

**RCW 84.55.015 Restoration of regular levy.** If a taxing district has not levied since 1985 and elects to restore a regular property tax levy subject to applicable statutory limitations then such first restored levy must be set so that the regular property tax payable does not exceed the amount which was last levied, plus an additional dollar amount calculated by multiplying the property tax rate which is proposed to be restored, or the maximum amount which could be lawfully levied in the year such a restored levy is proposed, by the increase in assessed value in the district since the last levy resulting from:

- (1) New construction;
- (2) Increases in assessed value due to construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under this section for purposes of providing an additional dollar amount. The property may be classified as real or personal property;
- (3) Improvements to property; and
- (4) Any increase in the assessed value of state-assessed property. [2014 c 4 § 2; 2006 c 184 § 2; 1999 c 96 § 1; 1979 ex.s. c 218 § 4.]

**Application—2014 c 4:** See note following RCW 84.55.010.