RCW 84.55.092 Protection of future levy capacity. (1) The regular property tax levy for each taxing district other than the state's levies may be set at the amount which would be allowed otherwise under this chapter if the regular property tax levy for the district for taxes due in prior years beginning with 1986 had been set at the full amount allowed under this chapter including any levy authorized under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon imposition of the benefit charge under chapter 52.18 or 52.26 RCW.

(2) The purpose of subsection (1) of this section is to remove the incentive for a taxing district to maintain its tax levy at the maximum level permitted under this chapter, and to protect the future levy capacity of a taxing district that reduces its tax levy below the level that it otherwise could impose under this chapter, by removing the adverse consequences to future levy capacities resulting from such levy reductions. [2026 c 221 s 1003; 2017 3rd sp.s. c 13 s 309. Prior: 2017 c 328 s 3; 2017 c 196 s 3; 1998 c 16 s 3; 1988 c 274 s 4; 1986 c 107 s 3.]

Findings—2026 c 221: See note following RCW 82.14.542.

Effective date—2026 c 221: See note following RCW 82.46.035.

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.

Collective bargaining agreements not impaired—2017 3rd sp.s. c 13: See note following RCW 41.56.139.

Application—2017 c 196 ss 3 and 9-13: "Sections 3 and 9 through 13 of this act apply to property taxes levied for collection in 2018 and thereafter." [2017 c 196 s 18.]

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

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

Severability—Construction—1986 c 107: See notes following RCW 39.67.010.