

RCW 84.52.065 State levy for support of common schools. (1)

Except as otherwise provided in this section, subject to the limitations in RCW 84.55.010, in each year the state must levy for collection in the following year for the support of common schools of the state a tax of three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.

(2) (a) In addition to the tax authorized under subsection (1) of this section, the state must levy an additional property tax for the support of common schools of the state.

(i) For taxes levied for collection in calendar years 2018 through 2021, the rate of tax is the rate necessary to bring the aggregate rate for state property tax levies levied under this subsection and subsection (1) of this section to a combined rate of two dollars and forty cents per thousand dollars of assessed value in calendar year 2019 and two dollars and seventy cents per thousand dollars of assessed value in calendar years 2018, 2020, and 2021. The state property tax levy rates provided in this subsection (2) (a) (i) are based upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.

(ii) For taxes levied for collection in calendar year 2022 and thereafter, the tax authorized under this subsection (2) is subject to the limitations of chapter 84.55 RCW.

(b) (i) Except as otherwise provided in this subsection, all taxes collected under this subsection (2) must be deposited into the state general fund.

(ii) For fiscal year 2019, taxes collected under this subsection (2) must be deposited into the education legacy trust account for the support of common schools.

(3) For taxes levied for collection in calendar years 2019 through 2021, the state property taxes levied under subsections (1) and (2) of this section are not subject to the limitations in chapter 84.55 RCW.

(4) (a) For taxes levied for collection in calendar year 2022 and thereafter, the aggregate rate limit for state property taxes levied under subsections (1) and (2) of this section is three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue.

(b) If the aggregate rate of state property taxes levied under subsections (1) and (2) of this section for collection in any calendar year after 2021 exceeds \$3.60 per \$1,000 of assessed value, each rate must be reduced on a pro rata basis until the aggregate rate no longer exceeds \$3.60 per \$1,000 of assessed value.

(5) For property taxes levied for collection in calendar years 2019 through 2021, the rate of tax levied under subsection (1) of this section is the actual rate that was levied for collection in calendar year 2018 under subsection (1) of this section.

(6) As used in this section, "the support of common schools" includes the payment of the principal and interest on bonds issued for capital construction projects for the common schools. [2022 c 56 s 13; 2019 c 411 s 1; 2018 c 295 s 1; 2017 3rd sp.s. c 13 s 301; 1991 sp.s. c 31 s 16; 1979 ex.s. c 218 s 1; 1973 1st ex.s. c 195 s 106; 1971 ex.s. c 299 s 25; 1969 ex.s. c 216 s 2; 1967 ex.s. c 133 s 1.]

Effective date—2019 c 411 ss 1 and 2: "Sections 1 and 2 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [May 21, 2019]." [2019 c 411 s 8.]

Application—2017 3rd sp.s. c 13 ss 301-314: "Sections 301 through 314 of this act apply beginning with taxes levied for collection in 2018 and thereafter." [2017 3rd sp.s. c 13 s 317.]

Tax preference performance statement and expiration—2017 3rd sp.s. c 13 ss 301-314: "RCW 82.32.805 and 82.32.808 do not apply to sections 301 through 314, chapter 13, Laws of 2017 3rd sp. sess." [2017 3rd sp.s. c 13 s 316.]

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

Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195: See notes following RCW 84.52.043.

Effective date—Severability—1971 ex.s. c 299: See notes following RCW 82.04.050.

Limitation of levies: RCW 84.52.050.