150 \text{ Tax Bill} \end{array}$$

To calculate the property tax bill you take the assessed value divided by \$1,000 times the levy rate.

Where do Property Taxes Go?

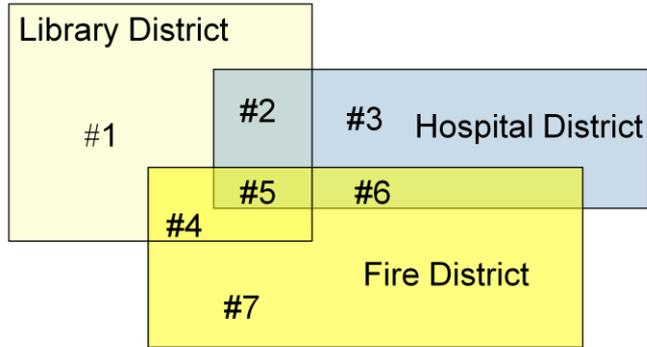
Snohomish County Distribution of 2016 Taxes



Tax Code Area

- How does the Assessor's Office keep track of which properties belong to which taxing districts levies?

Tax Code Area



Three taxing districts create 7 tax code areas.

The Assessor's Office keeps track of parcels by tax code area numbers. Tax code area is a geographical area in which local entities such as county, city, library, hospital, school or fire district may assess taxes to sustain its operations. These combined taxing districts make up a Tax Code Area (TCA) which are used later to calculate a consolidated levy rate.

For example, taxpayers whose property are located within TCA #5 would have a consolidated levy rate and pay for the library, hospital and fire district services, if levied.

Tax Code Area

- Snohomish County consolidated levy rate distribution by TCA for Tax Year 2016:

	No. of TCAs	No. of rates	Lowest rate	Highest rate
Snohomish County	311	207	8.0196	14.7949
Unincorporated County	230	155	8.0196	14.7949
Cities	81	52	8.8533	14.4277

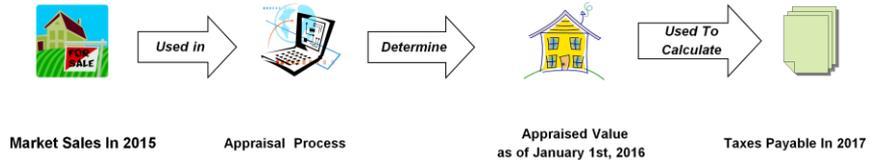
Assessed Value

Washington State law requires Assessors to appraise property at 100 percent of its “true and fair market value” in money according to the “highest and best use” of the property. Fair market value or true value is the amount that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

Assessed Value



The Washington State Property Tax Assessment Process



Note: New construction is placed on the assessment roll at the valuation assessed July 31st.

Assessed Value

Assessed values are used to distribute the tax burden rather than set the amount of taxes collected. Taxing district budgets set the amount that can be collected and then individual taxpayers are responsible for their fair share of that tax based on their relative percentage of the total assessed value in the taxing district.

Assessed Value

- An increase in assessed value does not automatically mean an increase in the tax amount collected.
- A decrease in assessed value does not automatically mean a decrease in the tax amount collected.

As we previously discussed, the “levy rate” is calculated by dividing the district’s levy (budget) by all their taxable property value “assessed value” within the district. So, depending on whether the district’s budget and assessed value increases or decreases will determine the levy rate as well as how much the taxpayer pays.

Note: The levy for a regular taxing district may be limited if the assessed value decreases. This will be covered later on in the presentation.

Assessed Value

What if?	District's Budget	Assessed Value	Levy Rate	Taxpayer's AV	Taxes Owed
A)	\$100,000	\$1,000,000,000	\$0.1000	\$200,000	\$20.00
B) AV + 10%	\$100,000	\$1,100,000,000	\$0.0909	\$220,000	\$20.00
C) AV - 10%	\$100,000	\$900,000,000	\$0.1111	\$180,000	\$20.00
D) Budget+1%	\$101,000	\$1,000,000,000	\$0.1010	\$200,000	\$20.20 or 1% increase

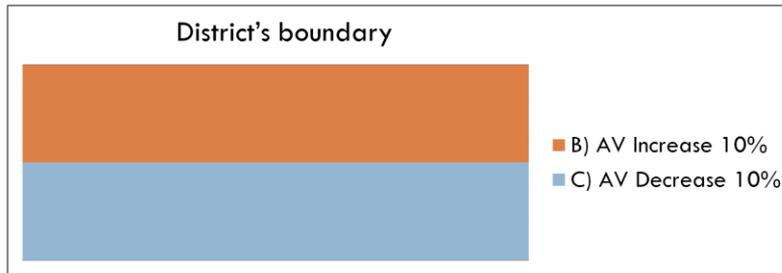
A) District's budget \$100,000/**\$1,000,000,000** AV x1,000= \$0.10
 Taxpayer's assessed value = \$200,000
 Taxes owed = \$20

B) If the district's budget is the same and AV increases 10% (comparing to scenario A):
 District's budget \$100,000/**\$1,100,000,000** AV x1,000= \$0.0909
 Taxpayer's assessed value increased 10% = \$220,000
 Taxes owed = \$20

C) If the district's budget is the same and AV decreases 10% (comparing to scenario A):
 District's budget \$100,000/**\$900,000,000** AV x1,000= \$0.1111
 Taxpayer's assessed value decreased 10% = \$180,000
 Taxes owed = \$20

D) If the district's budget increase 1% and AV is the same (comparing to scenario A):
 District's budget **\$101,000**/\$1,000,000,000 AV x1,000= \$0.1010
 Taxpayer's assessed value = \$200,000
 Taxes owed = \$20.20 or 1% increase

Assessed Value



What if?	District's Budget	Assessed Value	Levy Rate	Taxpayer's AV	Taxes Owed
A)	\$100,000	\$1,000,000,000	\$0.1000	\$200,000	\$20.00
B) Taxpayers AV+10%	\$100,000	\$1,000,000,000	\$0.1000	\$220,000	\$22.00
C) Taxpayers AV-10%	\$100,000	\$1,000,000,000	\$0.1000	\$180,000	\$18.00

The previous slide showed examples with the taxpayer's AV increasing/decreasing the same percentage as the taxing district. In this scenario, the rectangle represents the district's boundary. "B" taxpayers assessed values increased 10% while "C" taxpayers assessed value decreased 10%. Even though the district will levy the same amount \$100,000 and the district's AV stayed the same, there will be a tax shift for those taxpayers as a result of their relative percentage of value changing within the taxing district.

