Chapter 84.52 RCW
LEVY OF TAXES

Sections

84.52.010 Taxes levied or voted in specific amounts—Effect of constitutional and statutory limitations.
84.52.018 Calculation of tax levy rates when the assessment of highly valued property is in dispute.
84.52.020 City and district budgets to be filed with county legislative authority.
84.52.025 Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance.
84.52.030 Time of levy.
84.52.040 Levies to be made on assessed valuation.
84.52.043 Limitations upon regular property tax levies.
84.52.044 Limitations upon regular property tax levies—Participating fire protection jurisdictions.
84.52.050 Limitation of levies.
84.52.0502 Rules for administration.
84.52.052 Excess levies authorized—When—Procedure.
84.52.053 Levies by school districts authorized—When—Procedure.
84.52.0531 Enrichment levies by school districts—Maximum dollar amount—Enrichment levy expenditure plan approval—Rules—Deposit of funds.
84.52.054 Excess levies—Ballot contents—Eventual dollar rate on tax rolls.
84.52.056 Excess levies for capital purposes authorized.
84.52.058 School districts with high/nonhigh relationship.
84.52.063 Rural library district levies.
84.52.065 State levy for support of common schools.
84.52.067 State levy for support of common schools—Disposition of funds.
84.52.069 Emergency medical care and service levies.
84.52.070 Certification of levies to assessor.
84.52.080 Extension of taxes on rolls—Form of certificate—Delivery to treasurer.
84.52.085 Property tax errors.
84.52.105 Affordable housing levies authorized—Declaration of emergency and plan required.
84.52.115 Public health clinic levies authorized.
84.52.120 Metropolitan park districts—Protection of levy from prorationing—Ballot proposition.
84.52.125 Fire protection districts and regional fire protection service authorities—Protection from levy prorationing.
84.52.130 Fire protection district excess levies.
84.52.135 County levy for criminal justice purposes.
84.52.140 Additional regular property tax levy authorized.
84.52.700 County airport district levy authorized.
84.52.703 Mosquito control district levies authorized.
84.52.706 Rural county library district levy authorized.
84.52.709 Intercounty rural library district levy authorized.
84.52.712 Reduction of city levy if part of library district.
84.52.713 Island library district levy authorized.
84.52.718 Levy by receiver of disincorporated city authorized.
84.52.719 Second-class city levies.

84.52.721 Unclassified city sewer fund levy authorized.
84.52.724 City accident fund levy authorized.
84.52.727 City emergency fund levy authorized.
84.52.730 City lowlands and waterway projects levy authorized.
84.52.733 Metropolitan municipal corporation levy authorized.
84.52.736 Metropolitan park district levy authorized.
84.52.739 Code city accident fund levy authorized.
84.52.742 County lands assessment fund levy authorized.
84.52.745 General county levy authorized.
84.52.749 County rail district tax levies authorized.
84.52.750 Solid waste disposal district—Excess levies authorized.
84.52.751 County hospital maintenance levy authorized.
84.52.754 Park and recreation service area levies authorized.
84.52.757 Park and recreation district levies authorized.
84.52.760 County road fund levy authorized.
84.52.761 Road and bridge service district levies authorized.
84.52.763 City firemen's pension fund levy authorized.
84.52.769 Reduction of city levy if part of fire protection district.
84.52.772 Fire protection district levies authorized.
84.52.775 Port district levies authorized.
84.52.778 Public utility district levy authorized.
84.52.784 Water-sewer district levies authorized.
84.52.786 Cultural arts, stadium and convention district tax levies authorized.
84.52.787 Cemetery district levy authorized.
84.52.790 Public hospital district levy authorized.
84.52.793 Air pollution control agency levy authorized.
84.52.799 Veteran's relief fund levy authorized.
84.52.802 Acquisition of open space, etc., land or rights to future development by certain entities—Property tax levy authorized.
84.52.808 River improvement fund levy authorized.
84.52.811 Intercounty river control agreement levy authorized.
84.52.814 Flood control zone district levy authorized.
84.52.816 Flood control zone—Prorationing protection.
84.52.820 Reclamation district levy authorized.
84.52.821 Property tax.
84.52.823 Levy for tax refund funds.
84.52.825 Tax preferences—Expiration dates.

Levy for refunds: RCW 84.68.040.

Levy for services for persons with developmental disabilities or mental health services: RCW 71.20.110.

RCW 84.52.010 Taxes levied or voted in specific amounts—Effect of constitutional and statutory limitations. *(Effective until January 1, 2027.)* (1) Except as is permitted under RCW 84.55.050, all taxes must be levied or voted in specific amounts.

(2) The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the

completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county must be determined, calculated, and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

(3) When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either of these sections, the assessor must recompute and establish a consolidated levy in the following manner:

(a) The full certified rates of tax levy for state, county, county road district, regional transit authority, and city or town purposes must be extended on the tax rolls in amounts not exceeding the limitations established by law; however, any state levy takes precedence over all other levies and may not be reduced for any purpose other than that required by RCW 84.55.010. If, as a result of the levies imposed under RCW 36.54.130, 36.69.145 by a park and recreation district described under (a)(viii) of this subsection (3), 73.08.080(1)(b)(i), 71.20.110(1)(b)(i), 84.34.230, 84.52.069, 84.52.105, 36.62.090, 84.52.115(2)(a), the portion of the levy by a metropolitan park district that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816, and any portion of a levy resulting from the correction of a levy error under RCW 84.52.085(3), the combined rate of regular property tax levies that are subject to the one percent limitation exceeds one percent of the true and fair value of any property, then these levies must be reduced as follows:

(i) The portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3) must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(ii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.140 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iv) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a fire protection district or regional fire protection service authority that is protected under RCW 84.52.125 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(v) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.135 must be reduced until the combined rate no longer

exceeds one percent of the true and fair value of any property or must be eliminated;

(vi) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a ferry district under RCW 36.54.130 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a metropolitan park district that is protected under RCW 84.52.120 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(viii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 36.69.145 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated. This subsection (3)(a)(viii) only applies to a park and recreation district located on an island and within a county with a population exceeding 2,000,000;

(ix) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 84.34.230, 84.52.105, 36.62.090, 84.52.115(2)(a), and any portion of the levy imposed under RCW 84.52.069 that is in excess of 30 cents per $1,000 of assessed value, must be reduced on a pro rata basis until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(x) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the 30 cents per $1,000 of assessed value of tax levy imposed under RCW 84.52.069 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or eliminated;

(xi) If the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced on a pro rata basis or eliminated; and

(xii) If the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for developmental disabilities or mental health services under RCW 71.20.110(1)(b)(i) must be reduced on a pro rata basis or eliminated.

(b) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property must be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(i) First, the certified property tax levy authorized under RCW 84.52.821 must be reduced on a pro rata basis or eliminated;

(ii) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of those junior taxing districts authorized under RCW 36.68.525, 36.69.145 except a park and recreation district described under (a)(viii) of this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or eliminated;

(iii) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts other than the portion of a levy protected under RCW 84.52.816 must be reduced on a pro rata basis or eliminated;

(iv) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, regional fire protection service authorities, library districts, the first 50 cents per $1,000 of assessed valuation levies for metropolitan park districts, and the first 50 cents per $1,000 of assessed valuation levies for public hospital districts, must be reduced on a pro rata basis or eliminated;

(v) Fifth, if the consolidated tax levy rate still exceeds these limitations, the first 50 cents per $1,000 of assessed valuation levies for metropolitan park districts created on or after January 1, 2002, must be reduced on a pro rata basis or eliminated;

(vi) Sixth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 and regional fire protection service authorities under RCW 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or eliminated; and

(vii) Seventh, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, regional fire protection service authorities under RCW 52.26.140(1)(a), library districts, metropolitan park districts created before January 1, 2002, under their first 50 cents per $1,000 of assessed valuation levy, and public hospital districts under their first 50 cents per $1,000 of assessed valuation levy, must be reduced on a pro rata basis or eliminated. [2026 c 221 s 403; 2024 c 361 s 5; 2023 c 28 s 3; 2021 c 117 s 2; 2017 c 196 s 10; (2017 c 196 s 9 expired January 1, 2018). Prior: 2015 3rd sp.s. c 44 s 325; (2015 3rd sp.s. c 44 s 324 expired January 1, 2018); 2015 3rd sp.s. c 24 s 405; (2015 3rd sp.s. c 24 s 404 expired January 1, 2018); 2015 c 170 s 2; (2011 1st sp.s. c 28 s 2 expired January 1, 2018); (2011 c 275 s 1 expired January 1, 2018); 2009 c 551 s 7; 2007 c 54 s 26; 2005 c 122 s 2; prior: 2004 c 129 s 21; 2004 c 80 s 3; 2003 c 83 s 310; prior: 2002 c 248 s 15; 2002 c 88 s 7; 1995 2nd sp.s. c 13 s 4; 1995 c 99 s 2; 1994 c 124 s 36; 1993 c 337 s 4; 1990 c 234 s 4; 1988 c 274 s 7; 1987 c 255 s 1; 1973 1st ex.s. c 195 s 101; 1973 1st ex.s. c 195 s 146; 1971 ex.s. c 243 s 6; 1970 ex.s. c 92 s 4; 1961 c 15 s 84.52.010; prior: 1947 c 270 s 1; 1925 ex.s. c 130 s 74; Rem. Supp. 1947 s 11235; prior: 1920 ex.s. c 3 s 1; 1897 c 71 s 62; 1893 c 124 s 63.]

Expiration date—2026 c 221 s 403: "Section 403 of this act expires January 1, 2027." [2026 c 221 s 1104.]

Application—2026 c 221 ss 401-404 and 901-903: See note following RCW 84.52.043.

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

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

Expiration date—2024 c 361 ss 3 and 5: See note following RCW 84.52.043.

Expiration date—2023 c 28 ss 3 and 5: "Sections 3 and 5 of this act expire January 1, 2027." [2023 c 28 s 10.]

Application—2023 c 28 ss 3 and 5: "Sections 3 and 5 of this act apply to taxes levied for collection in 2024 through 2026." [2023 c 28 s 13.]

Application—Expiration date—2021 c 117: See notes following RCW 36.69.145.

Effective date—2017 c 196 s 10: "Section 10 of this act takes effect January 1, 2018." [2017 c 196 s 17.]

Expiration date—2017 c 196 s 9: "Section 9 of this act expires January 1, 2018." [2017 c 196 s 16.]

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

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: See note following RCW 84.52.043.

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: See note following RCW 84.52.043.

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—2015 3rd sp.s. c 24 s 405: "Section 405 of this act takes effect January 1, 2018." [2015 3rd sp.s. c 24 s 806.]

Expiration date—2015 3rd sp.s. c 24 s 404: "Section 404 of this act expires January 1, 2018." [2015 3rd sp.s. c 24 s 805.]

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Contingent effective date—2011 1st sp.s. c 28 s 2: "(1) Section 1 of this act takes effect if section 1, chapter 275, Laws of 2011 is not enacted into law.

(2) Section 2 of this act takes effect if section 1, chapter 275, Laws of 2011 is enacted into law." [2011 1st sp.s. c 28 s 6.]

Application—2011 1st sp.s. c 28: "This act applies to taxes levied for collection in 2012 through 2017." [2011 1st sp.s. c 28 s 5.]

Expiration date—2011 1st sp.s. c 28: "This act expires January 1, 2018." [2011 1st sp.s. c 28 s 7.]

Application—Expiration date—2011 c 275: See notes following RCW 84.52.043.

Severability—2007 c 54: See note following RCW 82.04.050.

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Intent—1995 2nd sp.s. c 13: See note following RCW 84.48.080.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—1988 c 274: "The legislature finds that, due to statutory and constitutional limitations, the interdependence of the regular property tax levies of the state, counties, county road districts, cities and towns, and junior taxing districts can cause significant reductions in the otherwise authorized levies of those taxing districts, resulting in serious disruptions to essential services provided by those taxing districts. The purpose of this act is to avoid unnecessary reductions in regular property tax revenue without exceeding existing statutory and constitutional tax limitations on cumulative regular property tax levy rates. The legislature declares that it is a purpose of the state, counties, county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by this act by which revenue levels supporting the services provided by all taxing districts might be maintained." [1988 c 274 s 1.]

Severability—1988 c 274: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1988 c 274 s 13.]

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

Intent—1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 s 1.]

Effective date—Application—1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 s 11.]

RCW 84.52.010 Taxes levied or voted in specific amounts—Effect of constitutional and statutory limitations. ***(Effective January 1, 2027.)*** (1) Except as is permitted under RCW 84.55.050, all taxes must be levied or voted in specific amounts.

