

RCW 84.52.0531 Enrichment levies by school districts—Maximum dollar amount—Enrichment levy expenditure plan approval—Rules—

Deposit of funds. (1) Beginning with taxes levied for collection in 2020, the maximum dollar amount which may be levied by or for any school district for enrichment levies under RCW 84.52.053 is equal to the lesser of \$2.50 per \$1,000 of the assessed value of property in the school district or the maximum per-pupil limit. This maximum dollar amount shall be reduced accordingly as provided under RCW 43.09.2856(2).

(2) The definitions in this subsection apply to this section unless the context clearly requires otherwise.

(a) "Inflation" means the percentage change in the seasonally adjusted consumer price index for all urban consumers, Seattle area, for the most recent 12-month period as of September 25th of the year before the taxes are payable, using the official current base compiled by the United States bureau of labor statistics.

(b) "Inflation enhancement" means:

(i) \$500 in the 2026 calendar year; and

(ii) 3.33 percentage points added to inflation each year from the 2027 to 2030 calendar years.

(c) "Maximum per-pupil limit" means:

(i) Through the 2030 calendar year:

(A) \$2,500, as increased by inflation, plus inflation enhancements defined in (b) of this subsection, beginning with property taxes levied for collection in 2020, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year, for school districts with fewer than 40,000 annual full-time equivalent students enrolled in the school district in the prior school year; or

(B) \$3,000, as increased by inflation plus the inflation enhancement defined in (b) (i) of this subsection, beginning with property taxes levied for collection in 2020, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year, for school districts with 40,000 or more annual full-time equivalent students enrolled in the school district in the prior school year.

(ii) Beginning with the 2031 calendar year, \$5,035, as increased by inflation beginning with property taxes levied for collection in 2032, multiplied by the number of average annual full-time equivalent students enrolled in the school district in the prior school year.

(d) "Prior school year" means the most recent school year completed prior to the year in which the levies are to be collected.

(3) For districts in a high/nonhigh relationship, the enrollments of the nonhigh students attending the high school shall only be counted by the nonhigh school districts for purposes of funding under this section.

(4) For school districts participating in an innovation academy cooperative established under RCW 28A.340.080, enrollments of students attending the academy shall be adjusted so that each participant district receives its proportional share of student enrollments for purposes of funding under this section.

(5) Beginning with propositions for enrichment levies for collection in calendar year 2020 and thereafter, a district must receive approval of an enrichment levy expenditure plan under RCW 28A.505.240 before submission of the proposition to the voters.

(6) The superintendent of public instruction shall develop rules and regulations and inform school districts of the pertinent data necessary to carry out the provisions of this section.

(7) Beginning with taxes levied for collection in 2018, enrichment levy revenues must be deposited in a separate subfund of the school district's general fund pursuant to RCW 28A.320.330, and for the 2018-19 school year are subject to the restrictions of RCW 28A.150.276 and the audit requirements of RCW 43.09.2856.

(8) Funds collected from levies for transportation vehicles, construction, modernization, or remodeling of school facilities as established in RCW 84.52.053 are not subject to the levy limitations in subsections (1) through (5) of this section. [2025 c 404 s 1; 2022 c 108 s 3. Prior: 2021 c 221 s 2; 2021 c 145 s 22; 2019 c 410 s 2; 2018 c 266 s 307; 2017 3rd sp.s. c 13 s 203; (2017 3rd sp.s. c 13 s 202 expired January 1, 2019); 2017 c 6 s 3; (2017 c 6 s 2 expired January 1, 2019); (2013 c 242 s 8 expired January 1, 2019); (2012 1st sp.s. c 10 s 8 expired January 1, 2019); prior: 2010 c 237 s 2; (2010 c 237 s 1 expired January 1, 2019); 2010 c 99 s 11; (2010 c 99 s 10 expired January 1, 2012); (2009 c 4 s 908 expired January 1, 2012); (2006 c 119 s 2 expired January 1, 2019); (2004 c 21 s 2 expired January 1, 2019); 1997 c 259 s 2; 1995 1st sp.s. c 11 s 1; 1994 c 116 s 2; 1993 c 465 s 1; 1992 c 49 s 1; 1990 c 33 s 601; 1989 c 141 s 1; 1988 c 252 s 1; 1987 1st ex.s. c 2 s 101; 1987 c 185 s 40; 1985 c 374 s 1; prior: 1981 c 264 s 10; 1981 c 168 s 1; 1979 ex.s. c 172 s 1; 1977 ex.s. c 325 s 4.]

Intent—2022 c 108: "The legislature recognizes that the COVID-19 pandemic has impacted the delivery of education across the state, as school districts resume in-person instructional models with heightened efforts to protect the health and well-being of students and staff and address the pandemic's impact on student learning. The legislature also recognizes that state funding formulas are largely driven by enrollment, and the pandemic has resulted in unforeseen, temporary enrollment declines in many districts. Funding declines due to temporary, unforeseen changes in enrollment can affect a district's ability to maintain the staffing and resources needed to deliver education services. Stabilization funding in the 2020-21 school year provided important support for schools to maintain services amid enrollment declines. With this act and in the omnibus operating appropriations act, the legislature intends to extend stabilizing funding to districts that have seen temporary enrollment declines due to the COVID-19 pandemic for the final time." [2022 c 108 s 1.]