Assessed Value

What if?	District's Budget	Assessed Value	Levy Rate	Taxpayer's AV*	Taxes Owed
A)	\$100,000	\$1,000,000,000	\$0.1000	\$200,000	\$20.00
B) AV - 10%	\$100,000	\$900,000,000	\$0.1111	\$200,000	\$22.22
C) Budget+1% AV - 10%	\$101,000	\$900,000,000	\$0.1122	\$200,000	\$22.44

*Note: no change in taxpayer's AV

A) District's budget \$100,000/**\$1,000,000,000** AV x1,000= \$0.10
 Taxpayer's assessed value = \$200,000
 Taxes owed = \$20

B) If the district's budget is the same and their AV decreases 10% while the taxpayer's AV stays the same (comparing to scenario A):
 District's budget \$100,000/**\$900,000,000** AV x1,000= \$0.1111
 Taxpayer's assessed value stays the same = \$200,000
 Taxes owed = \$22.22

C) If the district's budget increase 1% and their AV decreases 10% while the taxpayer's AV stays the same (comparing to scenario A):
 District's budget **\$101,000**/\$,900,000,000 AV x1,000= \$0.1122
 Taxpayer's assessed value stays the same = \$200,000
 Taxes owed = \$22.44

Assessed Value

□ **What can reduce the taxing district's assessed value?**

Some of the items that may reduce the assessed value are the following:

- Real Estate market;
- Taxpayer appeals;
- Destroyed property;
- Annexation;
- Various exemption programs:
 - Senior Citizen/Disabled Person Property Tax Exemption Program;
 - Special Valuation for Historical Property;
 - 30% Home Improvement Exemption;
 - New & Rehabilitated Multiple-Unit Dwellings in Urban Centers Exemption;
 - Non-Profit Exemptions (granted by the Department of Revenue);
 - Homes for the Aging Exemptions (granted by the Department of Revenue);
 - Head of family (Personal Property exemption the first \$15,000 of assessed value);
- Open Space Classification, Current Use Classifications or Designated Forestlands.

Assessed Value

- **Timeline:**
 - June/July: Preliminary AV based on annual revaluation
 - September: Preliminary AV includes new construction
 - November: Certify AV to districts includes state assessed utility values
 - January: Freeze values & calculate levies/rates

General timeline that the Assessor's Office provides assessed values to tax districts and calculates levies/rates.

Types of Taxing Districts

- Regular
- Excess
- Joint
- Benefit Assessment
- Local Improvement

Most districts collect regular & excess levies. Joint taxing district is a district that lies in more than one county such as a school district or fire district. Benefit Assessment and Local Improvement districts are handled by the Treasurer's Office in Snohomish County so they will not be covered in this presentation.

Regular Taxing District

A regular taxing district is one that is authorized by the **state legislature**, not local government.

- Senior Districts
- Junior Districts
 - Senior/Juniors

The districts included in the senior, junior and senior/junior categories are listed on the next three frames.

Regular Taxing Districts

- Senior Taxing Districts
 - State
 - County (General and Roads)
 - Cities & Towns
 - Regional Transit Authority

The state is further defined as being “for support of common schools”.

Regular Taxing Districts

- Junior Taxing Districts
 - Fire
 - Hospital
 - Library
 - EMS
 - Park & Recreation
 - Cemetery

The term 'junior taxing districts' includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts.

Regular Taxing Districts

- Senior/Junior Taxing Districts
 - Fire
 - Hospital
 - Library
 - Metropolitan Park

Types of Levies

- Regular
- Excess
- Refund

Regular Levies: the levy rate and levy amount a taxing district is authorized by law to collect, usually without a vote of the public, and subject to various limitations by law.

In Snohomish County, the only ‘voted regular levies’ we have are Emergency Medical Service (EMS) levies.

Excess Levies: levy of additional taxes by any taxing district over and above the regular/statutory rate. An excess requires approval by the voters.

All local school districts levies are ‘excess’ levies, which are mostly maintenance and operation levies and bond levies. Some school districts also have transportation or capital projects levies. Also, some other districts such as fire districts have bond levies for building and remodeling buildings, etc.

Refund levies: are used to recover administrative or adjudicated refunds.

Regular Levy Limitations

- Regular Levies are subject to various limitations:
 - Levy made by District
 - Statutory Dollar Rate Limit
 - Levy Limit (101%)
 - \$5.90 Aggregate Limit
 - 1% Constitutional Limit

Levy made by Districts

- October - Districts Public Hearings commence
- November 30th – Taxing districts shall certify to the county legislative authority, budgets or estimates of the amounts to be raised through property taxation, except cities over 300,000 who may bypass the Commissioners. (RCW 84.52.020)

A taxing district with regular levies must hold a public hearing pursuant to RCW 84.55.120. The taxing district must certify their budgets or estimates of the amounts to be raised with the clerk of the county legislative authority on or before November 30th pursuant to RCW 84.52.020. If a district's budget has not been certified by this date, the district may lose its ability to increase its budget from the previous year (RCW 84.52.070). Along with a submittal of a "Certificate," taxing district's with regular levies must submit a "Resolution(s)/Ordinance(s)" if they want to increase the levy amount further which will be discussed in more detail in the Levy Limit (101%) slide.

Note: if a due date falls on a Saturday, Sunday or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

Levy made by Districts



Levy Certification

Submit this document 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 and forward a copy to the assessor.