(2) The rate percent of all taxes for state and county purposes, and purposes of taxing districts coextensive with the county, must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the county, as shown by the completed tax rolls of the county, and the rate percent of all taxes levied for purposes of taxing districts within any county must be determined, calculated and fixed by the county assessors of the respective counties, within the limitations provided by law, upon the assessed valuation of the property of the taxing districts respectively.

(3) When a county assessor finds that the aggregate rate of tax levy on any property, that is subject to the limitations set forth in RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either of these sections, the assessor must recompute and establish a consolidated levy in the following manner:

(a) The full certified rates of tax levy for state, county, county road district, regional transit authority, and city or town purposes must be extended on the tax rolls in amounts not exceeding the limitations established by law; however any state levy takes precedence over all other levies and may not be reduced for any purpose other than that required by RCW 84.55.010. If, as a result of the levies imposed under RCW 36.54.130, 73.08.080(1)(b)(i), 71.20.110(1)(b)(i), 84.34.230, 84.52.069, 84.52.105, 36.62.090, 84.52.115(2)(a), the portion of the levy by a metropolitan park district that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816, and the portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3), the combined rate of regular property tax levies that are subject to the one percent limitation exceeds one percent of the true and fair value of any property, then these levies must be reduced as follows:

(i) The portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3) must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(ii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a flood control zone district that was protected under RCW 84.52.816 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(iii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.140 must be reduced until the combined rate no longer

exceeds one percent of the true and fair value of any property or must be eliminated;

(iv) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a fire protection district or regional fire protection service authority that is protected under RCW 84.52.125 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(v) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a county under RCW 84.52.135 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vi) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the levy imposed by a ferry district under RCW 36.54.130 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(vii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, the portion of the levy by a metropolitan park district that is protected under RCW 84.52.120 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(viii) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the levies imposed under RCW 84.34.230, 84.52.105, 36.62.090, 84.52.115(2)(a), and any portion of the levy imposed under RCW 84.52.069 that is in excess of 30 cents per $1,000 of assessed value, must be reduced on a pro rata basis until the combined rate no longer exceeds one percent of the true and fair value of any property or must be eliminated;

(ix) If the combined rate of regular property tax levies that are subject to the one percent limitation still exceeds one percent of the true and fair value of any property, then the 30 cents per $1,000 of assessed value of tax levy imposed under RCW 84.52.069 must be reduced until the combined rate no longer exceeds one percent of the true and fair value of any property or eliminated;

(x) If the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced on a pro rata basis or eliminated; and

(xi) If the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for developmental disabilities or mental health services under RCW 71.20.110(1)(b)(i) must be reduced on a pro rata basis or eliminated.

(b) The certified rates of tax levy subject to these limitations by all junior taxing districts imposing taxes on such property must be reduced or eliminated as follows to bring the consolidated levy of taxes on such property within the provisions of these limitations:

(i) First, the certified property tax levy authorized under RCW 84.52.821 must be reduced on a pro rata basis or eliminated;

(ii) Second, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of those

junior taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or eliminated;

(iii) Third, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of flood control zone districts other than the portion of a levy protected under RCW 84.52.816 must be reduced on a pro rata basis or eliminated;

(iv) Fourth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates of all other junior taxing districts, other than fire protection districts, regional fire protection service authorities, library districts, the first 50 cents per $1,000 of assessed valuation levies for metropolitan park districts, and the first 50 cents per $1,000 of assessed valuation levies for public hospital districts, must be reduced on a pro rata basis or eliminated;

(v) Fifth, if the consolidated tax levy rate still exceeds these limitations, the first 50 cents per $1,000 of assessed valuation levies for metropolitan park districts created on or after January 1, 2002, must be reduced on a pro rata basis or eliminated;

(vi) Sixth, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized to fire protection districts under RCW 52.16.140 and 52.16.160 and regional fire protection service authorities under RCW 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or eliminated; and

(vii) Seventh, if the consolidated tax levy rate still exceeds these limitations, the certified property tax levy rates authorized for fire protection districts under RCW 52.16.130, regional fire protection service authorities under RCW 52.26.140(1)(a), library districts, metropolitan park districts created before January 1, 2002, under their first 50 cents per $1,000 of assessed valuation levy, and public hospital districts under their first 50 cents per $1,000 of assessed valuation levy, must be reduced on a pro rata basis or eliminated. [2026 c 221 s 404; 2024 c 361 s 6; 2023 c 28 s 4; 2017 c 196 s 10; (2017 c 196 s 9 expired January 1, 2018). Prior: 2015 3rd sp.s. c 44 s 325; (2015 3rd sp.s. c 44 s 324 expired January 1, 2018); 2015 3rd sp.s. c 24 s 405; (2015 3rd sp.s. c 24 s 404 expired January 1, 2018); 2015 c 170 s 2; (2011 1st sp.s. c 28 s 2 expired January 1, 2018); (2011 c 275 s 1 expired January 1, 2018); 2009 c 551 s 7; 2007 c 54 s 26; 2005 c 122 s 2; prior: 2004 c 129 s 21; 2004 c 80 s 3; 2003 c 83 s 310; prior: 2002 c 248 s 15; 2002 c 88 s 7; 1995 2nd sp.s. c 13 s 4; 1995 c 99 s 2; 1994 c 124 s 36; 1993 c 337 s 4; 1990 c 234 s 4; 1988 c 274 s 7; 1987 c 255 s 1; 1973 1st ex.s. c 195 s 101; 1973 1st ex.s. c 195 s 146; 1971 ex.s. c 243 s 6; 1970 ex.s. c 92 s 4; 1961 c 15 s 84.52.010; prior: 1947 c 270 s 1; 1925 ex.s. c 130 s 74; Rem. Supp. 1947 s 11235; prior: 1920 ex.s. c 3 s 1; 1897 c 71 s 62; 1893 c 124 s 63.]

Effective date—2026 c 221 s 404: "Section 404 of this act takes effect January 1, 2027." [2026 c 221 s 1105.]

Application—2026 c 221 ss 401-404 and 901-903: See note following RCW 84.52.043.

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

Effective date—2024 c 361 ss 4 and 6: See note following RCW 84.52.043.

Effective date—2023 c 28 ss 4 and 6: "Sections 4 and 6 of this act take effect January 1, 2027." [2023 c 28 s 11.]

Application—2023 c 28 ss 4 and 6: "Sections 4 and 6 of this act apply to taxes levied for collection in 2027 and thereafter." [2023 c 28 s 14.]

Effective date—2017 c 196 s 10: "Section 10 of this act takes effect January 1, 2018." [2017 c 196 s 17.]

Expiration date—2017 c 196 s 9: "Section 9 of this act expires January 1, 2018." [2017 c 196 s 16.]

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

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: See note following RCW 84.52.043.

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: See note following RCW 84.52.043.

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—2015 3rd sp.s. c 24 s 405: "Section 405 of this act takes effect January 1, 2018." [2015 3rd sp.s. c 24 s 806.]

Expiration date—2015 3rd sp.s. c 24 s 404: "Section 404 of this act expires January 1, 2018." [2015 3rd sp.s. c 24 s 805.]

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Contingent effective date—2011 1st sp.s. c 28 s 2: "(1) Section 1 of this act takes effect if section 1, chapter 275, Laws of 2011 is not enacted into law.

(2) Section 2 of this act takes effect if section 1, chapter 275, Laws of 2011 is enacted into law." [2011 1st sp.s. c 28 s 6.]

Application—2011 1st sp.s. c 28: "This act applies to taxes levied for collection in 2012 through 2017." [2011 1st sp.s. c 28 s 5.]

Expiration date—2011 1st sp.s. c 28: "This act expires January 1, 2018." [2011 1st sp.s. c 28 s 7.]

Application—Expiration date—2011 c 275: See notes following RCW 84.52.043.

Severability—2007 c 54: See note following RCW 82.04.050.

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Intent—1995 2nd sp.s. c 13: See note following RCW 84.48.080.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—1988 c 274: "The legislature finds that, due to statutory and constitutional limitations, the interdependence of the regular property tax levies of the state, counties, county road districts, cities and towns, and junior taxing districts can cause significant reductions in the otherwise authorized levies of those taxing districts, resulting in serious disruptions to essential services provided by those taxing districts. The purpose of this act is to avoid unnecessary reductions in regular property tax revenue without exceeding existing statutory and constitutional tax limitations on cumulative regular property tax levy rates. The legislature declares that it is a purpose of the state, counties, county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by this act by which revenue levels supporting the services provided by all taxing districts might be maintained." [1988 c 274 s 1.]

Severability—1988 c 274: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1988 c 274 s 13.]

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

Intent—1970 ex.s. c 92: "It is the intent of this 1970 amendatory act to prevent a potential doubling of property taxes that might otherwise result from the enforcement of the constitutionally required fifty percent assessment ratio as of January 1, 1970, and to adjust property tax millage rates for subsequent years to levels which will conform to the requirements of any constitutional amendment imposing a one percent limitation on property taxes. It is the further intent of this 1970 amendatory act that the statutory authority of any taxing district to impose excess levies shall not be impaired by reason of the reduction in millage rates for regular property tax levies. This 1970 amendatory act shall be construed to effectuate the legislative intent expressed in this section." [1970 ex.s. c 92 s 1.]

Effective date—Application—1970 ex.s. c 92: "This act shall take effect July 1, 1970 but shall not affect property taxes levied in 1969 or prior years." [1970 ex.s. c 92 s 11.]

RCW 84.52.018 Calculation of tax levy rates when the assessment of highly valued property is in dispute. Whenever any property value or claim for exemption or cancellation of a property assessment is appealed to the state board of tax appeals or court of competent jurisdiction and the dollar difference between the total value asserted by the taxpayer and the total value asserted by the opposing party exceeds one-fourth of one percent of the total assessed value of property in the county, the assessor shall use only that portion of the total value which is not in controversy for purposes of computing the levy rates and extending the tax on the tax roll in accordance with this chapter, unless the state board of tax appeals has issued its determination at the time of extending the tax.

When the state board of tax appeals or court of competent jurisdiction makes its final determination, the proper amount of tax shall be extended and collected for each taxing district if this has not already been done. The amount of tax collected and extended shall include interest at the rate of nine percent per year on the amount of the board's final determination minus the amount not in controversy. The interest shall accrue from the date the taxes on the amount not in controversy were first due and payable. Any amount extended in excess of that permitted by chapter 84.55 RCW shall be held in abeyance and used to reduce the levy rates of the next succeeding levy. [1994 c 124 s 37; 1989 c 378 s 15; 1987 c 156 s 1.]

RCW 84.52.020 City and district budgets to be filed with county legislative authority. It shall be the duty of the city council or other governing body of every city, other than a city having a population of three hundred thousand or more, the board of directors of school districts of the first class, the superintendent of each educational service district for each constituent second-class school district, commissioners of port districts, commissioners of metropolitan park districts, and of all officials or boards of taxing districts within or coextensive with any county required by law to certify to the county legislative authority, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the city or district, through their chair and clerk, or secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November. [2005 c 52 s 1; 1994 c 81 s 85; 1988 c 222 s 27; 1975-'76 2nd ex.s. c 118 s 33; 1975 c 43 s 33; 1961 c 15 s 84.52.020. Prior: 1939 c 37 s 1; 1925 ex.s. c 130 s 75; RRS s 11236; prior: 1909 c 138 s 1; 1893 c 71 ss 2, 3.]

Severability—1975-'76 2nd ex.s. c 118: See note following RCW 28A.505.010.

Effective date—Severability—1975 c 43: See notes following RCW 28A.535.050.

RCW 84.52.025 Budgets of taxing districts filed with county commissioners to indicate estimate of cash balance. The governing body of all taxing districts within or coextensive with any county, which are required by law to certify to a board of county commissioners, for the purpose of levying district taxes, budgets or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the district, shall clearly indicate an estimate of cash balance at the beginning and ending of each budget period in said budget or estimate. [1961 c 52 s 1.]

RCW 84.52.030 Time of levy. For the purpose of raising revenue for state, county, and other taxing district purposes, the county legislative authority of each county, and all other officials or boards authorized by law to levy taxes for taxing district purposes, must levy taxes on all the taxable property in the county or district, as the case may be, sufficient for such purposes, and within the limitations permitted by law. [2010 c 106 s 312; 1994 c 124 s 38; 1961 c 15 s 84.52.030. Prior: 1927 c 303 s 1; 1925 ex.s. c 130 s 77; RRS s 11238; prior: 1903 c 165 s 1; 1897 c 71 s 63; 1893 c 124 s 64; 1890 p 559 s 78; Code 1881 s 2880.]

Effective date—2010 c 106: See note following RCW 35.102.145.

