
HOUSE BILL 1309

State of Washington

67th Legislature

2021 Regular Session

By Representatives Eslick and Ramel

1 AN ACT Relating to the dates of certification of levies; amending
2 RCW 84.52.070; and creating a new section.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 NEW SECTION. **Sec. 1.** It is the intent of the legislature to
5 align the statutory dates by which the county legislative authority
6 must certify property tax levies and adopt the county budget. State
7 law currently provides dates by which the county legislative
8 authority must take these two actions that do not align, making
9 county compliance difficult, if not impossible. It is the intent of
10 the legislature to correct this situation by providing a timeline
11 that can be implemented by county officials without negatively
12 impacting junior taxing districts.

13 **Sec. 2.** RCW 84.52.070 and 2017 3rd sp.s. c 13 s 307 are each
14 amended to read as follows:

15 (1) It is the duty of the county legislative authority of each
16 county, on or before the (~~thirtieth day of November~~) 15th day of
17 December in each year, to certify to the county assessor the amount
18 of taxes levied upon the property in the county for county purposes,
19 and on or before the first Monday in December the respective amounts

1 of taxes levied by the board for each taxing district, within or
2 coextensive with the county, for district purposes.

3 (2) It is the duty of the council of each city having a
4 population of three hundred thousand or more, and of the council of
5 each town, and of all officials or boards of taxing districts within
6 or coextensive with the county, authorized by law to levy taxes
7 directly and not through the county legislative authority, on or
8 before the (~~thirtieth day of November~~) 15th day of December in each
9 year, to certify to the county assessor the amount of taxes levied
10 upon the property within the city, town, or district for city, town,
11 or district purposes.

12 (3) If a levy amount is certified to the county assessor after
13 the (~~thirtieth day of November~~) 15th day of December for county
14 purposes, or the first Monday in December for district purposes, the
15 county assessor may use no more than the certified levy amount for
16 the previous year for the taxing district. This subsection (3) does
17 not apply to state levies or when the assessor has not certified
18 assessed values as required by RCW 84.48.130 at least twelve working
19 days before November 30th.

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