
HOUSE BILL 1519

State of Washington

67th Legislature

2021 Regular Session

By Representative Paul

Read first time 02/10/21. Referred to Committee on Finance.

1 AN ACT Relating to levy shifts resulting from court rulings;
2 adding a new section to chapter 84.36 RCW; and creating a new
3 section.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36
6 RCW to read as follows:

7 When, as a result of a court ruling, a taxing district loses
8 taxable value within its district, the levies that would have been
9 imposed by the taxing district on that portion of property shall be
10 deducted from future levies as follows:

11 (1) In the year in which the district loses taxable value as a
12 result of a court ruling, 25 percent of the value shall shift to the
13 total levy;

14 (2) In the year after the district loses taxable value as a
15 result of a court ruling, 50 percent of the value shall shift to the
16 total levy;

17 (3) In the second year after the district loses taxable value as
18 a result of a court ruling, 75 percent of the value shall shift to
19 the total levy; and

1 (4) In the third year after the district loses taxable value as a
2 result of a court ruling, 100 percent of the value shall shift to the
3 total levy.

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

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