RCW 84.52.040 Levies to be made on assessed valuation. Whenever any taxing district or the officers thereof shall, pursuant to any provision of law or of its charter or ordinances, levy any tax, the assessed value of the property of such taxing district shall be taken and considered as the taxable value upon which such levy shall be made. [1961 c 15 s 84.52.040. Prior: 1919 c 142 s 3; RRS s 11228.]

RCW 84.52.043 Limitations upon regular property tax levies. ***(Effective until January 1, 2027.)*** Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named are as follows:

(1) Levies of the senior taxing districts are as follows: (a) The levies by the state may not exceed the applicable aggregate rate limit specified in *RCW 84.52.065 (2) or (4) adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county may not exceed $1.80 per $1,000 of assessed value; (c) the levy by any county pursuant to RCW 73.08.080(1)(b)(i) may not exceed 27 cents per $1,000 of assessed value or be less than 1.125 cents per $1,000 of assessed value; (d) the levy by any county pursuant to RCW 71.20.110(1)(b)(i) may not exceed 2.5 cents per $1,000 of assessed value; (e) the levy by any road district may not exceed $2.25 per $1,000 of assessed value; and (f) the levy by any city or town may not exceed $3.375 per $1,000 of assessed value. However, any county is hereby authorized to increase its levy from $1.80 to a rate not to exceed $2.475 per $1,000 of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed

$4.05 per $1,000 of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, may not exceed $5.90 per $1,000 of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection do not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; (e) levies to finance affordable housing imposed under RCW 84.52.105; (f) the portions of levies by metropolitan park districts that are protected under RCW 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies for criminal justice purposes under RCW 84.52.135; (i) the portions of levies by fire protection districts and regional fire protection service authorities that are protected under RCW 84.52.125; (j) levies by counties for transit-related purposes under RCW 84.52.140; (k) the portion of the levy by flood control zone districts that are protected under RCW 84.52.816; (l) levies imposed by a regional transit authority under RCW 81.104.175; (m) levies imposed by any park and recreation district described under RCW 84.52.010(3)(a)(viii); (n) levies for county public health clinic operations, maintenance, and capital expenses under RCW 84.52.115(2)(a); (o) levies for veterans' assistance under RCW 73.08.080(1)(b)(i); (p) levies for developmental disabilities or mental health services under RCW 71.20.110(1)(b)(i); (q) the portion of the levies for fire protection districts under RCW 52.02.160 that are protected under RCW 84.52.125; (r) the portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3); and (s) levies for county hospital purposes under RCW 36.62.090. [2026 c 221 s 401; 2024 c 361 s 3; 2023 c 28 s 5; 2021 c 117 s 3; 2020 c 253 s 3; 2017 3rd sp.s. c 13 s 304; (2017 3rd sp.s. c 13 s 303 expired January 1, 2018); 2017 c 196 s 12; (2017 c 196 s 11 expired January 1, 2018); 2015 3rd sp.s. c 44 s 323; (2015 3rd sp.s. c 44 s 322 expired January 1, 2018); 2015 c 170 s 4; (2011 c 275 s 2 expired January 1, 2018); 2009 c 551 s 6; 2005 c 122 s 3; 2004 c 80 s 4; 2003 c 83 s 311; 1995 c 99 s 3; 1993 c 337 s 3; 1990 c 234 s 1; 1989 c 378 s 36; 1988 c 274 s 5; 1973 1st ex.s. c 195 s 134.]

***Reviser's note:** RCW 84.52.065 was amended by 2026 c 163 s 301, removing subsections (2) and (4).

Application—2026 c 221 ss 401-404 and 901-903: "Sections 401 through 404 and 901 through 903 of this act apply to taxes levied for collection in 2027 and thereafter." [2026 c 221 s 904.]

Expiration date—2026 c 221 s 401: "Section 401 of this act expires January 1, 2027." [2026 c 221 s 1102.]

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

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

Expiration date—2024 c 361 ss 3 and 5: "Sections 3 and 5 of this act expire January 1, 2027." [2024 c 361 s 7.]

Expiration date—Application—2023 c 28 ss 3 and 5: See notes following RCW 84.52.010.

Application—Expiration date—2021 c 117: See notes following RCW 36.69.145.

Effective date—2020 c 253: See note following RCW 84.52.105.

Effective date—2017 3rd sp.s. c 13 s 304: "Section 304 of this act takes effect January 1, 2018." [2017 3rd sp.s. c 13 s 319.]

Expiration date—2017 3rd sp.s. c 13 s 303: "Section 303 of this act expires January 1, 2018." [2017 3rd sp.s. c 13 s 318.]

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.

Effective date—2017 c 196 s 12: "Section 12 of this act takes effect January 1, 2018." [2017 c 196 s 20.]

Expiration date—2017 c 196 s 11: "Section 11 of this act expires January 1, 2018." [2017 c 196 s 19.]

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

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: "Sections 323 and 325 of this act take effect January 1, 2018." [2015 3rd sp.s. c 44 s 432.]

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: "Sections 322 and 324 of this act expire January 1, 2018." [2015 3rd sp.s. c 44 s 431.]

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Application—2011 c 275: "This act applies to taxes levied for collection in 2012 through 2017." [2011 c 275 s 4.]

Expiration date—2011 c 275: "This act expires January 1, 2018." [2011 c 275 s 5.]

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Finding—1993 c 337: See note following RCW 84.52.105.

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

Effective date—1973 2nd ex.s. c 4: "Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974." [1973 2nd ex.s. c 4 s 6.]

Emergency—1973 2nd ex.s. c 4: "Except as otherwise in this 1973 amendatory act provided, this 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1973 2nd ex.s. c 4 s 7.]

Construction—1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 s 155.]

Severability—1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 s 153.]

Effective dates and termination dates—1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 shall not be effective until July 1, 1973, at which time section 136 shall be void and of no effect: PROVIDED, FURTHER, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: PROVIDED, FURTHER, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: PROVIDED, FURTHER, That section 152 shall be

void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 s 3; 1973 1st ex.s. c 195 s 154.]

RCW 84.52.043 Limitations upon regular property tax levies. ***(Effective January 1, 2027.)*** Within and subject to the limitations imposed by RCW 84.52.050 as amended, the regular ad valorem tax levies upon real and personal property by the taxing districts hereafter named are as follows:

(1) Levies of the senior taxing districts are as follows: (a) The levies by the state may not exceed the applicable aggregate rate limit specified in *RCW 84.52.065 (2) or (4) adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue to be used exclusively for the support of the common schools; (b) the levy by any county may not exceed $1.80 per $1,000 of assessed value; (c) the levy by any county pursuant to RCW 73.08.080(1)(b)(i) may not exceed 27 cents per $1,000 of assessed value or be less than 1.125 cents per $1,000 of assessed value; (d) the levy by any county pursuant to RCW 71.20.110(1)(b)(i) may not exceed 2.5 cents per $1,000 of assessed value; (e) the levy by any road district may not exceed $2.25 per $1,000 of assessed value; and (f) the levy by any city or town may not exceed $3.375 per $1,000 of assessed value. However any county is hereby authorized to increase its levy from $1.80 to a rate not to exceed $2.475 per $1,000 of assessed value for general county purposes if the total levies for both the county and any road district within the county do not exceed $4.05 per $1,000 of assessed value, and no other taxing district has its levy reduced as a result of the increased county levy.

(2) The aggregate levies of junior taxing districts and senior taxing districts, other than the state, may not exceed $5.90 per $1,000 of assessed valuation. The term "junior taxing districts" includes all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts. The limitations provided in this subsection do not apply to: (a) Levies at the rates provided by existing law by or for any port or public utility district; (b) excess property tax levies authorized in Article VII, section 2 of the state Constitution; (c) levies for acquiring conservation futures as authorized under RCW 84.34.230; (d) levies for emergency medical care or emergency medical services imposed under RCW 84.52.069; (e) levies to finance affordable housing imposed under RCW 84.52.105; (f) the portions of levies by metropolitan park districts that are protected under RCW 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies for criminal justice purposes under RCW 84.52.135; (i) the portions of levies by fire protection districts and regional fire protection service authorities that are protected under RCW 84.52.125; (j) levies by counties for transit-related purposes under RCW 84.52.140; (k) the portion of the levy by flood control zone districts that are protected under RCW 84.52.816; (l) levies imposed by a regional transit authority under RCW 81.104.175; (m) the portion of any levy resulting from the correction of a levy error under RCW 84.52.085(3); (n) levies for county public health clinic operations, maintenance, and capital expenses under RCW 84.52.115(2)(a); (o) levies for veterans' assistance under RCW 73.08.080(1)(b)(i); (p) levies for developmental disabilities or mental health services under RCW 71.20.110(1)(b)(i); (q) the portion of the levies for fire protection districts under RCW 52.02.160 that are protected under RCW 84.52.125; and (r) levies for

county hospital purposes under RCW 36.62.090. [2026 c 221 s 402; 2024 c 361 s 4; 2023 c 28 s 6; 2020 c 253 s 3; 2017 3rd sp.s. c 13 s 304; (2017 3rd sp.s. c 13 s 303 expired January 1, 2018); 2017 c 196 s 12; (2017 c 196 s 11 expired January 1, 2018); 2015 3rd sp.s. c 44 s 323; (2015 3rd sp.s. c 44 s 322 expired January 1, 2018); 2015 c 170 s 4; (2011 c 275 s 2 expired January 1, 2018); 2009 c 551 s 6; 2005 c 122 s 3; 2004 c 80 s 4; 2003 c 83 s 311; 1995 c 99 s 3; 1993 c 337 s 3; 1990 c 234 s 1; 1989 c 378 s 36; 1988 c 274 s 5; 1973 1st ex.s. c 195 s 134.]

***Reviser's note:** RCW 84.52.065 was amended by 2026 c 163 s 301, removing subsections (2) through (4).

Effective date—2026 c 221 s 402: "Section 402 of this act takes effect January 1, 2027." [2026 c 221 s 1103.]

Application—2026 c 221 ss 401-404 and 901-903: See note following RCW 84.52.043.

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

Effective date—2024 c 361 ss 4 and 6: "Sections 4 and 6 of this act take effect January 1, 2027." [2024 c 361 s 8.]

Effective date—Application—2023 c 28 ss 4 and 6: See notes following RCW 84.52.010.

Effective date—2020 c 253: See note following RCW 84.52.105.

Effective date—2017 3rd sp.s. c 13 s 304: "Section 304 of this act takes effect January 1, 2018." [2017 3rd sp.s. c 13 s 319.]

Expiration date—2017 3rd sp.s. c 13 s 303: "Section 303 of this act expires January 1, 2018." [2017 3rd sp.s. c 13 s 318.]

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.

Effective date—2017 c 196 s 12: "Section 12 of this act takes effect January 1, 2018." [2017 c 196 s 20.]

Expiration date—2017 c 196 s 11: "Section 11 of this act expires January 1, 2018." [2017 c 196 s 19.]

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

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Effective date—2015 3rd sp.s. c 44 ss 323 and 325: "Sections 323 and 325 of this act take effect January 1, 2018." [2015 3rd sp.s. c 44 s 432.]

Expiration date—2015 3rd sp.s. c 44 ss 322 and 324: "Sections 322 and 324 of this act expire January 1, 2018." [2015 3rd sp.s. c 44 s 431.]

Effective date—2015 3rd sp.s. c 44: See note following RCW 46.68.395.

Effective date—Findings—Intent—Application—2015 c 170: See notes following RCW 84.52.816.

Application—2011 c 275: "This act applies to taxes levied for collection in 2012 through 2017." [2011 c 275 s 4.]

Expiration date—2011 c 275: "This act expires January 1, 2018." [2011 c 275 s 5.]

Application—2005 c 122: See note following RCW 84.52.125.

Effective date—2004 c 80: See note following RCW 84.52.135.

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Finding—1993 c 337: See note following RCW 84.52.105.

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

Effective date—1973 2nd ex.s. c 4: "Sections 4 through 6 of this 1973 amendatory act shall be effective on and after January 1, 1974." [1973 2nd ex.s. c 4 s 6.]

Emergency—1973 2nd ex.s. c 4: "Except as otherwise in this 1973 amendatory act provided, this 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately." [1973 2nd ex.s. c 4 s 7.]

Construction—1973 1st ex.s. c 195: "Sections 135 through 152 of this 1973 amendatory act shall apply to tax levies made in 1973 for collection in 1974, and sections 1 through 134 shall apply to tax levies made in 1974 and each year thereafter for collection in 1975 and each year thereafter." [1973 1st ex.s. c 195 s 155.]

Severability—1973 1st ex.s. c 195: "If any provision of this 1973 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1973 1st ex.s. c 195 s 153.]