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

Regular Levy: _____
(State the total dollar amount to be levied)

Excess Levy: _____
(State the total dollar amount to be levied)

Refund Levy: _____
(State the total dollar amount to be levied)

Signature: _____ Date: _____

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REV 44 0109w (6/22/12)

Statutory Dollar Rate Limit

□ State	\$3.60 equalized
□ County General	\$1.80
□ County Road	\$2.25
□ Cities	\$3.375
□ RTA	\$0.25
□ Fire	\$1.00 - \$1.50
□ EMS	\$0.50
□ Library	\$0.50
□ Hospital	\$0.75

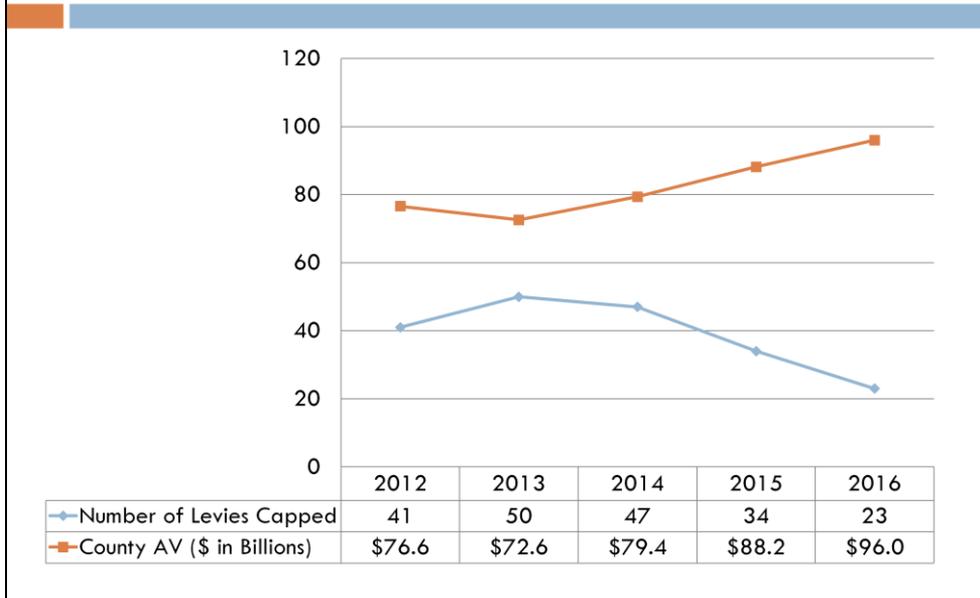
Statutory dollar rate limits are limitations upon regular property tax levies and for most types of taxing districts are specified in RCW 84.52.043 as well as other statutes. Cities may levy up to \$3.60 if they have annexed to a library or fire district less the actual levy rate for the library and/or fire district and also may levy an additional \$0.225 if they have an earmarked firemen's pension fund. Fire districts may levy up to \$1.50 if they have at least one full-time employee.

Statutory Amount

- Using the statutory dollar rate limit to calculate the statutory amount:

District's assessed value/1,000 x statutory rate limit = Statutory Amount

Statutory Amount



Districts levies capped at Statutory Limit:

2012: 41 levies; County AV \$76,647,037,592

2013: 50 levies; County AV \$72,621,622,520

2014: 47 levies; County AV \$79,448,742,407

2015: 34 levies; County AV \$88,260,207,637

2016: 23 levies; County AV \$96,080,092,915

Note: The levies capped total does not include any voter-approved increases (lid lifts) or EMS levy renewals for the given year that would have raised/capped their levy at the statutory limit.

Levy Limit (101%)

- Each year's levy is based on the "highest amount that could have lawfully been levied since 1985"
- Taxing District may increase their levy limit each year by a specific percentage
- The district will also receive additional amounts for "add-ons" such as new construction, increase in state assessed property and annexations
- 1% Limitation to annual growth of the levy – Not Assessed Value Growth

The levy limit was introduced in the 1970s, restricting the growth of regular levies. As a result of the passage of Initiative 747 in 2001, allowable annual increases in levy amounts were reduced from 6 percent to 1 percent. Initiative 747 was found unconstitutional by King County Superior Court in June 2006. During the 2007 special legislative session, HB 2416 reinstated the 1 percent levy limit for taxing districts. The limitation is detailed in chapter 84.55 RCW.

Levy Limit (101%) & Actual Levy

- District is authorized previous year's levy amount plus any additional amounts for "add-ons" such as new construction, increase in state assessed property and annexations
- Resolution/Ordinance:
 - ▣ With passage of a resolution/ordinance, district may increase levy amount further
 - ▣ Must be passed by the majority of the Governing Board of the District
 - ▣ Must state \$ increase and % increase above previous year (exclusive of "add-ons")
 - ▣ Establishes the levy limit depending on the population of the District

If a district needs more tax dollars than the previous year for a regular levy they must pass a resolution/ordinance RCW 84.55.120.

Note: The highest lawful levy is the most a district can levy for a particular year and the actual levy is what a district does levy for that year. In order for one or both of these amounts to increase each year, the district must adopt a resolution or ordinance.

"Add-ons" are considered as new construction, improvements to property, newly constructed wind turbines, increases in state assessed property and annexations.

Levy Limit (101%)

- Limited growth in taxing district levies to 101% or the rate of inflation annually (based on size of district)
 - Population below 10,000:
 - With the passage of a resolution, the limit is set at 101%
 - Population at or above 10,000:
 - With the passage of a resolution, the limit is set at the highest lawful levy since 1985 and the lesser of 100% plus inflation as measured by the IPD (Implicit Price Deflator) or 101%

Population determines what documents are necessary for a district to increase their limit factor to 101%. The limit factor for districts with a population less than 10,000 is 101%; If a population is at or above 10,000 they will be limited to the lesser of 100% plus inflation or 101%. Districts that find a substantial need in accordance with RCW 84.55.0101, the lesser of the substantial need factor or 101%; or the lesser of IPD or 101%.

Levy Limit (101%)

- If the IPD is less than 1%:

Population at or above 10,000:

- A district may increase its levy (budget or bank capacity) by more than the rate of inflation by passing a 2nd resolution showing a substantial need to increase above the IPD to a maximum of 101%
- 2nd Resolution must state the reason why the district requires a limit factor greater than 100% plus inflation and what limit factor, not exceeding 101%, they want
- Requires a supermajority vote by the Governing Board

The limit factor authorization for taxing districts to use 101% or less pursuant to RCW 84.55.0101

The Department of Revenue provides the IPD rate based on the percent change in the implicit price deflator for personal consumption as published in the Bureau of Economic Analysis pursuant to RCW 84.55.005.

