

RCW 84.52.043 Limitations upon regular property tax levies.
(Effective until January 1, 2027.) Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named are as follows:

(1) Levies of the senior taxing districts are as follows: (a) The levies by the state may not exceed the applicable aggregate rate limit specified in RCW 84.52.065 (2) or (4) adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county may not exceed \$1.80 per \$1,000 of assessed value; (c) the levy by any road district may not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by any city or town may not exceed \$3.375 per \$1,000 of assessed value. However, any county is hereby authorized to increase its levy from \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed \$4.05 per \$1,000 of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, may not exceed \$5.90 per \$1,000 of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection do not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; (e) levies to finance affordable housing imposed under RCW 84.52.105; (f) the portions of levies by metropolitan park districts that are protected under RCW 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies for criminal justice purposes under RCW 84.52.135; (i) the portions of levies by fire protection districts and regional fire protection service authorities that are protected under RCW 84.52.125; (j) levies by counties for transit-related purposes under RCW 84.52.140; (k) the portion of the levy by flood control zone districts that are protected under RCW 84.52.816; (l) levies imposed by a regional transit authority under RCW 81.104.175; (m) levies imposed by any park and recreation district described under RCW 84.52.010(3)(a)(viii); (n) the portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3); and (o) levies for county hospital purposes under RCW 36.62.090. [2024 c 361 s 3; 2023 c 28 s 5; 2021 c 117 s 3; 2020 c 253 s 3; 2017 3rd sp.s. c 13 s 304; (2017 3rd sp.s. c 13 s 303 expired January 1, 2018); 2017 c 196 s 12; (2017 c 196 s 11 expired January 1, 2018); 2015 3rd sp.s. c 44 s 323; (2015 3rd sp.s. c 44 s 322 expired January 1, 2018); 2015 c 170 s 4; (2011 c 275 s 2 expired January 1, 2018); 2009 c 551 s 6; 2005 c 122 s 3; 2004 c 80 s 4; 2003 c 83 s 311; 1995 c 99 s 3; 1993 c 337 s 3; 1990 c 234 s 1; 1989 c 378 s 36; 1988 c 274 s 5; 1973 1st ex.s. c 195 s 134.]

Expiration date—2024 c 361 ss 3 and 5: "Sections 3 and 5 of this act expire January 1, 2027." [2024 c 361 s 7.]

Expiration date—Application—2023 c 28 ss 3 and 5: See notes following RCW 84.52.010.

Application—Expiration date—2021 c 117: See notes following RCW 36.69.145.

Effective date—2020 c 253: See note following RCW 84.52.105.

Effective date—2017 3rd sp.s. c 13 s 304: "Section 304 of this act takes effect January 1, 2018." [2017 3rd sp.s. c 13 s 319.]

Expiration date—2017 3rd sp.s. c 13 s 303: "Section 303 of this act expires January 1, 2018." [2017 3rd sp.s. c 13 s 318.]

Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 ss 301-314: See notes following RCW 84.52.065.

Intent—2017 3rd sp.s. c 13: See note following RCW 28A.150.410.

Effective date—2017 c 196 s 12: "Section 12 of this act takes effect January 1, 2018." [2017 c 196 s 20.]

Expiration date—2017 c 196 s 11: "Section 11 of this act expires January 1, 2018." [2017 c 196 s 19.]

Effective date—2017 c 196 ss 1-9, 11, 13, and 14: See note following RCW 52.26.220.

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: "Sections 323 and 325 of this act take effect January 1, 2018." [2015 3rd sp.s. c 44 s 432.]

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: "Sections 322 and 324 of this act expire January 1, 2018." [2015 3rd sp.s. c 44 s 431.]

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Application—2011 c 275: "This act applies to taxes levied for collection in 2012 through 2017." [2011 c 275 s 4.]

Expiration date—2011 c 275: "This act expires January 1, 2018." [2011 c 275 s 5.]

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—Severability—1988 c 274: See notes following RCW 84.52.010.

Effective date—1973 2nd ex.s. c 4: "Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974." [1973 2nd ex.s. c 4 s 6.]

Emergency—1973 2nd ex.s. c 4: "Except as otherwise in this 1973 amendatory act provided, this 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1973 2nd ex.s. c 4 s 7.]

Construction—1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 s 155.]

Severability—1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 s 153.]

Effective dates and termination dates—1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 shall not be effective until July 1, 1973, at which time section 136 shall be void and of no effect: PROVIDED, FURTHER, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: PROVIDED, FURTHER, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: PROVIDED, FURTHER, That section 152 shall be void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 s 3; 1973 1st ex.s. c 195 s 154.]

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Effective date—Application—2023 c 28 ss 4 and 6: See notes following RCW 84.52.010.

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Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 ss 301-314: See notes following RCW 84.52.065.

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Construction—1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 s 155.]

Severability—1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 s 153.]

Effective dates and termination dates—1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 shall not be effective until July 1, 1973, at which time section 136 shall be void and of no effect: PROVIDED, FURTHER, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: PROVIDED, FURTHER, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: PROVIDED, FURTHER, That section 152 shall be void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 s 3; 1973 1st ex.s. c 195 s 154.]