Effective dates and termination dates—1973 1st ex.s. c 195 (as amended by 1973 2nd ex.s. c 4): "This 1973 amendatory act, chapter 195, Laws of 1973, is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately: PROVIDED, That section 9 shall take effect January 1, 1975, and section 133(3) shall take effect on January 31, 1974: PROVIDED, FURTHER, That section 137 shall not be effective until July 1, 1973, at which time section 136 shall be void and of no effect: PROVIDED, FURTHER, That section 138 shall not be effective until January 1, 1974, at which time section 137 shall be void and of no effect: PROVIDED, FURTHER, That section 139 shall not be effective until July 1, 1974 at which time section 138 shall be void and of no effect, and section 139 shall be null and void and of no further effect on and after January 1, 1975: PROVIDED, FURTHER, That sections 1 through 8, sections 10 through 132, section 133(1), (2), (4), and (5), and section 134 shall not take effect until January 1, 1974, at which time sections 135, 136, and sections 140 through 151 shall be void and of no effect: PROVIDED, FURTHER, That section 152 shall be void and of no effect on and after January 1, 1975." [1973 2nd ex.s. c 4 s 3; 1973 1st ex.s. c 195 s 154.]

RCW 84.52.044 Limitations upon regular property tax levies—Participating fire protection jurisdictions. (1) If a fire protection district is a participating fire protection jurisdiction in a regional fire protection service authority, the regular property tax levies of the fire protection district are limited as follows:

(a) The regular levy of the district under RCW 52.16.130 shall not exceed fifty cents per thousand dollars of assessed value of taxable property in the district less the amount of any levy imposed by the authority under RCW 52.26.140(1)(a);

(b) The levy of the district under RCW 52.16.140 shall not exceed fifty cents per thousand dollars of assessed value of taxable property in the district less the amount of any levy imposed by the authority under RCW 52.26.140(1)(b); and

(c) The levy of the district under RCW 52.16.160 shall not exceed fifty cents per thousand dollars of assessed value of taxable property in the district less the amount of any levy imposed by the authority under RCW 52.26.140(1)(c).

(2) If a city or town is a participating fire protection jurisdiction in a regional fire protection service authority, the regular levies of the city or town shall not exceed the applicable rates provided in RCW 27.12.390, 52.04.081, and 84.52.043(1) less the aggregate rates of any regular levies made by the authority under RCW 52.26.140(1).

(3) If a port district is a participating fire protection jurisdiction in a regional fire protection service authority, the regular levy of the port district under RCW 53.36.020 shall not exceed forty-five cents per thousand dollars of assessed value of taxable property in the district less the aggregate rates of any regular levies imposed by the authority under RCW 52.26.140(1).

(4) For purposes of this section, the following definitions apply:

(a) "Fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district; and

(b) "Participating fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district that is represented on the governing board of a regional fire protection service authority or annexed into a regional fire protection service authority. [2011 c 271 s 3; 2011 c 141 s 4; 2004 c 129 s 20.]

RCW 84.52.050 Limitation of levies. Except as hereinafter provided, the aggregate of all tax levies upon real and personal property by the state and all taxing districts, now existing or hereafter created, shall not in any year exceed one percentum of the true and fair value of such property in money: PROVIDED, HOWEVER, That nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as authorized by law and in conformity with the provisions of Article VII, section 2(a), (b), or (c) of the Constitution of the state of Washington.

Nothing herein contained shall prohibit the legislature from allocating or reallocating the authority to levy taxes between the taxing districts of the state and its political subdivisions in a manner which complies with the aggregate tax limitation set forth in this section. [1973 1st ex.s. c 194 s 1; 1973 c 2 s 1 (Initiative Measure No. 44, approved November 7, 1972). Prior: 1972 ex.s. c 124 s 8; 1971 ex.s. c 299 s 24; 1970 ex.s. c 92 s 5; 1970 ex.s. c 8 s 4; prior: 1969 ex.s. c 262 s 65; 1969 ex.s. c 216 s 1; 1967 ex.s. c 133 s 3; 1961 c 143 s 1; 1961 c 15 s 84.52.050; prior: 1957 c 262 s 1; 1953 c 175 s 1; 1951 2nd ex.s. c 23 s 2; 1951 c 255 s 1, part; 1950 ex.s. c 11 s 1, part; 1945 c 253 s 1, part; 1941 c 176 s 1, part; 1939 c 83 s 1, part; 1939 c 2 (Initiative Measure No. 129); 1937 c 1 (Initiative Measure No. 114); 1935 c 2 (Initiative Measure No. 94); 1933 c 4 (Initiative Measure No. 64); cf. RRS s 11238, 11238-1a, 11238-1b, 11238-1c, 11238-1d; Rem. Supp. 1941 s 11238; Rem. Supp. 1945 s 11238-1e.]

Effective date—Severability—1972 ex.s. c 124: See notes following RCW 28A.150.250.

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

Intent—Effective date—Application—1970 ex.s. c 92: See notes following RCW 84.52.010.

Limitation on levies: State Constitution Art. 7 s 2.

State levy for support of common schools: RCW 84.52.065 and 84.52.067.

RCW 84.52.0502 Rules for administration. The department of revenue shall adopt such rules consistent with chapter 274, Laws of

1988 as shall be necessary or desirable to permit its effective administration. [2000 c 103 s 29; 1988 c 274 s 9.]

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

RCW 84.52.052 Excess levies authorized—When—Procedure. The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW 84.52.043 shall not prevent the levy of additional taxes by any taxing district, except school districts and fire protection districts, in which a larger levy is necessary in order to prevent the impairment of the obligation of contracts. As used in this section, the term "taxing district" means any county, metropolitan park district, park and recreation service area, park and recreation district, water-sewer district, solid waste disposal district, public facilities district, flood control zone district, county rail district, service district, public hospital district, road district, rural county library district, island library district, rural partial-county library district, intercounty rural library district, cemetery district, city, town, transportation benefit district, emergency medical service district with a population density of less than one thousand per square mile, cultural arts, stadium, and convention district, ferry district, city transportation authority, or regional fire protection service authority.

Any such taxing district may levy taxes at a rate in excess of the rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or 84.55.010 through 84.55.050, when authorized so to do by the voters of such taxing district in the manner set forth in Article VII, section 2(a) of the Constitution of this state at a special or general election to be held in the year in which the levy is made.

A special election may be called and the time therefor fixed by the county legislative authority, or council, board of commissioners, or other governing body of any such taxing district, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no." [2004 c 129 s 22; 2003 c 83 s 312. Prior: 2002 c 248 s 16; 2002 c 180 s 1; 1996 c 230 s 1615; 1993 c 284 s 4; 1991 c 138 s 1; 1989 c 53 s 4; 1988 ex.s. c 1 s 18; prior: 1983 c 315 s 10; 1983 c 303 s 16; 1983 c 130 s 11; 1983 c 2 s 19; prior: 1982 1st ex.s. c 22 s 17; 1982 c 175 s 7; 1982 c 123 s 19; 1981 c 210 s 20; 1977 ex.s. c 325 s 1; 1977 c 4 s 1; 1973 1st ex.s. c 195 s 102; 1973 1st ex.s. c 195 s 147; 1973 c 3 s 1; 1971 ex.s. c 288 s 26; 1965 ex.s. c 113 s 1; 1963 c 112 s 1; 1961 c 15 s 84.52.052; prior: 1959 c 304 s 8; 1959 c 290 s 1; 1957 c 58 s 15; 1957 c 32 s 1; 1955 c 93 s 1; 1953 c 189 s 1; 1951 2nd ex.s. c 23 s 3; prior: 1951 c 255 s 1, part; 1950 ex.s. c 11 s 1, part; 1945 c 253 s 1, part; 1941 c 176 s 1, part; 1939 c 83 s 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 s 11238-1e, part.]

Findings—Intent—Captions, part headings not law—Severability—Effective date—2003 c 83: See notes following RCW 36.57A.200.

Contingent effective date—2002 c 180: "This act takes effect January 1, 2003, if the proposed amendment to Article VII, section 2 of the state Constitution authorizing multiyear excess property tax levies is validly submitted to and approved by the voters at the next general election. If the proposed amendment is not approved, this act is void in its entirety." [2002 c 180 s 4.] The proposed amendment to Article VII, section 2 was approved at the November 2002 election.

Part headings not law—Effective date—1996 c 230: See notes following RCW 57.02.001.

Severability—1989 c 53: See note following RCW 36.73.020.

Severability—1983 c 315: See note following RCW 90.03.500.

Severability—1983 c 2: See note following RCW 18.71.030.

Severability—1982 c 175: See note following RCW 36.58.100.

Severability—1981 c 210: See note following RCW 36.68.400.

Severability—1977 ex.s. c 325: "If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 ex.s. c 325 s 5.]

Effective date—1977 ex.s. c 325: "This 1977 amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect July 1, 1977." [1977 ex.s. c 325 s 6.]

Severability—1977 c 4: "If any provision of this 1977 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1977 c 4 s 4.]

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.

RCW 84.52.053 Levies by school districts authorized—When—Procedure. (1) The limitations imposed by RCW 84.52.050 through 84.52.056, and 84.52.043 shall not prevent the levy of taxes by school districts, when authorized so to do by the voters of such school district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) and Article IX, section 1 of the Constitution of this state. Elections for such taxes shall be held in the year in which the levy is made or, in the case of propositions authorizing two-year through four-year levies for enrichment funding for a school district, authorizing two-year levies for transportation

vehicle funds established in RCW 28A.160.130 or authorizing two-year through six-year levies to support the construction, modernization, or remodeling of school facilities, which includes the purposes of RCW 28A.320.330(2) (f) and (g), in the year in which the first annual levy is made.

(2)(a) Once additional tax levies have been authorized for enrichment funding for a school district for a two-year through four-year period as provided under subsection (1) of this section, no further additional tax levies for enrichment funding for the district for that period may be authorized, except for additional levies to provide for subsequently enacted increases affecting the district's maximum levy.

(b) Notwithstanding (a) of this subsection, any school district that is required to annex or receive territory pursuant to a dissolution of a financially insolvent school district pursuant to RCW 28A.315.225 may call either a replacement or supplemental levy election within the school district, including the territory annexed or transferred, as follows:

(i) An election for a proposition authorizing two-year through four-year levies for enrichment funding for a school district may be called and held before the effective date of dissolution to replace existing enrichment levies and to provide for increases due to the dissolution.

(ii) An election for a proposition authorizing additional tax levies may be called and held before the effective date of dissolution to provide for increases due to the dissolution.

(iii) In the event a replacement levy election under (b)(i) of this subsection is held but does not pass, the affected school district may subsequently hold a supplemental levy election pursuant to (b)(ii) of this subsection if the supplemental levy election is held before the effective date of dissolution. In the event a supplemental levy election is held under (b)(ii) of this subsection but does not pass, the affected school district may subsequently hold a replacement levy election pursuant to (b)(i) of this subsection if the replacement levy election is held before the effective date of dissolution. Failure of a replacement levy or supplemental levy election does not affect any previously approved and existing enrichment levy within the affected school district or districts.

(c) For the purpose of applying the limitation of this subsection (2), a two-year through six-year levy to support the construction, modernization, or remodeling of school facilities shall not be deemed to be a tax levy for enrichment funding for a school district.

(3) A special election may be called and the time therefor fixed by the board of school directors, by giving notice thereof by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing such excess levy shall be submitted in such form as to enable the voters favoring the proposition to vote "yes" and those opposed thereto to vote "no."

(4)(a) Beginning September 1, 2018, school districts may use enrichment levies solely to enrich the state's statutory program of basic education as authorized under RCW 28A.150.276.

(b) Beginning with propositions for enrichment levies for collection in calendar year 2020 and thereafter, a district must receive approval of an enrichment levy expenditure plan from the superintendent of public instruction under RCW 28A.505.240 before submission of the proposition to the voters. [2018 c 266 s 306; 2017

3rd sp.s. c 13 s 201; 2012 c 186 s 18; 2010 c 237 s 4; 2009 c 460 s 2; 2007 c 129 s 3; 1997 c 260 s 1; 1994 c 116 s 1; 1987 1st ex.s. c 2 s 103; 1986 c 133 s 1; 1977 ex.s. c 325 s 3.]

Effective date—2017 3rd sp.s. c 13 ss 201, 203, 206, and 207: See note following RCW 84.52.0531.

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.

Effective date—2012 c 186: See note following RCW 28A.315.025.

Rule-making authority—2012 c 186: See RCW 28A.315.902.

Intent—2010 c 237: See note following RCW 84.52.0531.

Effective date—2010 c 237 ss 1 and 3-9: See note following RCW 84.52.0531.

Intent—2007 c 129: See note following RCW 28A.320.330.

