

RCW 84.55.020 Limitation upon first levy for district created from consolidation. Notwithstanding the limitation set forth in RCW 84.55.010, the first levy for a taxing district created from consolidation of similar taxing districts must be set so that the regular property taxes payable in the following year do not exceed the limit factor multiplied by the sum of the amount of regular property taxes lawfully levied for each component taxing district in the highest of the three most recent years in which such taxes were levied for such district plus the additional dollar amount calculated by multiplying the regular property tax rate of each component district for the preceding year by the increase in assessed value in each component district 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 § 3; 2006 c 184 § 3; 1997 c 3 § 203 (Referendum Bill No. 47, approved November 4, 1997); 1971 ex.s. c 288 § 21.]

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

Intent—1997 c 3 §§ 201-207: See note following RCW 84.55.010.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.