IPD for 2010 is -0.848%; Limit factor is 99.152%

IPD for 2011 is 1.539%; Limit factor is 101%

IPD for 2012 is 2.755%; Limit factor is 101%

IPD for 2013 is 1.295%; Limit factor is 101%

IPD for 2014 is 1.314%; Limit factor is 101%

IPD for 2015 is 1.591%; Limit factor is 101%

IPD for 2016 is 0.251%; Limit factor is 100.251%

IPD for 2017 is 0.953%; Limit factor is 100.953%

Levy Limit (101%) & Actual Levy

Department of Revenue
Washington State

Ordinance / Resolution No. _____
RCW 84.55.120

WHEREAS, the _____ of _____ has met and considered its budget for the calendar year _____; and,

WHEREAS, the districts actual levy amount from the previous year was \$ _____; and,

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore, (check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the _____ tax year.
(Year of collection)

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

Adopted this _____ day of _____, _____.

If additional signatures are necessary, please attach additional pages.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 10th. As required by RCW 84.52.029, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 04 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTaxForms/LevyCert.doc>.

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REV 04 0100 (01/12/01)

Recap: The purpose of adopting a resolution/ordinance under RCW 84.55.120 is twofold:

First, by adopting a resolution, the district is allowed to increase its levy by up to 1 percent over the highest lawful levy since 1985.

- Taxing districts with a population under 10,000 may increase the levy by 1 percent.
- Taxing districts with a population of 10,000 or more may increase the levy by the lesser of 1 percent or the rate of inflation. (By adopting a separate resolution/ordinance with a finding of substantial need, these larger districts may increase the levy by more than the rate of inflation, up to a maximum of 1 percent.)

Second, the resolution/ordinance provides disclosure of the amount and percentage by which a taxing district is increasing its previous year's actual levy.

Levy Limit (101%) & Actual Levy

- If the district took less than the maximum allowable increase each year, but adopted the appropriate Resolutions/Ordinances, they have “banked” or “unused” levy capacity that could be used in future years.

Levy Limit (101%) & Actual Levy

□ Banked Capacity:

- Is the difference between the highest lawful levy that could have been made and the actual levy that was imposed.
- Having banked capacity for one year does not guarantee the district will have the same amount or more the following years.
- Districts can protect levy capacity by passing the appropriate resolution(s)/ordinance(s).
- If a district wants to use banked capacity, their resolution/ordinance must authorize the increase.
- Future levy capacities for district who levied less than their highest lawful levy are protected under RCW 84.55.092.

If a district levies at their highest lawful levy, they will not have banked capacity. If a district levies less than their highest lawful levy, they will have banked capacity.

If a district chooses to use banked capacity they will need to complete one Resolution/Ordinance stating the dollar and percentage of increase (RCW 84.55.120) and passed by a majority of the board or council members. Note: this is for the Actual Levy which only needs one Resolution/Ordinance. If a district with a population at or above 10,000 wants to increase their Highest Lawful Levy and the IPD is less than 1% then they will need to pass (with a supermajority) another Resolution/Ordinance per RCW 84.55.0101.

Levy Limit (101%) & Actual Levy

<u>Tax Year</u>	Highest <u>Lawful Levy</u>	<u>Actual Levy</u>
2014	\$150,000	\$150,000
2015	\$151,500	\$140,000
2016	\$153,015	\$149,000

$\$153,015 - \$149,000 = \$4,015$ "banked capacity"

If district increases budget by 1% and uses all banked capacity:

$\$153,015$ (2016 HLL) $\times 101\% = \$154,545.15$

Previous Year's Levy = $\$149,000$

$\$154,545.15 - \$149,000 = \$5,545.15$

$\$5,545.15 / \$149,000 = 3.72\%$

Difference = $\$5,545.15$ which is 3.72% increase if the district chooses to levy that amount in 2017. This does not include revenue for "add-ons."

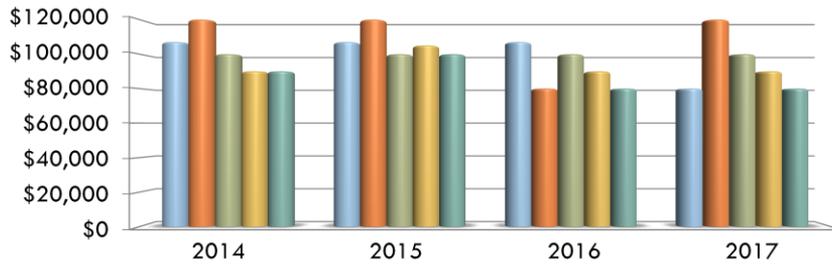
Here is an example of a taxing district for 2017 increasing their highest lawful levy by 1% and using all "banked capacity" before add-ons are applied.

What information does the Assessor's Office use to set a regular district's levy?

The Assessor's Office will use the lowest amount of the following:

- ▣ Levy made by District: dollar amount authorized on the Levy Certification
- ▣ Statutory Amount: district's AV (per 1,000 of AV) x rate set by statute
- ▣ Levy Limit: Highest Lawful Levy Since 1985 x maximum increase of 101% + add-ons
- ▣ Actual Levy: Previous year's actual levy x increase as stated in Resolution/Ordinance + add-ons

What information does the Assessor's Office use to set a regular district's levy?