Contingent effective date—1997 c 260: "This act takes effect if the proposed amendment to Article VII, section 2 of the state Constitution authorizing school levies for periods not exceeding four years is validly submitted to and is approved and ratified by the voters at the next general election. If the proposed amendment is not approved and ratified, this act is void in its entirety." [1997 c 260 s 2.] House Joint Resolution No. 4208 was approved and ratified by the voters at the November 4, 1997, general election.

Intent—Severability—Effective date—1987 1st ex.s. c 2: See notes following RCW 84.52.0531.

Contingent effective date—1986 c 133: "This act shall take effect on December 15, 1986, if the proposed amendment to Article VII, section 2 of the state Constitution to change the time periods for school levies, House Joint Resolution No. 55, is validly submitted and is approved and ratified by the voters at a general election held in November, 1986. If the proposed amendment is not so approved and ratified, this act shall be null and void in its entirety." [1986 c 133 s 3.] 1986 House Joint Resolution No. 55 was approved at the November 1986 general election. See Article VII, section 2 and Amendment 79 of the state Constitution.

Severability—Effective date—1977 ex.s. c 325: See notes following RCW 84.52.052.

School district boundary changes: RCW 84.09.037.

School district funds: RCW 28A.320.330.

RCW 84.52.0531 Enrichment levies by school districts—Maximum dollar amount—Enrichment levy expenditure plan approval—Rules—Deposit of funds. (1) Beginning with taxes levied for collection in 2020, the maximum dollar amount which may be levied by or for any school district for enrichment levies under RCW 84.52.053 is equal to the lesser of $2.50 per $1,000 of the assessed value of property in the school district or the maximum per-pupil limit. This maximum dollar amount shall be reduced accordingly as provided under RCW 43.09.2856(2).

(2) The definitions in this subsection apply to this section unless the context clearly requires otherwise.

(a) "Inflation" means the percentage change in the seasonally adjusted consumer price index for all urban consumers, Seattle area, for the most recent 12-month period as of September 25th of the year before the taxes are payable, using the official current base compiled by the United States bureau of labor statistics.

(b) "Inflation enhancement" means:

(i) $500 in the 2026 calendar year; and

(ii) 3.33 percentage points added to inflation each year from the 2027 to 2030 calendar years.

(c) "Maximum per-pupil limit" means:

(i) Through the 2030 calendar year:

(A) $2,500, as increased by inflation, plus inflation enhancements defined in (b) of this subsection, beginning with property taxes levied for collection in 2020, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year, for school districts with fewer than 40,000 annual full-time equivalent students enrolled in the school district in the prior school year; or

(B) $3,000, as increased by inflation plus the inflation enhancement defined in (b)(i) of this subsection, beginning with property taxes levied for collection in 2020, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year, for school districts with 40,000 or more annual full-time equivalent students enrolled in the school district in the prior school year.

(ii) Beginning with the 2031 calendar year, $5,035, as increased by inflation beginning with property taxes levied for collection in 2032, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year.

(d) "Prior school year" means the most recent school year completed prior to the year in which the levies are to be collected.

(3) For districts in a high/nonhigh relationship, the enrollments of the nonhigh students attending the high school shall only be counted by the nonhigh school districts for purposes of funding under this section.

(4) For school districts participating in an innovation academy cooperative established under RCW 28A.340.080, enrollments of students attending the academy shall be adjusted so that each participant district receives its proportional share of student enrollments for purposes of funding under this section.

(5) Beginning with propositions for enrichment levies for collection in calendar year 2020 and thereafter, a district must receive approval of an enrichment levy expenditure plan under RCW 28A.505.240 before submission of the proposition to the voters.

(6) The superintendent of public instruction shall develop rules and regulations and inform school districts of the pertinent data necessary to carry out the provisions of this section.

(7) Beginning with taxes levied for collection in 2018, enrichment levy revenues must be deposited in a separate subfund of the school district's general fund pursuant to RCW 28A.320.330, and for the 2018-19 school year are subject to the restrictions of RCW 28A.150.276 and the audit requirements of RCW 43.09.2856.

(8) Funds collected from levies for transportation vehicles, construction, modernization, or remodeling of school facilities as established in RCW 84.52.053 are not subject to the levy limitations in subsections (1) through (5) of this section. [2025 c 404 s 1; 2022 c 108 s 3. Prior: 2021 c 221 s 2; 2021 c 145 s 22; 2019 c 410 s 2; 2018 c 266 s 307; 2017 3rd sp.s. c 13 s 203; (2017 3rd sp.s. c 13 s 202 expired January 1, 2019); 2017 c 6 s 3; (2017 c 6 s 2 expired January 1, 2019); (2013 c 242 s 8 expired January 1, 2019); (2012 1st sp.s. c 10 s 8 expired January 1, 2019); prior: 2010 c 237 s 2; (2010 c 237 s 1 expired January 1, 2019); 2010 c 99 s 11; (2010 c 99 s 10 expired January 1, 2012); (2009 c 4 s 908 expired January 1, 2012); (2006 c 119 s 2 expired January 1, 2019); (2004 c 21 s 2 expired January 1, 2019); 1997 c 259 s 2; 1995 1st sp.s. c 11 s 1; 1994 c 116 s 2; 1993 c 465 s 1; 1992 c 49 s 1; 1990 c 33 s 601; 1989 c 141 s 1; 1988 c 252 s 1; 1987 1st ex.s. c 2 s 101; 1987 c 185 s 40; 1985 c 374 s 1; prior: 1981 c 264 s 10; 1981 c 168 s 1; 1979 ex.s. c 172 s 1; 1977 ex.s. c 325 s 4.]

Intent—2022 c 108: "The legislature recognizes that the COVID-19 pandemic has impacted the delivery of education across the state, as school districts resume in-person instructional models with heightened efforts to protect the health and well-being of students and staff and address the pandemic's impact on student learning. The legislature also recognizes that state funding formulas are largely driven by enrollment, and the pandemic has resulted in unforeseen, temporary enrollment declines in many districts. Funding declines due to temporary, unforeseen changes in enrollment can affect a district's ability to maintain the staffing and resources needed to deliver education services. Stabilization funding in the 2020-21 school year provided important support for schools to maintain services amid enrollment declines. With this act and in the omnibus operating appropriations act, the legislature intends to extend stabilizing funding to districts that have seen temporary enrollment declines due to the COVID-19 pandemic for the final time." [2022 c 108 s 1.]

Effective date—2022 c 108: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 23, 2022]." [2022 c 108 s 5.]

Intent—2021 c 221: "The legislature recognizes that the COVID-19 pandemic has significantly changed the delivery of education across the state, as school districts transition to remote learning environments to protect the health of students and staff. The legislature also recognizes that state funding formulas are largely driven by enrollment and the pandemic has resulted in unforeseen, temporary enrollment declines in many districts. Funding declines due to temporary, unforeseen changes in enrollment can affect a district's

ability to maintain the staffing and resources needed to deliver education services. With this act and in the operating budget, the legislature intends to provide stabilizing funding to districts that have seen temporary enrollment declines due to the COVID-19 pandemic." [2021 c 221 s 1.]

Effective date—2018 c 266 ss 303 and 307: See note following RCW 28A.500.015.

Effective date—2017 3rd sp.s. c 13 ss 201, 203, 206, and 207: "Sections 201, 203, 206, and 207 of this act take effect January 1, 2019." [2017 3rd sp.s. c 13 s 210.]

Effective date—2017 3rd sp.s. c 13 s 202: "Section 202 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [July 6, 2017]." [2017 3rd sp.s. c 13 s 212.]

Expiration date—2017 3rd sp.s. c 13 s 202: "Section 202 of this act expires January 1, 2019." [2017 3rd sp.s. c 13 s 209.]

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.

Effective date—2017 c 6 s 3: "Section 3 of this act takes effect January 1, 2019." [2017 c 6 s 12.]

Effective date—2017 c 6 s 2: "Section 2 of this act takes effect January 1, 2018." [2017 c 6 s 10.]

Expiration date—2017 c 6 s 2: "Section 2 of this act expires January 1, 2019." [2017 c 6 s 11.]

Intent—2017 c 6: "The legislature recognizes that school districts may provide locally funded enrichment to the state's program of basic education. The legislature further recognizes that the system of state and local funding for school districts is in transition during 2017, with the state moving toward full funding of its statutory program of basic education, and with current statutory policies on school district levies scheduled to expire at the end of calendar year 2017. To promote school districts' ability to plan for the future during this transitional period, the legislature intends to extend current statutory policies on local enrichment through calendar year 2018." [2017 c 6 s 1.]

Expiration date—2017 c 6; 2013 c 242 s 8: "Section 8 of this act expires January 1, 2019." [2017 c 6 s 4; 2013 c 242 s 10.]

Purpose—Construction—2012 1st sp.s. c 10: "(1) Legislation enacted in 2009 (chapter 548, Laws of 2009) and in 2010 (chapter 236, Laws of 2010) revised the definition of the program of basic education, established new methods for distributing state funds to school districts to support this program of basic education, and

provided an outline of specific enhancements to the program of basic education that are required to be implemented by 2018. In order to meet the required deadlines to implement full funding of the enhancements, the joint task force in section 2 of this act is created to develop and recommend options for a permanent funding mechanism.

(2) Initiative Measure No. 728 (chapter 3, Laws of 2001) dedicated a portion of state revenues to fund class size reductions and other education improvements. Because class size reductions and similar improvements are incorporated in the reforms that were enacted in chapter 548, Laws of 2009, and chapter 236, Laws of 2010, and that are being incrementally implemented through 2018, Initiative Measure No. 728 is repealed in order to make these dedicated revenues available for implementation of basic education reform and to facilitate the funding reform recommendations of the joint task force in section 2 of this act.

(3) Nothing in chapter 10, Laws of 2012 1st sp. sess. alters or amends the elements included in the school district levy base set forth in RCW 84.52.0531." [2012 1st sp.s. c 10 s 1.]

Expiration date—2017 c 6; 2012 1st sp.s. c 10 s 8: "Section 8 of this act expires January 1, 2019." [2017 c 6 s 5; 2012 1st sp.s. c 10 s 10.]

Expiration date—2017 c 6; 2010 c 237 ss 1, 5, and 6: "Sections 1, 5, and 6 of this act expire January 1, 2019." [2017 c 6 s 6; 2010 c 237 s 9.]

Effective date—2010 c 237 ss 1 and 3-9: "Sections 1 and 3 through 9 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 [March 29, 2010]." [2010 c 237 s 11.]

Intent—2010 c 237: "The legislature recognizes that school districts request voter approval for two-year through four-year levies based on their projected levy capacities at the time that the levies are submitted to the voters. It is the intent of the legislature to permit school districts with voter-approved maintenance and operation levies to seek an additional approval from the voters, if subsequently enacted legislation would permit a higher levy." [2010 c 237 s 3.]

Effective date—2017 c 6; 2010 c 237 s 2: "Section 2 of this act takes effect January 1, 2019." [2017 c 6 s 8; 2010 c 237 s 10.]

Effective date—2010 c 99 s 11: "Section 11 of this act takes effect January 1, 2012." [2010 c 99 s 15.]

Expiration date—2010 c 99 s 10: "Section 10 of this act expires January 1, 2012." [2010 c 99 s 14.]

Findings—Intent—2010 c 99: See note following RCW 28A.340.080.

Effective date—2009 c 4: See note following RCW 43.79.460.

Expiration date—2009 c 4 s 908: "Section 908 of this act expires January 1, 2012." [2009 c 4 s 909.]

Expiration date—2017 c 6; 2010 c 237; 2006 c 119; 2004 c 21: "This act expires January 1, 2019." [2017 c 6 s 7; 2010 c 237 s 8; 2006 c 119 s 3; 2004 c 21 s 3.]

Funding not related to basic education—1997 c 259: "Funding resulting from this act is for school district activities which supplement or are not related to the state's basic program of education obligation as set forth under Article IX of the state Constitution." [1997 c 259 s 1.]

Purpose—Statutory references—Severability—1990 c 33: See RCW 28A.900.100 through 28A.900.102.

Effective date—1989 c 141: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1989." [1989 c 141 s 2.]

Intent—1987 1st ex.s. c 2: "The legislature intends to establish the limitation on school district maintenance and operations levies at twenty percent, with ten percent to be equalized on a statewide basis. The legislature further intends to establish a modern school financing system for compensation of school staff and provide a class size reduction in grades kindergarten through three. The legislature intends to give the highest funding priority to strengthening support for existing school programs.

The legislature finds that providing for the adoption of a statewide salary allocation schedule for certificated instructional staff will encourage recruitment and retention of able individuals to the teaching profession, and limit the administrative burden associated with implementing state teacher salary policies." [1987 1st ex.s. c 2 s 1.]

