

Property Tax

Presented by
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Specialist



2019 Legislation

HB 2044 – Park & Rec & Metro Park
SSB 5010 – Fire Districts
SB 5177 – Cemetery Districts
ESSB 5313 – Local School
Enrichment Levies



2019 Legislation

SSB 5894 – Fire Fighter Pension Fund
 SHB 1746 – Tax Increment Financing
 Program
 ESSB 5160 – Exemption & Deferral
 Income Requirements



County	Income Threshold 1 > \$30,000 or 45% Median Household Income	Income Threshold 2 > \$35,000 or 55% Median Household Income	Income Threshold 3 > \$40,000 or 65% Median Household Income	Deferral Threshold > \$45,000 or 75% Median Household Income
Benton	\$30,000	\$35,610	\$42,084	\$48,559
Chelan	\$30,176	\$36,882	\$43,588	\$50,294
Clark	\$34,856	\$42,602	\$50,348	\$58,094
Franklin	\$30,681	\$37,498	\$44,316	\$51,134
Grant	\$30,929	\$37,802	\$44,675	\$51,549
King	\$40,447	\$49,435	\$58,423	\$67,411
Kitsap	\$33,628	\$41,101	\$48,574	\$56,047
Kittitas	\$30,000	\$35,000	\$40,083	\$46,250
Pierce	\$31,644	\$38,676	\$45,708	\$52,741
Skagit	\$30,000	\$35,869	\$42,390	\$48,912
Snohomish	\$38,591	\$47,167	\$55,743	\$64,318
Thurston	\$33,623	\$41,095	\$48,566	\$56,038
Whatcom	\$30,000	\$35,575	\$42,043	\$48,511

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Klickitat	\$30,000	\$35,000	\$40,000	\$45,773
Mason	\$30,000	\$35,000	\$40,000	\$45,552
San Juan	\$30,000	\$35,000	\$40,000	\$45,858
Skamania	\$30,000	\$35,000	\$40,000	\$45,148

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2018 Legislation



New Construction



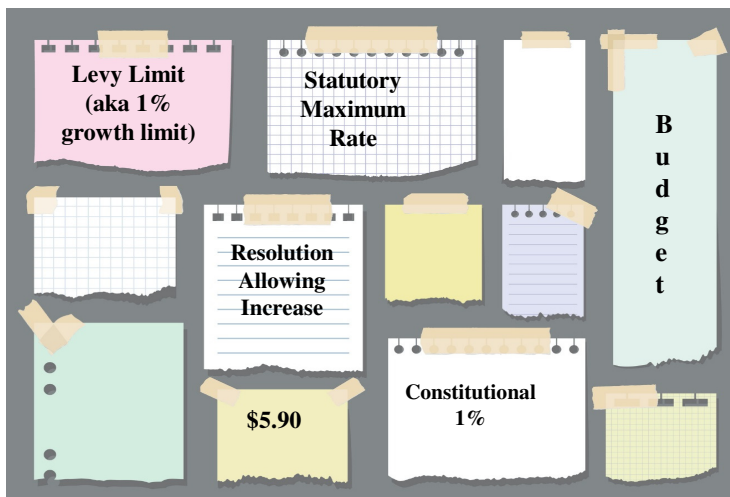
RCW 19.27.140 :
Permit to the
county assessor

RCW 36.21.070 :
Assessor must
inspect new
construction

RCW 36.21.080 :
Assessment
date of July 31

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Levy Limitations – Regular Levies



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Levy Lid Lifts

RCW 84.55.050

- (1) - Single year lid lift
- (2) - Multiple year lid lift
- (3) - Result of lid lift is temporary
- (4) - Conditions of the lid lift
- (5) - Limit calculations as if the lid lift had not occurred.



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The Mysterious Banked Levy Capacity and How can I use it?



Levy Cases in Court



- EPIC v. King County
- Riverside Fire Authority v. Lewis County Assessor & DOR

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