	2014	2015	2016	2017
Levy made by District	\$107,000	\$107,000	\$107,000	\$80,000
Statutory Limit	\$120,000	\$120,000	\$80,000	\$120,000
Levy Limit	\$100,000	\$100,000	\$100,000	\$100,000
Actual Levy	\$90,000	\$105,000	\$90,000	\$90,000
Lowest Amount	\$90,000	\$100,000	\$80,000	\$80,000

Highest Lawful Levy Calculation

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).				
Year	_____	x	_____	= _____
	Highest Lawful Levy		Maximum 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).				
	_____	x	_____	+ \$1,000 = _____
A.V.			Last Year's Levy Rate	
C. 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
	x	_____	+ \$1,000	= _____
Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit:			A+B+C	= _____

The Levy Limit is calculated as follows:

- A. Determine the Highest Lawful Levy since 1985 and multiply the amount by the limit factor as determined by the ordinance(s)/resolution(s) passed by the district.
- B. Add amounts for new construction, improvements and wind turbines, etc:
 - The district is entitled to additional money to cover the cost of services to the new improvements in the district made during that year.
 - The amount is determined by the value of new construction and improvements to property multiplied by the previous year's levy rate.
- C. Add amounts for increases in state-assessed property:
 - The district is also entitled to additional money attributable to the increase in value of state assessed property.
 - The amount is determined by multiplying the increase in value by the previous year's levy rate.
 - Note: The Department of Revenue annually values interstate or intercounty utility and transportation companies (railroads, telecommunication companies, electric companies, etc.)
- D. District's current year's levy limit.

Highest Lawful Levy Calculation

Parts E through G are used in calculating the additional levy limit due to annexation.

E. 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.

$$\frac{\$ \text{_____}}{\text{Total in Line D}} \div \frac{\$ \text{_____}}{\text{Current Assessed Value}} \times \frac{\$1,000}{\$1,000} = \text{_____}$$

F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.

$$\frac{\$ \text{_____}}{\text{Annexed Area's A.V.}} \times \frac{\text{Rate in Line E}}{\text{Rate in Line E}} \div \frac{\$1,000}{\$1,000} = \text{_____}$$

G. Regular property tax limit including annexation D+F = \$ _____

H. Statutory maximum rate times the assessed value of the district.

$$\frac{\$ \text{_____}}{\text{A.V. of District}} \times \frac{\text{Statutory Rate Limit}}{\text{Statutory Rate Limit}} \div \frac{\$1,000}{\$1,000} = \frac{\$ \text{_____}}{\text{Statutory Amount}}$$

I. Highest Lawful Levy (Lesser of G and H) = \$ _____

E - F. Add amounts for annexations:

Annexation is the act of a taxing district expanding its boundaries.

Annexations affect the levy limit calculation because the taxing district is entitled to collect more money as a result of encompassing a larger area.

All taxing district boundaries must be established by August 1 in order to collect property tax in the following year except for newly incorporated port districts or regional fire protection service authority districts (October 1st) & mosquito districts (September 1st) pursuant to RCW 84.09.030

In the first levy year following annexation, the levy limit is calculated as follows:

1. Determine the levy limit and levy rate for the district as though no annexation occurred.
2. Multiply the current year AV of the annexed territory by the levy rate calculated in step 1.
3. Add the amount calculated in step 1 & 2 (lines E and G on the worksheet)

G. The district's current year's levy limit including annexation

H. The district's current year's statutory maximum limit.

I. The district's current year's highest lawful levy.

Example of Highest Lawful Levy

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year	<u>2016</u>		<u>\$100,000.00</u>	×	<u>101.000%</u>		=	<u>\$101,000.00</u>
			Highest Lawful Levy		Maximum 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).

<u>\$1,000,000</u>	×	<u>1.500000000000</u>	+	<u>\$1,000</u>	=	<u>\$1,500.00</u>
A.V.		Last Year's Levy Rate				

C. 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).

<u>\$2,000,000</u>	-	<u>\$1,500,000</u>	=	<u>\$500,000</u>
Current Year's A.V.		Previous Year's A.V.		Remainder

<u>\$500,000</u>	×	<u>1.500000000000</u>	+	<u>\$1,000</u>	=	<u>\$750.00</u>
Remainder from Line C		Last Year's Levy Rate				

D. Regular property tax limit:..... A+B+C = \$103,250.00

Line A: First arrow is pointing to the district's Highest Lawful Levy since 1985.

Line A: Second arrow is pointing to the limit factor and the appropriate ordinance/resolution passed by the district to get a maximum increase of 101%.

Example of Highest Lawful Levy

Parts E through G are used in calculating the additional levy limit due to annexation.

E. 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.

$$\begin{array}{rclclcl} \underline{\$103,250.00} & & & & & & \\ \text{Total in Line D} & + & \underline{\$0} & \times & \underline{\$1,000} & = & \underline{0.00} \\ & & \text{Current Assessed Value} & & & & \end{array}$$

F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.

$$\begin{array}{rclclcl} \underline{\$0} & & & & & & \\ \text{Annexed Area's A.V.} & \times & \underline{0.000000000000} & + & \underline{\$1,000} & = & \underline{\$0.00} \\ & & \text{Rate in Line E} & & & & \end{array}$$

G. Regular property tax limit including annexation D+F = \$103,250.00

H. Statutory maximum rate times the assessed value of the district.

$$\begin{array}{rclclcl} \underline{\$100,000,000} & & & & & & \\ \text{A.V. of District} & \times & \underline{1.500000000000} & + & \underline{\$1,000} & = & \underline{\$150,000.00} \\ & & \text{Statutory Rate Limit} & & & & \text{Statutory Amount} \end{array}$$

I. Highest Lawful Levy (Lesser of G and H) = \$103,250.00

Determining the Highest Lawful Levy

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	2016	→ <u>\$100,000.00</u>	×	<u>101.000%</u>	= <u>\$101,000.00</u>
		Highest Lawful Levy		Maximum 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).					
	<u>\$1,000,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$1,500.00</u>
	A.V.		Last Year's Levy Rate		
C. 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).					
	<u>\$2,000,000</u>	-	<u>\$1,500,000</u>	=	<u>\$500,000</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>\$500,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$750.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit:..... A+B+C = <u>\$103,250.00</u>					
Parts E through G are used in calculating the additional levy limit due to annexation.					
E.- F.....					
G. Regular property tax limit including annexation D+F = <u>\$103,250.00</u> ←					
H. Statutory maximum rate times the assessed value of the district.					
	<u>\$100,000,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$150,000.00</u> ←
	A.V. of District		Statutory Rate Limit		Statutory Amount
I. Highest Lawful Levy (Lesser of G and H) = <u>\$103,250.00</u> ←					

Line A: Arrow pointing to the district's Highest Lawful Levy since 1985.