Severability—1987 1st ex.s. c 2: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 1st ex.s. c 2 s 213.]

Effective date—1987 1st ex.s. c 2: "This act shall take effect September 1, 1987." [1987 1st ex.s. c 2 s 214.]

Intent—Severability—1987 c 185: See notes following RCW 51.12.130.

Severability—1985 c 374: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 374 s 3.]

Effective date—1981 c 264: "Section 10 of this amendatory act shall become effective for maintenance and operation excess tax levies now or hereafter authorized pursuant to RCW 84.52.053, as now or hereafter amended, for collection in 1982 and thereafter." [1981 c 264 s 11.]

Severability—1981 c 264: See note following RCW 28A.545.030.

Effective date—1979 ex.s. c 172: "This amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on September 1, 1979." [1979 ex.s. c 172 s 3.]

Severability—1979 ex.s. c 172: "If any provision of this amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 172 s 2.]

Severability—Effective date—1977 ex.s. c 325: See notes following RCW 84.52.052.

Payments to high school districts for educating nonhigh school district students: Chapter 28A.545 RCW.

Purposes: RCW 28A.545.030.

Rules to effect purposes and implement provisions: RCW 28A.545.110.

Superintendent's annual determination of estimated amount due—Process: RCW 28A.545.070.

RCW 84.52.054 Excess levies—Ballot contents—Eventual dollar rate on tax rolls. The additional tax provided for in Article VII, section 2 of the state Constitution, and specifically authorized by RCW 84.52.052, 84.52.053, 84.52.0531, and 84.52.130, shall be set forth in terms of dollars on the ballot of the proposition to be submitted to the voters, together with an estimate of the dollar rate of tax levy that will be required to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of dollar rate of tax levy carried in said proposition. In the case of a school district or fire protection district proposition for a particular period, the dollar amount and the corresponding estimate of the dollar rate of tax levy shall be set forth for each of the years in that period. The dollar amount for each annual levy in the particular period may be equal or in different amounts. [2007 c 54 s 27; 1986 c 133 s 2; 1977 ex.s. c 325 s 2; 1977 c 4 s 2; 1973 1st ex.s. c 195 s 103; 1961 c 15 s 84.52.054. Prior: 1955 c 105 s 1.]

Severability—2007 c 54: See note following RCW 82.04.050.

Contingent effective date—1986 c 133: See note following RCW 84.52.053.

Severability—Effective date—1977 ex.s. c 325: See notes following RCW 84.52.052.

Severability—1977 c 4: See note following RCW 84.52.052.

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

RCW 84.52.056 Excess levies for capital purposes authorized. (1) Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which does not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitations contained in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. Such an election may not be held more often than twice a calendar year, and the proposition to issue any such bonds and to exceed the tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at the election must constitute not less than forty percent of the voters in the municipal corporation who voted at the last preceding general state election.

(2) Any taxing district has the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitations provided for in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043.

(3) For the purposes of this section, "bond" includes a municipal corporation's obligation to make payments to the state in connection with a financing contract entered into by the state by or on behalf of a municipal corporation under chapter 39.94 RCW. [2010 c 115 s 3; 1973 1st ex.s. c 195 s 104; 1973 1st ex.s. c 195 s 148; 1961 c 15 s 84.52.056. Prior: 1959 c 290 s 2; 1951 2nd ex.s. c 23 s 4; prior: 1951 c 255 s 1, part; 1950 ex.s. c 11 s 1, part; 1945 c 253 s 1, part; 1941 c 176 s 1, part; 1939 c 83 s 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 s 11238-1e, part.]

Authority—2010 c 115: See note following RCW 39.94.030.

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

RCW 84.52.058 School districts with high/nonhigh relationship. For districts in a high/nonhigh relationship, if the high school district is subject to the maximum per pupil limit under RCW 84.52.0531, the high school district's maximum levy amount must be reduced by an amount equal to the estimated amount of the nonhigh payment due to the high school district under RCW 28A.545.030(3) and 28A.545.050 for the school year commencing the year of the levy. [2018 c 266 s 305.]

RCW 84.52.063 Rural library district levies. A rural library district may impose a regular property tax levy in an amount equal to that which would be produced by a levy of fifty cents per thousand

dollars of assessed value multiplied by an assessed valuation equal to one hundred percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio: PROVIDED, That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.043 and 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than fifty cents per thousand dollars against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article VII, section 2 of the state Constitution and/or by statute. [2001 c 187 s 25; 1997 c 3 s 125 (Referendum Bill No. 47, approved November 4, 1997); 1973 1st ex.s. c 195 s 105; 1973 1st ex.s. c 195 s 150; 1970 ex.s. c 92 s 9.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

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

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

Intent—Effective date—Application—1970 ex.s. c 92: See notes following RCW 84.52.010.

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 $3.60 per $1,000 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.

(2)(a) For taxes levied for collection in calendar year 2027, the state property tax levy rate is $2.075355 per $1,000 of assessed value. The state property tax levy rate provided in this subsection (2)(a) is 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 department.

(b) For taxes levied for collection in calendar year 2028 and thereafter, the limitations of chapter 84.55 RCW apply.

(3) 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. [2026 c 163 s 301; 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.]

Application—Automatic expiration date and tax preference performance statement exemption—2026 c 163: See notes following RCW 84.36.381.

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.

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

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.

RCW 84.52.067 State levy for support of common schools—Disposition of funds. Property taxes levied by the state under RCW 84.52.065(1) for the support of common schools must be paid into the general fund of the state treasury as provided in RCW 84.56.280. Property taxes levied by the state under *RCW 84.52.065(2) for the support of common schools shall be paid into the state general fund in the state treasury as provided in *RCW 84.52.065(2). [2017 3rd sp.s. c 13 s 313; 2009 c 479 s 73; 2001 c 3 s 7 (Initiative Measure No. 728, approved November 7, 2000); 1967 ex.s. c 133 s 2.]

***Reviser's note:** RCW 84.52.065 was amended by 2026 c 163 s 301, substantially modifying the provisions of subsection (2).

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.

Effective date—2009 c 479: See note following RCW 2.56.030.

Short title—Purpose—Intent—Construction—Effective dates—2001 c 3 (Initiative Measure No. 728): See notes following RCW 67.70.240.

RCW 84.52.069 Emergency medical care and service levies. (1) As used in this section, "taxing district" means a county, emergency medical service district, city or town, public hospital district, urban emergency medical service district, regional fire protection service authority, or fire protection district.

(2) Except as provided in subsection (10) of this section, a taxing district may impose additional regular property tax levies in an amount equal to fifty cents or less per thousand dollars of the assessed value of property in the taxing district. The tax is imposed (a) each year for six consecutive years, (b) each year for ten consecutive years, or (c) permanently. Except as otherwise provided in this subsection, a permanent tax levy under this section, or the initial imposition of a six-year or ten-year levy under this section, must be specifically authorized by a majority of at least three-fifths of the registered voters thereof approving a proposition authorizing the levies submitted at a general or special election, at which election the number of persons voting "yes" on the proposition must constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of registered voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the registered voters thereof voting on the proposition when the number of registered voters voting on the proposition exceeds forty percent of the total number of voters voting in such taxing district in the last preceding general election. The subsequent approval of a six-year or ten-year tax levy under this section must be specifically authorized by a majority of the registered voters thereof approving a proposition authorizing the levies submitted at a general or special election. If the entire region comprising a newly formed regional fire protection service authority was subject to the levy authorized under this section immediately prior to the creation of the authority under chapter 52.26 RCW, the initial imposition of a six-year or ten-year tax levy under this section may be approved by a majority of the registered voters thereof approving the creation of the authority and the related service plan. Ballot propositions must conform with RCW 29A.36.210. A taxing district may not submit to the voters at the same election multiple propositions to impose a levy under this section.

(3) A taxing district imposing a permanent levy under this section must provide for separate accounting of expenditures of the revenues generated by the levy. The taxing district must maintain a statement of the accounting which must be updated at least every two years and must be available to the public upon request at no charge.

(4)(a) A taxing district imposing a permanent levy under this section must provide for a referendum procedure to apply to the ordinance or resolution imposing the tax. This referendum procedure must specify that a referendum petition may be filed at any time with a filing officer, as identified in the ordinance or resolution. Within ten days, the filing officer must confer with the petitioner

concerning form and style of the petition, issue the petition an identification number, and secure an accurate, concise, and positive ballot title from the designated local official. The petitioner has thirty days in which to secure the signatures of not less than fifteen percent of the registered voters of the taxing district, as of the last general election, upon petition forms which contain the ballot title and the full text of the measure to be referred. The filing officer must verify the sufficiency of the signatures on the petition and, if sufficient valid signatures are properly submitted, must certify the referendum measure to the next election within the taxing district if one is to be held within one hundred eighty days from the date of filing of the referendum petition, or at a special election to be called for that purpose in accordance with RCW 29A.04.330.

(b) The referendum procedure provided in this subsection (4) is exclusive in all instances for any taxing district imposing the tax under this section and supersedes the procedures provided under all other statutory or charter provisions for initiative or referendum which might otherwise apply.

(5) Any tax imposed under this section may be used only for the provision of emergency medical care or emergency medical services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical care or emergency medical services.

(6) If a county levies a tax under this section, no taxing district within the county may levy a tax under this section. If a regional fire protection service authority imposes a tax under this section, no other taxing district that is a participating fire protection jurisdiction in the regional fire protection service authority may levy a tax under this section. No other taxing district may levy a tax under this section if another taxing district has levied a tax under this section within its boundaries: PROVIDED, That if a county levies less than fifty cents per thousand dollars of the assessed value of property, then any other taxing district may levy a tax under this section equal to the difference between the rate of the levy by the county and fifty cents: PROVIDED FURTHER, That if a taxing district within a county levies this tax, and the voters of the county subsequently approve a levying of this tax, then the amount of the taxing district levy within the county must be reduced, when the combined levies exceed fifty cents. Whenever a tax is levied countywide, the service must, insofar as is feasible, be provided throughout the county: PROVIDED FURTHER, That no countywide levy proposal may be placed on the ballot without the approval of the legislative authority of a majority of at least seventy-five percent of all cities exceeding a population of fifty thousand within the county: AND PROVIDED FURTHER, That this section and RCW 36.32.480 may not prohibit any city or town from levying an annual excess levy to fund emergency medical services: AND PROVIDED, FURTHER, That if a county proposes to impose tax levies under this section, no other ballot proposition authorizing tax levies under this section by another taxing district in the county may be placed before the voters at the same election at which the county ballot proposition is placed: AND PROVIDED FURTHER, That any taxing district emergency medical service levy that is limited in duration and that is authorized subsequent to a county emergency medical service levy that is limited in duration, expires concurrently with the county emergency medical service levy. A fire protection district that has annexed an area described in subsection (10) of this section may levy the maximum

amount of tax that would otherwise be allowed, notwithstanding any limitations in this subsection (6).

(7) The limitations in RCW 84.52.043 do not apply to the tax levy authorized in this section.

(8) If a ballot proposition approved under subsection (2) of this section did not impose the maximum allowable levy amount authorized for the taxing district under this section, any future increase up to the maximum allowable levy amount must be specifically authorized by the voters in accordance with subsection (2) of this section at a general or special election.

(9) The limitation in RCW 84.55.010 does not apply to the first levy imposed pursuant to this section following the approval of such levy by the voters pursuant to subsection (2) of this section.

(10) For purposes of imposing the tax authorized under this section, the boundary of a county with a population greater than one million five hundred thousand does not include all of the area of the county that is located within a city that has a boundary in two counties, if the locally assessed value of all the property in the area of the city within the county having a population greater than one million five hundred thousand is less than two hundred fifty million dollars.

(11) For purposes of this section, the following definitions apply:

(a) "Fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district; and

(b) "Participating fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district that is represented on the governing board of a regional fire protection service authority. [2018 c 136 s 1; 2012 c 115 s 1; 2011 c 365 s 2; 2004 c 129 s 23; 1999 c 224 s 1; 1995 c 318 s 9; 1994 c 79 s 2; 1993 c 337 s 5; 1991 c 175 s 1; 1985 c 348 s 1; 1984 c 131 s 5; 1979 ex.s. c 200 s 1.]

