

**RCW 84.09.030 Taxing district boundaries—Establishment.** (1) (a) Except as provided in (b), (c), and (d) of this subsection (1), for the purposes of property taxation and the levy of property taxes, the boundaries of counties, cities, and all other taxing districts shall be the established official boundaries of such districts existing on the first day of August of the year in which the property tax levy is made.

(b) The boundaries for a newly incorporated port district or regional fire protection service authority shall be established on the first day of October if the boundaries of the newly incorporated port district or regional fire protection service authority are coterminous with the boundaries of another taxing district or districts, as they existed on the first day of August of that year.

(c) The boundaries of a school district that is required to receive or annex territory due to the dissolution of a financially insolvent school district under RCW 28A.315.225 must be the established official boundaries of such districts existing on the first day of September of the year in which the property tax levy is made.

(d) The boundaries of a newly established fire protection district authorized under RCW 52.02.160 are the established official boundaries of the district as of the date that the voter-approved proposition required under RCW 52.02.160 is certified.

(2) In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in the boundaries, is required by law to be filed in the office of the county auditor or other county official, the instrument shall be filed in triplicate. The officer with whom the instrument is filed shall transmit two copies of the instrument to the county assessor.

(3) No property tax levy shall be made for any taxing district whose boundaries are not established as of the dates provided in this section. [2017 c 328 s 9; 2012 c 186 s 17; 2008 c 86 s 501; 2007 c 285 s 3; 2004 c 129 s 19; 1996 c 230 s 1613; 1994 c 292 s 4. Prior: 1989 c 378 s 8; 1989 c 217 s 1; prior: 1987 c 358 s 1; 1987 c 82 s 1; 1984 c 203 s 9; 1981 c 26 s 4; 1961 c 15 s 84.09.030; prior: 1951 c 116 s 1; 1949 c 65 s 1; 1943 c 182 s 1; 1939 c 136 s 1; Rem. Supp. 1949 s 11106-1. Formerly RCW 84.08.160.]

**Effective date—2012 c 186:** See note following RCW 28A.315.025.

**Rule-making authority—2012 c 186:** See RCW 28A.315.902.

**Severability—Savings—Part headings not law—2008 c 86:** See notes following RCW 82.14.030.

**Part headings not law—1996 c 230:** See notes following RCW 57.02.001.

**Findings—Intent—1994 c 292:** See note following RCW 57.04.050.

**Severability—1984 c 203:** See note following RCW 35.43.140.