

WAC 458-19-025 Restoration of regular levy. (1) Introduction.

This rule explains how a taxing district restores a regular property tax levy if it has not levied for the last seven calendar years and it elects to restore a regular property tax levy in accordance with RCW 84.55.015.

(2) Calculation of restored regular levy.

(a) If a taxing district has not levied for the last seven calendar years and it elects to restore a regular property tax levy, then the amount of the first restored levy must result in a tax rate that does not exceed the statutory rate limit applicable to the taxing district's regular property tax levy; or

(b) If a taxing district has not levied for the last six or fewer calendar years and elects to restore a regular property tax levy, then the first restored levy must not exceed the maximum levy amount allowed by the levy limit that would have been imposed had the taxing district continuously levied.

(3) **Example.** Taxing district "A" has not levied a regular levy in over 20 years when it levied \$10,000 based upon 1999 assessed values and all lawful limitations at that time. Because taxing district "A" has not levied regular property taxes in more than seven calendar years, its first restored levy may not exceed the statutory maximum dollar rate limit applicable to taxing district "A," multiplied by taxing district's "A" total assessed value.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.55.060. WSR 24-02-017, § 458-19-025, filed 12/21/23, effective 1/21/24. Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.48.200, 84.52.0502, and 84.55.060. WSR 15-03-087, § 458-19-025, filed 1/21/15, effective 2/21/15. Statutory Authority: RCW 84.08.010, 84.08.070, 84.48.080, 84.55.060, 84.52.0502, chapters 84.52 and 84.55 RCW, and RCW 34.05.230(1). WSR 02-24-015, § 458-19-025, filed 11/25/02, effective 12/26/02. Statutory Authority: RCW 84.55.060 and 84.08.070. WSR 94-07-066, § 458-19-025, filed 3/14/94, effective 4/14/94.]