Findings—Intent—2011 c 365: "(1) The legislature finds that King county currently imposes an emergency medical services levy throughout the entire county. The legislature further finds that the city of Milton is located partially within King and Pierce counties and the residents of Milton within King county pay the county emergency medical services levy. The legislature further finds that King county, through an interlocal agreement with the city of Milton, has not provided emergency medical services to the city for many years and instead has remitted the county emergency medical services levy collected within the city back to the city. The legislature further finds that the city of Milton has collected only twenty cents per thousand dollars of assessed valuation under its city emergency medical services levy, and not the full fifty cents authorized by the city's voters, because state law limits the city's levy, as well as any other taxing district's emergency medical services levy, if the county also imposes the tax. The legislature further finds that the city of Milton is exploring the possibility of being annexed by a fire protection district located in Pierce county; however, if the district annexes the entire city, including the portion in King county, the district would have to lower its emergency medical services levy as required under state law.

(2) It is the intent of the legislature to address this unusual situation by excluding the portion of the city of Milton within King

county from the county emergency medical services levy. It is the further intent of the legislature to clarify that a fire protection district is able to levy the full amount of emergency medical services levy otherwise allowed by law throughout the entire city." [2011 c 365 s 1.]

Application—2011 c 365: "This act applies to taxes levied for collection in 2012 and thereafter." [2011 c 365 s 3.]

Application—1999 c 224: "This act applies to levies authorized after July 25, 1999." [1999 c 224 s 3.]

Effective date—1995 c 318: See note following RCW 82.04.030.

Finding—1993 c 337: See note following RCW 84.52.105.

Purpose—1984 c 131 ss 3-9: See note following RCW 29A.36.210.

Severability—1979 ex.s. c 200: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 200 s 3.]

RCW 84.52.070 Certification of levies to assessor. (1) It is the duty of the county legislative authority of each county, on or before the 15th day of December in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and on or before the first Monday in December the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.

(2) It is the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of November in each year, to certify to the county assessor the amount of taxes levied upon the property within the city, town, or district for city, town, or district purposes.

(3) If a levy amount is certified to the county assessor after the applicable deadline in subsection (1) or (2) of this section, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th. [2021 c 42 s 2; 2017 3rd sp.s. c 13 s 307; 2010 c 106 s 313; 1994 c 81 s 86; 1988 c 222 s 28; 1961 c 15 s 84.52.070. Prior: 1925 ex.s. c 130 s 78; RRS s 11239; prior: 1890 p 558 ss 77, 78; Code 1881 s 2881.]

Intent—2021 c 42: "It is the intent of the legislature to align the statutory dates by which the county legislative authority must certify property tax levies and adopt the county budget. State law currently provides dates by which the county legislative authority must take these two actions that do not align, making county

compliance difficult, if not impossible. It is the intent of the legislature to correct this situation by providing a timeline that can be implemented by county officials without negatively impacting junior taxing districts." [2021 c 42 s 1.]

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.

Effective date—2010 c 106: See note following RCW 35.102.145.

Effective date—1988 c 222: See note following RCW 84.40.040.

RCW 84.52.080 Extension of taxes on rolls—Form of certificate—Delivery to treasurer. (1) The county assessor must extend the taxes upon the tax rolls in the form prescribed in this section. The rate percent necessary to raise the amounts of taxes levied for state and county purposes, and for purposes of taxing districts coextensive with the county, must be computed upon the assessed value of the property of the county. The rate percent necessary to raise the amount of taxes levied for any taxing district within the county must be computed upon the assessed value of the property of the district. All taxes assessed against any property must be added together and extended on the rolls in a column headed consolidated or total tax. In extending any tax, whenever the tax amounts to a fractional part of a cent greater than one-half of a cent it must be rounded up to one cent, and whenever it amounts to one-half of a cent or less it must be dropped. The amount of all taxes must be entered in the proper columns, as shown by entering the rate percent necessary to raise the consolidated or total tax and the total tax assessed against the property.

(2) For the purpose of computing the rate necessary to raise the amount of any excess levy in a taxing district entitled to a distribution under RCW 84.33.081, other than the state, the county assessor must add the district's timber assessed value, as defined in RCW 84.33.035, to the assessed value of the property. However, for school districts enrichment levies, only one-half of the district's timber assessed value or eighty percent of the timber roll of the district in calendar year 1983 as determined under chapter 84.33 RCW, whichever is greater, must be added to the assessed value of the property.

(3) Upon the completion of such tax extension, it is the duty of the county assessor to make in each assessment book, tax roll or list a certificate in the following form:

> I, ..., assessor of . . . . . county, state of Washington, do hereby certify that the foregoing is a correct list of taxes levied on the real and personal property in the county of . . . . . for the year two thousand . . . . . .
>
> Witness my hand this . . . . day of . . . . . ., 20. . .
>
> . . . . . , County Assessor

(4) The county assessor must deliver the tax rolls to the county treasurer, on or before the fifteenth day of January, taking a receipt from the treasurer. At the same time, the county assessor must provide the county auditor with an abstract of the tax rolls showing the total amount of taxes collectible in each of the taxing districts. [2021 c 145 s 23; 2010 c 106 s 314; 1989 c 378 s 16; 1988 c 222 s 29; 1985 c 184 s 2; 1984 c 204 s 14; 1965 ex.s. c 7 s 1; 1961 c 15 s 84.52.080. Prior: 1925 ex.s. c 130 s 79; RRS s 11240; prior: 1909 c 230 s 4; 1905 c 128 s 1; 1897 c 71 ss 64, 65; 1893 c 124 ss 65, 66; 1890 p 566 ss 79, 81; Code 1881 ss 2883, 2884.]

Effective date—2010 c 106: See note following RCW 35.102.145.

Effective date—1985 c 184 s 2: "Section 2 of this act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately, and shall be effective for taxes levied for collection in 1986 and thereafter." [1985 c 184 s 4.]

Savings—Effective date—1984 c 204: See notes following RCW 84.33.035.

RCW 84.52.085 Property tax errors. (1) If an error has occurred in the levy of property taxes that has caused all taxpayers within a taxing district, other than the state, to pay an incorrect amount of property tax, the assessor shall correct the error by making an appropriate adjustment to the levy for that taxing district in the succeeding year. The adjustment shall be made without including any interest. If the governing authority of the taxing district determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or the taxpayers within the district, the adjustment may be made on a proportional basis over a period of not more than three consecutive years.

(a) A correction of an error in the levying of property taxes shall not be made for any period more than three years preceding the year in which the error is discovered.

(b) When calculating the levy limitation under chapter 84.55 RCW for levies made following the discovery of an error, the assessor shall determine and use the correct levy amount for the year or years being corrected as though the error had not occurred. The amount of the adjustment determined under this subsection (1) shall not be considered when calculating the levy limitation.

(c) If the taxing district in which a levy error has occurred does not levy property taxes in the year the error is discovered, or for a period of more than three years subsequent to the year the error was discovered, an adjustment shall not be made.

(2) If an error has occurred in the distribution of property taxes so that property tax collected has been incorrectly distributed to a taxing district or taxing districts wholly or partially within a county, the treasurer of the county in which the error occurred shall correct the error by making an appropriate adjustment to the amount distributed to that taxing district or districts in the succeeding year. The adjustment shall be made without including any interest. If the treasurer, in consultation with the governing authority of the

taxing district or districts affected, determines that the amount of the adjustment in the succeeding year is so large as to cause a hardship for the taxing district or districts, the adjustment may be made on a proportional basis over a period of not more than three consecutive years. A correction of an error in the distribution of property taxes shall not be made for any period more than three years preceding the year in which the error is discovered.

(3) If the county assessor finds, prior to any recomputations made under RCW 84.52.010(3), that the adjustment to correct a levy error that occurred at no fault of the taxing district would cause the tax rate of that levy to exceed its maximum tax rate allowed in statute, then the correction of that levy error must be made in equal proportions over a period of three years immediately succeeding the year in which the error is discovered. The resulting adjustments to a levy to correct the type of levy error specified under this subsection (3) may be made even though the resulting tax rates for the three years may each exceed the statutory maximum rate for the levy. This subsection (3) applies only to levy errors that are at no fault of the taxing district that occur for taxes levied for collection in 2024 and thereafter. [2023 c 28 s 7; 2001 c 185 s 14.]

Application—2023 c 28 ss 2 and 7-9: See note following RCW 84.40.370.

Effective date—Application—2001 c 185 s 14: "Section 14 of this act takes effect January 1, 2002, and applies to errors that occur on and after January 1, 2002." [2001 c 185 s 17.]

RCW 84.52.105 Affordable housing levies authorized—Declaration of emergency and plan required. (1) A county, city, or town may impose additional regular property tax levies of up to fifty cents per thousand dollars of assessed value of property in each year for up to ten consecutive years to finance affordable housing for very low-income households, and affordable homeownership, owner-occupied home repair, and foreclosure prevention programs for low-income households, when specifically authorized to do so by a majority of the voters of the taxing district voting on a ballot proposition authorizing the levies. If both a county, and a city or town within the county, impose levies authorized under this section, the levies of the last jurisdiction to receive voter approval for the levies must be reduced or eliminated so that the combined rates of these levies may not exceed fifty cents per thousand dollars of assessed valuation in any area within the county. A ballot proposition authorizing a levy under this section must conform with RCW 84.52.054.

(2) The additional property tax levies may not be imposed until:

(a) The governing body of the county, city, or town declares the existence of an emergency with respect to the availability of housing that is affordable to very low-income households or low-income households in the taxing district; and

(b) The governing body of the county, city, or town adopts an affordable housing financing plan to serve as the plan for expenditure of funds raised by a levy authorized under this section, and the governing body determines that the affordable housing financing plan is consistent with either the locally adopted or state-adopted comprehensive housing affordability strategy, required under the

Cranston-Gonzalez national affordable housing act (42 U.S.C. Sec. 12701, et seq.), as amended.

(3) The definitions in this subsection apply throughout this section unless the context clearly requires otherwise.

(a) "Low-income household" means a single person, family, or unrelated persons living together whose income is at or below eighty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

(b) "Very low-income household" means a single person, family, or unrelated persons living together whose income is at or below fifty percent of the median income, as determined by the United States department of housing and urban development, with adjustments for household size, for the county where the taxing district is located.

(4) The limitations in RCW 84.52.043 shall not apply to the tax levy authorized in this section. [2020 c 253 s 2; 1995 c 318 s 10; 1993 c 337 s 2.]

Effective date—2020 c 253: "This act takes effect October 1, 2020." [2020 c 253 s 4.]

Effective date—1995 c 318: See note following RCW 82.04.030.

Findings—2020 c 253; 1993 c 337: "The legislature finds that:

(1) Many very low-income and low-income residents of the state of Washington are unable to afford housing that is decent, safe, and appropriate to their living needs;

(2) Recent federal housing legislation conditions funding for affordable housing on the availability of local matching funds;

(3) Current statutory debt limitations may impair the ability of counties, cities, and towns to meet federal matching requirements and, as a consequence, may impair the ability of such counties, cities, and towns to develop appropriate and effective strategies to increase the availability of safe, decent, and appropriate housing that is affordable to very low-income households and low-income households; and

(4) It is in the public interest to encourage counties, cities, and towns to develop locally based affordable housing financing plans designed to expand and preserve the availability of housing that is decent, safe, affordable, and appropriate to the living needs of very low-income households and low-income households of the counties, cities, and towns." [2020 c 253 s 1; 1993 c 337 s 1.]

RCW 84.52.115 Public health clinic levies authorized. (1) A county, at the time of levying general taxes, may levy an additional regular property tax, not to exceed five cents per $1,000 of assessed value in any one year, in accordance with this section.

(2) The legislative authority of a county imposing this levy must either:

(a) Impose the levy as a separate levy, independent of the regular property tax levy authorized in RCW 84.52.043(1)(b); or

(b) Impose the levy as part of its levy authorized in RCW 84.52.043(1)(b).

(3) Any tax imposed under this section may only be used for the operation, maintenance, and capital expenses of public health clinics.

(4) The limitations in RCW 84.52.043 do not apply to the tax levy authorized in this section and the limitation in RCW 84.55.010 does not apply to the first year the tax levy is imposed under this section.

(5) For the purposes of this section, "public health clinic" means a fixed or mobile, publicly operated site for the provision of low-barrier public health and other related services including, but not limited to: Primary, dental, and reproductive health care; treatment, control, and prevention of communicable diseases, substance use disorder, and other health conditions; maternal, infant, child, and family health and nutrition; behavioral health care; assistance with health plan enrollment; and access and referrals to other community services. [2026 c 221 s 801.]

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

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

RCW 84.52.120 Metropolitan park districts—Protection of levy from prorationing—Ballot proposition. A metropolitan park district with a population of 150,000 or more may submit a ballot proposition to voters of the district authorizing the protection of the district's tax levy from prorationing under RCW 84.52.010(3)(b) by imposing all or any portion of the district's 25 cent per $1,000 of assessed valuation tax levy outside of the $5.90 per $1,000 of assessed valuation limitation established under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010(3)(b)(iv), for taxes imposed in any year on or before the first day of January six years after the ballot proposition is approved. A simple majority vote of voters voting on the proposition is required for approval. [2023 c 374 s 21; 1995 c 99 s 1; (2011 1st sp.s. c 28 s 3 expired January 1, 2018).]

