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HOUSE BILL 1371

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State of Washington

67th Legislature

2021 Regular Session

By Representative Sutherland

1 AN ACT Relating to eliminating the state property tax levies over  
2 four years; amending RCW 84.52.065; and creating a new section.

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

4 **Sec. 1.** RCW 84.52.065 and 2019 c 411 s 1 are each amended to  
5 read as follows:

6 (1) (a) Except as otherwise provided in this section, subject to  
7 the limitations in RCW 84.55.010, in each year the state must levy  
8 for collection in the following year for the support of common  
9 schools of the state a tax of ((three dollars and sixty cents)) \$0.00  
10 per thousand dollars of assessed value upon the assessed valuation of  
11 all taxable property within the state adjusted to the state equalized  
12 value in accordance with the indicated ratio fixed by the state  
13 department of revenue, except for taxes levied for collection in  
14 calendar years 2022 through 2024, during which time the rate must be  
15 set as described in (b) of this subsection.

16 (b) For taxes levied for collection in calendar year 2022, the  
17 rate of tax is \$1.32 per thousand dollars of assessed value. For  
18 taxes levied for collection in calendar year 2023, the rate of tax is  
19 88 cents per thousand dollars of assessed value. For taxes levied for  
20 collection in calendar year 2024, the rate of tax is 44 cents per  
21 thousand dollars of assessed value. The state property tax levy rates

1 provided in this subsection (1)(b) are based upon the assessed  
2 valuation of all taxable property within the state adjusted to the  
3 state equalized value in accordance with the indicated ratio fixed by  
4 the state department of revenue.

5 (2)(a) In addition to the tax authorized under subsection (1) of  
6 this section, the state must levy an additional property tax for the  
7 support of common schools of the state.

8 (i) For taxes levied for collection in calendar years 2018  
9 through 2021, the rate of tax is the rate necessary to bring the  
10 aggregate rate for state property tax levies levied under this  
11 subsection and subsection (1) of this section to a combined rate of  
12 two dollars and forty cents per thousand dollars of assessed value in  
13 calendar year 2019 and two dollars and seventy cents per thousand  
14 dollars of assessed value in calendar years 2018, 2020, and 2021. For  
15 taxes levied for collection in calendar year 2022, the rate of tax is  
16 the rate necessary to bring the aggregate rate for state property tax  
17 levies levied under this subsection and subsection (1) of this  
18 section to a combined rate of \$2.03 per thousand dollars of assessed  
19 value. For taxes levied for collection in calendar year 2023, the  
20 rate of tax is the rate necessary to bring the aggregate rate for  
21 state property tax levies levied under this subsection and subsection  
22 (1) of this section to a combined rate of \$1.35 per thousand dollars  
23 of assessed value. For taxes levied for collection in calendar year  
24 2024, the rate of tax is the rate necessary to bring the aggregate  
25 rate for state property tax levies levied under this subsection and  
26 subsection (1) of this section to a combined rate of 68 cents per  
27 thousand dollars of assessed value. The state property tax levy rates  
28 provided in this subsection (2)(a)(i) are based upon the assessed  
29 valuation of all taxable property within the state adjusted to the  
30 state equalized value in accordance with the indicated ratio fixed by  
31 the state department of revenue.

32 (ii) For taxes levied for collection in calendar year ~~((2022))~~  
33 2025 and thereafter, the tax authorized under this subsection (2) is  
34 subject to the limitations of chapter 84.55 RCW.

35 (b)(i) Except as otherwise provided in this subsection, all taxes  
36 collected under this subsection (2) must be deposited into the state  
37 general fund.

38 (ii) For fiscal year 2019, taxes collected under this subsection  
39 (2) must be deposited into the education legacy trust account for the  
40 support of common schools.

1 (3) For taxes levied for collection in calendar years 2019  
2 through ((2021)) 2024, the state property taxes levied under  
3 subsections (1) and (2) of this section are not subject to the  
4 limitations in chapter 84.55 RCW.

5 (4) For taxes levied for collection in calendar year ((2022))  
6 2025 and thereafter, the aggregate rate limit for state property  
7 taxes levied under subsections (1) and (2) of this section is ((three  
8 dollars and sixty cents)) \$0.00 per thousand dollars of assessed  
9 value upon the assessed valuation of all taxable property within the  
10 state adjusted to the state equalized value in accordance with the  
11 indicated ratio fixed by the state department of revenue.

12 (5) For property taxes levied for collection in calendar years  
13 2019 through 2021, the rate of tax levied under subsection (1) of  
14 this section is the actual rate that was levied for collection in  
15 calendar year 2018 under subsection (1) of this section.

16 (6) As used in this section, "the support of common schools"  
17 includes the payment of the principal and interest on bonds issued  
18 for capital construction projects for the common schools.

19 NEW SECTION. **Sec. 2.** This act applies to taxes levied for  
20 collection in 2022 and thereafter.

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