Line G: Arrow pointing to the district's current year's levy limit including annexation.

Line H: Arrow pointing to the district's current year's statutory maximum amount.

Line I: Arrow pointing to the district's current year's Highest Lawful Levy.

New Highest Lawful Levy: is the greater of the previous Highest Lawful Levy since 1985 (Line A) and the current year's Highest Lawful Levy (Line I) which is \$103,250.00 (Line I).

Determining the Highest Lawful Levy

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	2016	→ <u>\$100,000.00</u>	×	<u>101.000%</u>	= <u>\$101,000.00</u>
		Highest Lawful Levy		Maximum 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).					
	<u>\$1,000,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$1,500.00</u>
	A.V.		Last Year's Levy Rate		
C. 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).					
	<u>\$2,000,000</u>	-	<u>\$1,500,000</u>	=	<u>\$500,000</u>
	Current Year's. A.V.		Previous Year's. A.V.		Remainder
	<u>\$500,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$750.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit:..... A+B+C = <u>\$103,250.00</u>					
Parts E through G are used in calculating the additional levy limit due to annexation.					
E.- F.....					
G. Regular property tax limit including annexation D+F = <u>\$103,250.00</u> ←					
H. Statutory maximum rate times the assessed value of the district.					
	<u>\$60,000,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$90,000.00</u> ←
	A.V. of District		Statutory Rate Limit		Statutory Amount
I. Highest Lawful Levy (Lesser of G and H) = <u>\$90,000.00</u> ←					

What happens to the Highest Lawful Levy if the district's AV is \$60,000,000 ?

Line A: Arrow pointing to the district's Highest Lawful Levy since 1985.

Line G: Arrow pointing to the district's current year's levy limit including annexation.

Line H: Arrow pointing to the district's current year's statutory maximum amount.

Line I: Arrow pointing to the district's current year's Highest Lawful Levy.

New Highest Lawful Levy: is the greater of the previous Highest Lawful Levy since 1985 (Line A) and the current year's Highest Lawful Levy (Line I) which is \$100,000 (Line A).

Determining the Highest Lawful Levy

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).					
Year	2016	→ <u>\$100,000.00</u>	×	<u>101.000%</u>	= <u>\$101,000.00</u>
		Highest Lawful Levy		Maximum 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).					
	<u>\$1,000,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$1,500.00</u>
	A.V.		Last Year's Levy Rate		
C. 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).					
	<u>\$2,000,000</u>	-	<u>\$1,500,000</u>	=	<u>\$500,000</u>
	Current Year's A.V.		Previous Year's A.V.		Remainder
	<u>\$500,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$750.00</u>
	Remainder from Line C		Last Year's Levy Rate		
D. Regular property tax limit:..... A+B+C = <u>\$103,250.00</u>					
Parts E through G are used in calculating the additional levy limit due to annexation.					
E.- F.....					
G. Regular property tax limit including annexation D+F = <u>\$103,250.00</u> ←					
H. Statutory maximum rate times the assessed value of the district.					
	<u>\$68,500,000</u>	×	<u>1.500000000000</u>	+ <u>\$1,000</u>	= <u>\$102,750.00</u> ←
	A.V. of District		Statutory Rate Limit		Statutory Amount
I. Highest Lawful Levy (Lesser of G and H) = <u>\$102,750.00</u> ←					

What happens to the Highest Lawful Levy if the district's AV is \$68,500,000 ?

Line A: Arrow pointing to the district's Highest Lawful Levy since 1985.

Line G: Arrow pointing to the district's current year's levy limit including annexation.

Line H: Arrow pointing to the district's current year's statutory maximum amount.

Line I: Arrow pointing to the district's current year's Highest Lawful Levy.

New Highest Lawful Levy: is the greater of the previous Highest Lawful Levy since 1985 (Line A) and the current year's Highest Lawful Levy (Line I) which is \$102,750 (Line I).

Actual Levy Calculation

<p>A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.</p>								
		+	\$1,050.00	← 2	=	\$106,050.00		
			Plus Resolution Increase Amount					
Year	2016	← 1	\$105,000.00	×	101.0000000%	← 2	=	\$106,050.00
			Previous Year's Actual Levy		100% Plus the Percentage Increase			
B. Amount for new construction, improvements, and newly constructed wind turbines (Line B, page 1)						=	\$1,500.00	
C. Amount for increase in value of state-assessed property (Line C, page 1)						=	\$750.00	
D. Regular property tax limit (based on the lesser of values in Line A):..... A+B+C						=	\$108,300.00	
Parts E through G are used in calculating the additional levy amounts due to annexation.								
E. To find the rate to be used in F, divide the levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.								
	\$103,250.00	+	\$0	×	\$1.000	=	0.00	
	Total in Line D on page 1		Assessed Value					
F. Annexed area's current assessed value including new construction and improvements, multiplied by the rate in E.								
	\$0	×	0.000000000	+	\$1.000	=	\$0.00	
	Annexed Area's A.V.		Rate in Line E					
G. Total levy amount authorized, including the annexation						D+F	=	\$108,300.00

Line A: The first arrow is pointing to the district's Previous Year's Actual Levy.

Line A: The second arrow is pointing to the district's increase amount and percentage from the previous year's actual levy as authorized by district's Ordinance/Resolution.

Line G: The arrow pointing to the levy amount authorized by Ordinance/Resolution including annexation.

Actual Levy Calculation

Actual Levy Calculation				
H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).				
	1 → \$108,300.00	+	\$7,000.00 ← 2	= \$115,300.00
	Total from Line G		Amount to be Refunded	Amount allowable per Resolution/Ordinance
I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070)				
				= \$130,000.00 ←
J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).				
	1 → \$103,250.00	+	\$7,000.00 ← 2	= \$110,250.00
	Line G, Page 1		Amount to be Refunded	Total
K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).				
	1 → \$110,250.00	-	Amount Held in Abeyance	= \$110,250.00
	Lesser of H, I, or J			Total
L. Statutory limit from line H on page 1 (dollar amount, not the rate)				
				= \$150,000.00 ←
M. Lesser of K and L				
N. Levy Corrections Year of Error:				
	1. Minus amount over levied (if applicable)			_____
	2. Plus amount under levied (if applicable)			_____
O. Total: M +/- N				
				\$110,250.00
Regular Levy Rate Computation: Lesser of L and O divided by the assessed value in line J1 on page 1.				
	\$110,250.00	+	\$100,000.000 × \$1,000	= 1.10250000
	Lesser of L and O		Amount on line J1 on page 1	

Line H: First arrow pointing to the levy amount authorized by Ordinance/Resolution includes annexation.