Application—Expiration date—2011 1st sp.s. c 28: See notes following RCW 84.52.010.

RCW 84.52.125 Fire protection districts and regional fire protection service authorities—Protection from levy prorationing. A fire protection district or regional fire protection service authority created under Title 52 RCW may protect the district's or authority's tax levy from prorationing under RCW 84.52.010(3)(b) by imposing up to a total of twenty-five cents per thousand dollars of assessed value of the tax levies authorized under RCW 52.16.140 and 52.16.160, or 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents per thousand dollars of assessed valuation limitation established under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010(3)(b)(vi). [2026 c 221 s 1004; 2017 c 196 s 13; 2005 c 122 s 1.]

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

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

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

Application—2017 c 196 ss 3 and 9-13: See note following RCW 84.55.092.

Application—2005 c 122: "This act applies to taxes levied for collection in 2006 and thereafter." [2005 c 122 s 4.]

RCW 84.52.130 Fire protection district excess levies. The limitations imposed by RCW 84.52.050 through 84.52.056, and 84.52.043 shall not prevent the levy of taxes by a fire protection district, when authorized so to do by the voters of a fire protection district in the manner and for the purposes and number of years allowable under Article VII, section 2(a) of the Constitution of this state. Elections for taxes shall be held in the year in which the levy is made, or in the case of propositions authorizing two-year through four-year levies for maintenance and operation support of a fire district, or authorizing two-year through six-year levies to support the construction, modernization, or remodeling of fire district facilities, in the year in which the first annual levy is made. Once additional tax levies have been authorized for maintenance and operation support of a fire protection district for a two-year through four-year period, no further additional tax levies for maintenance and operation support of the district for that period may be authorized.

A special election may be called and the time fixed by the fire protection district commissioners, by giving notice by publication in the manner provided by law for giving notices of general elections, at which special election the proposition authorizing the excess levy shall be submitted in a form as to enable the voters favoring the proposition to vote "yes" and those opposed to vote "no." [2002 c 180 s 2.]

Contingent effective date—2002 c 180: See note following RCW 84.52.052.

RCW 84.52.135 County levy for criminal justice purposes. (1) A county with a population of ninety thousand or less may impose additional regular property tax levies in an amount equal to fifty cents or less per thousand dollars of the assessed value of property in the county in accordance with the terms of this section.

(2) The tax proposition may be submitted at a general or special election.

(3) The tax may be imposed each year for six consecutive years when specifically authorized by the registered voters voting on the proposition, subject to the following:

(a) If the number of registered voters voting on the proposition does not exceed forty percent of the total number of voters voting in the taxing district at the last general election, the number of persons voting "yes" on the proposition shall constitute at least three-fifths of a number equal to forty percent of the total number of voters voting in the taxing district at the last general election.

(b) If the number of registered voters voting on the proposition exceeds forty percent of the total number of voters voting in the

taxing district at the last preceding general election, the number of persons voting "yes" on the proposition shall be at least three-fifths of the registered voters voting on the proposition.

(4) Ballot propositions shall conform with RCW 29A.36.210.

(5) Any tax imposed under this section shall be used exclusively for criminal justice purposes.

(6) The limitations in RCW 84.52.043 do not apply to the tax authorized in this section.

(7) The limitation in RCW 84.55.010 does not apply to the first tax levy imposed pursuant to this section following the approval of the levy by the voters pursuant to subsection (3) of this section. [2004 c 80 s 1.]

Effective date—2004 c 80: "This act takes effect July 1, 2004." [2004 c 80 s 5.]

RCW 84.52.140 Additional regular property tax levy authorized. (1) A county with a population of one million five hundred thousand or more may impose an additional regular property tax levy in an amount not to exceed seven and one-half cents per thousand dollars of the assessed value of property in the county in accordance with the terms of this section.

(2) Any tax imposed under this section shall be used as follows:

(a) The first one cent for expanding transit capacity along state route number 520 by adding core and other supporting bus routes;

(b) The remainder for transit-related expenditures.

(3) The limitations in RCW 84.52.043 do not apply to the tax authorized in this section.

(4) The limitation in RCW 84.55.010 does not apply to the first tax levy imposed under this section. [2009 c 551 s 5.]

RCW 84.52.700 County airport district levy authorized. See RCW 14.08.290.

RCW 84.52.703 Mosquito control district levies authorized. See RCW 17.28.100, 17.28.252, and 17.28.260.

RCW 84.52.706 Rural county library district levy authorized. See RCW 27.12.050 and 27.12.222.

RCW 84.52.709 Intercounty rural library district levy authorized. See RCW 27.12.150 and 27.12.222.

RCW 84.52.712 Reduction of city levy if part of library district. See RCW 27.12.390.

RCW 84.52.713 Island library district levy authorized. See RCW 27.12.420 and 27.12.222.

RCW 84.52.718 Levy by receiver of disincorporated city authorized. See RCW 35.07.180.

RCW 84.52.719 Second-class city levies. See RCW 35.23.470.

RCW 84.52.721 Unclassified city sewer fund levy authorized. See RCW 35.30.020.

RCW 84.52.724 City accident fund levy authorized. See RCW 35.31.060.

RCW 84.52.727 City emergency fund levy authorized. See RCW 35.32A.060.

RCW 84.52.730 City lowlands and waterway projects levy authorized. See RCW 35.56.190.

RCW 84.52.733 Metropolitan municipal corporation levy authorized. See RCW 35.58.090.

RCW 84.52.736 Metropolitan park district levy authorized. See RCW 35.61.210.

RCW 84.52.739 Code city accident fund levy authorized. See RCW 35A.31.070.

RCW 84.52.742 County lands assessment fund levy authorized. See RCW 36.33.120 and 36.33.140.

RCW 84.52.745 General county levy authorized. See RCW 36.40.090.

RCW 84.52.749 County rail district tax levies authorized. See RCW 36.60.040.

RCW 84.52.750 Solid waste disposal district—Excess levies authorized. See RCW 36.58.150.

RCW 84.52.751 County hospital maintenance levy authorized. See RCW 36.62.090.

RCW 84.52.754 Park and recreation service area levies authorized. See RCW 36.68.520 and 36.68.525.

RCW 84.52.757 Park and recreation district levies authorized. See RCW 36.69.140 and 36.69.145.

RCW 84.52.760 County road fund levy authorized. See RCW 36.82.040.

RCW 84.52.761 Road and bridge service district levies authorized. See RCW 36.83.030 and 36.83.040.

RCW 84.52.763 City firemen's pension fund levy authorized. See RCW 41.16.060.

RCW 84.52.769 Reduction of city levy if part of fire protection district. See RCW 52.04.081.

RCW 84.52.772 Fire protection district levies authorized. See RCW 52.16.130, 52.16.140, and 52.16.160.

RCW 84.52.775 Port district levies authorized. See RCW 53.36.020, 53.36.070, and 53.47.040.

RCW 84.52.778 Public utility district levy authorized. See RCW 54.16.080.

RCW 84.52.784 Water-sewer district levies authorized. See RCW 57.04.050, 57.20.019, and 57.20.105.

RCW 84.52.786 Cultural arts, stadium and convention district tax levies authorized. See RCW 67.38.110 and 67.38.130.

RCW 84.52.787 Cemetery district levy authorized. See RCW 68.52.290 and 68.52.310.

RCW 84.52.790 Public hospital district levy authorized. See RCW 70.44.060.

RCW 84.52.793 Air pollution control agency levy authorized. See RCW 70A.15.1580.

RCW 84.52.799 Veteran's relief fund levy authorized. See RCW 73.08.080.

RCW 84.52.802 Acquisition of open space, etc., land or rights to future development by certain entities—Property tax levy authorized. See RCW 84.34.230.

RCW 84.52.808 River improvement fund levy authorized. See RCW 86.12.010.

RCW 84.52.811 Intercounty river control agreement levy authorized. See RCW 86.13.010 and 86.13.030.

RCW 84.52.814 Flood control zone district levy authorized. See RCW 86.15.160.

RCW 84.52.816 Flood control zone—Prorationing protection. A flood control zone district in a county with a population of 775,000 or more, or a county within the Chehalis river basin, that is coextensive with a county may protect the levy under RCW 86.15.160 from prorationing under RCW 84.52.010(3)(b)(iii) by imposing up to a total of 25 cents per $1,000 of assessed value of the tax levy authorized under RCW 86.15.160 outside of the $5.90 per $1,000 of assessed value limitation under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010(3)(b)(iii). [2023 c 374 s 22; 2015 c 170 s 3.]

Effective date—2015 c 170: "This act takes effect January 1, 2018." [2015 c 170 s 6.]

Findings—Intent—2015 c 170: "The legislature finds that flooding is a critical problem in Washington. The legislature further finds that flooding can result in loss of human life, damage to property, destruction of infrastructure, and bring economic activity to a standstill. The legislature further finds that flood control zone districts offer critical services that protect our state by mitigating the devastating impacts of flooding. It is the legislature's public policy objective to maximize available financing tools to flood control zone districts to continue their important work. Therefore, it is the legislature's intent to exempt levies imposed by a qualifying flood control zone district from certain limitations upon regular property tax levies." [2015 c 170 s 1.]

Application—2015 c 170: "This act applies to taxes levied for collection in 2018 and thereafter." [2015 c 170 s 5.]

RCW 84.52.820 Reclamation district levy authorized. See RCW 89.30.391 through 89.30.397.

RCW 84.52.821 Property tax. (1) The legislative authority of a county or city may impose an additional regular property tax levy for the purposes authorized under chapter 36.160 RCW. The legislative authority of the county or city may impose the additional levy by ordinance and must condition its imposition of the levy upon prior specific authorization of a majority of the voters voting on a proposition submitted at a special or general election held after June 30, 2016. The ordinance and the ballot proposition must set forth the total dollar amount to be collected in the first year of the levy and the estimated levy rate for the first year and may provide for a levy for a period of up to seven consecutive years. The total dollar amount to be set forth in the ordinance and the ballot proposition may not exceed an amount equal to: The total taxable retail sales and taxable uses in the county or the city levying the property tax for the most recent calendar year as reported by the department multiplied by one-tenth of one percent. Any county or city levying the property tax in this section must calculate the total dollar amount to be collected using the most recent calendar year publicly available data of taxable retail sales published on the department's website.

(2) The legislative authority of a county or city may reimpose an additional regular property tax levy imposed under subsection (1) of this section for one or more additional periods of up to seven consecutive years. The legislative authority of the county or city may only reimpose the regular property tax levy by ordinance and on the prior specific authorization of a majority of the voters voting on a proposition submitted at a special or general election. The ordinance and the ballot proposition must set forth the total dollar amount to be collected in the first year and the estimated levy rate for the first year of the reimposed levy. The total dollar amount to be set forth in the ordinance and the ballot proposition may not exceed an amount equal to: The total taxable retail sales and taxable uses in the county or the city levying the property tax for the most recent calendar year as reported by the department multiplied by one-tenth of one percent. Any county or city levying the property tax in this section must calculate the total dollar amount to be collected using the most recent calendar year publicly available data of taxable retail sales published on the department's website.

(3) In the event a county or city is levying property taxes under this section that, in combination with property taxes levied by other taxing districts, exceed the limitation in RCW 84.52.050 or 84.52.043(2), the county's or city's property tax levy under this section must be reduced or eliminated consistent with RCW 84.52.010.

(4) The limitation in RCW 84.55.010 does not apply to the first levy imposed under subsection (1) of this section or to the first levy reimposed under subsection (2) of this section.

(5) The limitations in RCW 84.52.043(1) do not apply to the tax levy authorized in this section.

(6) Moneys collected under this section may only be used for the purposes set forth in RCW 36.160.110.

(7) The definitions in RCW 36.160.020 apply to this section. [2015 3rd sp.s. c 24 s 403.]

Construction—2015 3rd sp.s. c 24: See note following RCW 36.160.030.

RCW 84.52.823 Levy for tax refund funds. See RCW 84.68.040.

RCW 84.52.825 Tax preferences—Expiration dates. (1) See RCW 82.32.805 for the expiration date of new tax preferences for the taxes imposed under RCW 84.52.065.

(2) See RCW 82.32.808 for reporting requirements for any new tax preference for the taxes imposed under RCW 84.52.065. [2017 3rd sp.s. c 13 s 314; 2013 2nd sp.s. c 13 s 1721.]

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.

Effective date—2013 2nd sp.s. c 13: See note following RCW 82.04.43393.