

RCW 84.55.030 Limitation upon first levy following annexation.

For the first levy for a taxing district following annexation of additional property, the limitation set forth in RCW 84.55.010 must be increased by an amount equal to the aggregate assessed valuation of the newly annexed property as shown by the current completed and balanced tax rolls of the county or counties within which such property lies, multiplied by the dollar rate that would have been used by the annexing unit in the absence of such annexation, plus the additional dollar amount calculated by multiplying the regular property tax levy rate of that annexing taxing district for the preceding year by the increase in assessed value in the annexing 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;
- (4) Any increase in the assessed value of state-assessed property; and
- (5) Any increase in the assessed value of real property, as defined in RCW 39.114.010, within an increment area as designated by any local government in RCW 39.114.020 if the increase is not included elsewhere under this section. This subsection does not apply to levies by the state or by port districts or public utility districts for the purpose of making required payments of principal and interest on general indebtedness. [2023 c 354 s 6; 2014 c 4 s 4; 2006 c 184 s 4; 1973 1st ex.s. c 195 s 107; 1971 ex.s. c 288 s 22.]

Effective date—2023 c 354: See note following RCW 39.114.010.

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

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

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