Line H & J: Second arrow pointing to the amount to be refunded.

Line I: Arrow pointing to the levy amount the district authorized on Levy Certification.

Line J: First arrow pointing to the district’s current year’s Highest Lawful Levy.

Line K: Arrow pointing to the lesser of:

H. Levy amount authorized by Ordinance/Resolution plus refunds;

I. Levy amount the district authorized on Levy Certification; and

J. Current year’s Highest Lawful Levy plus refunds

Line L: Arrow pointing to the maximum statutory limit (calculated by AV/1000 x statutory rate limit)

\$5.90 Aggregate Limit

RCW 84.52.043

The aggregate levies of junior taxing districts and senior taxing districts (except the state, port, county conservation futures, EMS and a few others) shall not exceed five dollars and ninety cents per thousand dollars of assessed valuation.

The \$5.90 limit applies to the total of certain local regular levies in each Tax Code Area.

Most taxing districts are authorized by state law to levy a certain rate each year without approval by the voters; these are commonly referred to as regular levies. All together, certain local regular levies cannot exceed \$5.90 and, with the state levy, these regular levies cannot exceed \$9.50 (\$5.90 and \$3.60) per \$1,000 of assessed value.

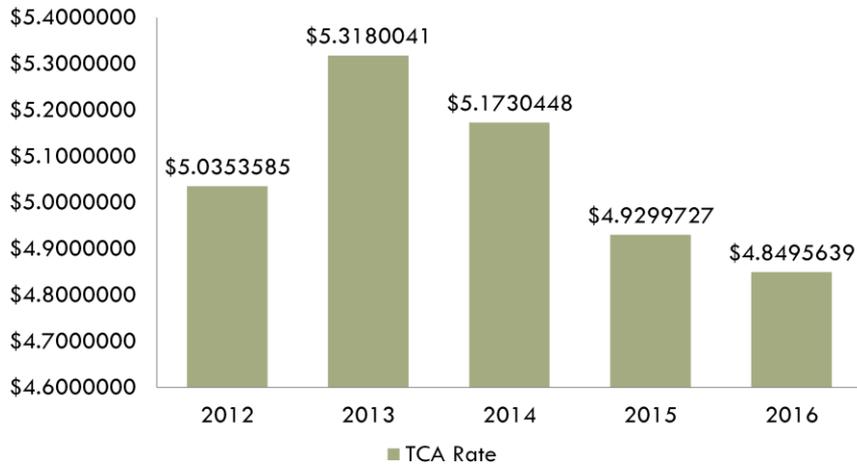
\$5.90 Aggregate Limit

Example:

□ County Current Expense	\$1.00
□ City	\$1.63
□ Fire District	\$1.50
□ Library	\$0.47
□ Hospital	<u>\$0.50</u>
	\$5.10

In this example the aggregate rates of \$5.10 is less than \$5.90 the districts levies would not have to be prorated.

\$5.90 Aggregate Limit



Snohomish County highest TCA for 2012 was \$5.0353585

Snohomish County highest TCA for 2013 was \$5.3180041

Snohomish County highest TCA for 2014 was \$5.1730448

Snohomish County highest TCA for 2015 was \$4.9299727

Snohomish County highest TCA for 2016 was \$4.8495639

\$5.90 worksheet

1% Constitutional Limit

Washington State Constitution

Article VII, Section 2

RCW 84.52.050

“...the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one percent of the true and fair value of such property in money ...”

In 1972, a constitutional limit of 1.0 percent was adopted by the voters. This limits the amount of property taxes that may be imposed on an individual parcel (real or personal) of property without voter approval to one percent of its true and fair value. This limit would equate to a regular levy rate of around \$10 per \$1,000 of assessed value. The one percent limit applies to all regular levies (except port and PUD district levies). It does not apply to special levies approved by voters.

Consolidated Tax Rates Aggregate

State School Levy	\$ 3.0000
County Current Expense	\$ 1.5727
County Road Fund	\$ 2.2103
Rural Library District	\$.5000
Fire protection District	\$ 1.4814
Metropolitan Park	\$.6500
Emergency Medical Service	\$.4500
Conservation Futures	<u>\$.0625</u>
Total Consolidated Regular Levy Rate	\$ 9.9269
Excess and Voter Approved Levy Rate	<u>\$ 3.1282</u>
Total Consolidated Levy Rate	\$ 13.0551

1% Constitutional Limit

Example:

- Assessed Value (true and fair value) is \$300,000
 - 1%* of \$300,000 is \$3,000
 - Total Consolidated Regular Levy Rate \$9.9269
 - Total taxes for regular levies (except Port & PUD districts) is \$2,978.07 ($\$300,000 \text{ AV} / 1,000 \times \9.9269)
- *Note: This is with an effective rate of \$10 ($10/100\% = 10$)

Since the consolidated regular levy rate does not exceed the one percent limit the districts would not have to be prorated.

1% Constitutional limit worksheet

Refund Levy

Refund Levy:

- ▣ Are used to recover administrative and adjudicated refunds.
- ▣ Taxing districts are allowed to collect money for refund levies above the levy limit. However, the maximum statutory rate may not be exceeded.
- ▣ The levy rate calculation is also affected by adjudicated and administrative refunds made by the taxing districts.

Senate Bill 5705, effective 7/28/13.

Taxing districts are authorized to re-levy for any taxes that have been:

- Refunded or will be refunded
- Except when refunded under RCW 84.69.020(1) Paid more than once;
- Cancelled prior to payment, including abated due to destroyed property, that have been offset by the amount of supplemental taxes.
- Within the past 12 months

What are cancellations or abatements?

- They are taxes that have been cancelled or abated prior to payment. Such as:
- Exemptions granted after the original tax roll was certified to the treasurer, but before the tax is paid.
- Taxes that have not been paid, but that are no longer due because of a manifest error correction

What are supplements?

- Additional tax
- Compensating tax
- Taxes collected on omitted property assessment
- Supplements do not include taxes recovered when a dispute involving highly valued property is resolved.

Refund Levy

- For example:
 - ▣ County's Regular Levy Statutory Rate: \$1.80
 - ▣ Current County Regular Levy Rate: \$1.50
 - ▣ Refund Levy Rate available: \$0.40
 - ▣ $\$1.50 + \$0.40 = \$1.90$ (exceeds the maximum statutory rate)

Since this amount of \$1.90 is over the maximum statutory rate of \$1.80 the County would only be able to collect \$0.30 of the \$0.40 refund to be within the lawful limit.

$$\$1.50 + \$0.30 = \$1.80 \text{ (lawful limit)}$$

What's a Lid Lift

State School Levy Statutory Rate:	\$3.60
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Current State Levy Rate:	\$2.53
--------------------------	--------

Because of the 101% Budget Limit
with no assessed value limit

Excess Capacity:	\$1.07
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A LID LIFT, with a vote of the people, would allow the State to “lift” the 101% limit (Lid) of their budget amount to achieve a higher rate. (RCW 84.55.050)

As the levy limitation is applied to a district's budget over the years, the rate a district is allowed to levy on taxpayers tends to drift downward from the maximum statutory levy rate. Occasionally, a district will need to raise the levy limitation in order to increase funds. A district may ask its voters to authorize it to levy an amount that exceeds the levy limitation or “lift the levy lid.”

Lid Lift

- Some rules governing lid lifts:
 - Limit the period for which the increase levy is made:
 - Single Year
 - Multiple Year (up to 6 years)
 - Must be approved by the majority vote
 - Ballot must state proposed dollar rate (levy rate)
 - Cannot exceed the statutory dollar rate
 - The lid lift is temporary unless the ballot specifically states the resulting levy will be used for future levy limit calculations

More information regarding lid lifts can be found in RCW 84.55.050.

Lid lifts may be either permanent or temporary. Both will generate more money, but the impacts on future levy limit calculations differ.

Lid Lift

- Assessed value can effect the amount available to levy.
- Taxing District can chose to take less than the amount available via District Certification.
 - ▣ Difference becomes banked capacity.

The amount available to levy will be the voted lid lift rate multiplied by the taxing districts total taxable value. Depending on when the lid lift is voted on and approved, the total taxable value may not be available. Revaluation is typically completed by May 31st and new construction added by August 31st.

Excess Levies

- Levy of additional taxes over and above the regular/statutory rate.
- Excess levies are not subject to the aggregate limits.
- Most excess levies require a supermajority (60%) to be approved by voters.
- Local school district excess levies for M&O, transportation, construction or capital project levy require a simple majority to be approved by voters.

Excess Levies

- Voter-approved amount divided by Assessed Value + TAV(per thousand of AV) = Levy Rate
 - $\$/AV+TAV \times 1,000 = \text{Levy Rate}$
- Timber Assessed Value (TAV): standing timber is exempt from property tax. In place of the property tax is a harvest tax. Timber is taxed when it is harvested. The State gives some of this harvest tax back to some taxing districts as value to reduce the levy rate.

TAV Distribution

□ **Distribution**

The computed distribution for each taxing district is a target distribution amount. The amount is not guaranteed! Whether all districts actually receive the computed distribution amount will depend upon the amount of timber tax revenue collected for the county. It is possible that actual timber tax revenues could be greater or less than the total of all the taxing districts' computed shares. The law anticipates this possibility by prioritizing the tax distributions.

- **Priority 1** – Bond levies and capital project levies (including technology capital project levies). These levies must be satisfied first with payment at a rate of 100 percent of the computed amount.
- **Priority 2** – School maintenance and operations levies and transportation vehicle fund levies. These levies must be satisfied with payment at a rate of 50 percent of the computed amount. Although transportation vehicle fund levies are calculated using 100 percent of the district's timber assessed value, the distribution of timber excise tax for transportation vehicle fund levies is in priority two.
- **Priority 3** – Administrative bond levies and other special (*not school*) levies. These levies are allotted at a rate of 100 percent prorated among all levies listed. If tax revenues exceed the calculated total shares, a reserve fund is set up that can act as a rainy day fund to level out the highs and lows and is to be used at the beginning of the following year. Priority 3 levies receive any excess revenues. Remember, if tax revenues are less than the targeted amount, Priority 3 levies are the ones to be shorted.

School District Excess Levies

- Maintenance & Operation Levy (RCW 84.52.053):
 - Duration is 2 to 4 years
 - HB 2893- allows school districts to request the voters for a lid lift of an additional 4% for years 2011 to 2017.
- Capital Improvements (RCW 84.52.053):
 - Duration is 2 to 6 years
 - Construction, Modernization, Remodeling of school Facilities
- Transportation (RCW 84.52.053):
 - Duration is 2 years
- Bonds (RCW 84.52.056):
 - Length of bond

These are some examples of school district excess levies.

Fire District Excess Levies

- Maintenance & Operation Levy (RCW 84.52.130):
 - Duration is 2 to 4 years
 - Need 60% voter-approval
- Capital Improvements (RCW 84.52.130):
 - Duration is 2 to 6 years
 - Need 60% voter-approval
 - Construction, Modernization, Remodeling of Fire District Facilities
- Bonds (RCW 84.52.056):
 - Duration length of bond
 - Need 60% voter-approval

These are some examples of fire district excess levies.

Resources

- Department of Revenue's Website - <http://dor.wa.gov>
- Department of Revenue's "Homeowner's Guide to Property Tax."
- Annual Report – Snohomish County Assessor's Office website - <http://www.snohomishcountywa.gov/2934/Assessor>
- Washington State Tax Structure Study
- Levy Classes – Snohomish County & DOR