Effective date—2022 c 108: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [March 23, 2022]." [2022 c 108 s 5.]

Intent—2021 c 221: "The legislature recognizes that the COVID-19 pandemic has significantly changed the delivery of education across the state, as school districts transition to remote learning environments to protect the health of students and staff. The legislature also recognizes that state funding formulas are largely driven by enrollment and the pandemic has resulted in unforeseen, temporary enrollment declines in many districts. Funding declines due to temporary, unforeseen changes in enrollment can affect a district's

ability to maintain the staffing and resources needed to deliver education services. With this act and in the operating budget, the legislature intends to provide stabilizing funding to districts that have seen temporary enrollment declines due to the COVID-19 pandemic." [2021 c 221 s 1.]

Effective date—2018 c 266 ss 303 and 307: See note following RCW 28A.500.015.

Effective date—2017 3rd sp.s. c 13 ss 201, 203, 206, and 207: "Sections 201, 203, 206, and 207 of this act take effect January 1, 2019." [2017 3rd sp.s. c 13 s 210.]

Effective date—2017 3rd sp.s. c 13 s 202: "Section 202 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [July 6, 2017]." [2017 3rd sp.s. c 13 s 212.]

Expiration date—2017 3rd sp.s. c 13 s 202: "Section 202 of this act expires January 1, 2019." [2017 3rd sp.s. c 13 s 209.]

Intent—2017 3rd sp.s. c 13: See note following RCW 28A.150.410.

Collective bargaining agreements not impaired—2017 3rd sp.s. c 13: See note following RCW 41.56.139.

Effective date—2017 c 6 s 3: "Section 3 of this act takes effect January 1, 2019." [2017 c 6 s 12.]

Effective date—2017 c 6 s 2: "Section 2 of this act takes effect January 1, 2018." [2017 c 6 s 10.]

Expiration date—2017 c 6 s 2: "Section 2 of this act expires January 1, 2019." [2017 c 6 s 11.]

Intent—2017 c 6: "The legislature recognizes that school districts may provide locally funded enrichment to the state's program of basic education. The legislature further recognizes that the system of state and local funding for school districts is in transition during 2017, with the state moving toward full funding of its statutory program of basic education, and with current statutory policies on school district levies scheduled to expire at the end of calendar year 2017. To promote school districts' ability to plan for the future during this transitional period, the legislature intends to extend current statutory policies on local enrichment through calendar year 2018." [2017 c 6 s 1.]

Expiration date—2017 c 6; 2013 c 242 s 8: "Section 8 of this act expires January 1, 2019." [2017 c 6 s 4; 2013 c 242 s 10.]

Purpose—Construction—2012 1st sp.s. c 10: "(1) Legislation enacted in 2009 (chapter 548, Laws of 2009) and in 2010 (chapter 236, Laws of 2010) revised the definition of the program of basic education, established new methods for distributing state funds to school districts to support this program of basic education, and

provided an outline of specific enhancements to the program of basic education that are required to be implemented by 2018. In order to meet the required deadlines to implement full funding of the enhancements, the joint task force in section 2 of this act is created to develop and recommend options for a permanent funding mechanism.

(2) Initiative Measure No. 728 (chapter 3, Laws of 2001) dedicated a portion of state revenues to fund class size reductions and other education improvements. Because class size reductions and similar improvements are incorporated in the reforms that were enacted in chapter 548, Laws of 2009, and chapter 236, Laws of 2010, and that are being incrementally implemented through 2018, Initiative Measure No. 728 is repealed in order to make these dedicated revenues available for implementation of basic education reform and to facilitate the funding reform recommendations of the joint task force in section 2 of this act.

(3) Nothing in chapter 10, Laws of 2012 1st sp. sess. alters or amends the elements included in the school district levy base set forth in RCW 84.52.0531." [2012 1st sp.s. c 10 s 1.]

Expiration date—2017 c 6; 2012 1st sp.s. c 10 s 8: "Section 8 of this act expires January 1, 2019." [2017 c 6 s 5; 2012 1st sp.s. c 10 s 10.]

Expiration date—2017 c 6; 2010 c 237 ss 1, 5, and 6: "Sections 1, 5, and 6 of this act expire January 1, 2019." [2017 c 6 s 6; 2010 c 237 s 9.]

Effective date—2010 c 237 ss 1 and 3-9: "Sections 1 and 3 through 9 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [March 29, 2010]." [2010 c 237 s 11.]

Intent—2010 c 237: "The legislature recognizes that school districts request voter approval for two-year through four-year levies based on their projected levy capacities at the time that the levies are submitted to the voters. It is the intent of the legislature to permit school districts with voter-approved maintenance and operation levies to seek an additional approval from the voters, if subsequently enacted legislation would permit a higher levy." [2010 c 237 s 3.]

Effective date—2017 c 6; 2010 c 237 s 2: "Section 2 of this act takes effect January 1, 2019." [2017 c 6 s 8; 2010 c 237 s 10.]

Effective date—2010 c 99 s 11: "Section 11 of this act takes effect January 1, 2012." [2010 c 99 s 15.]

Expiration date—2010 c 99 s 10: "Section 10 of this act expires January 1, 2012." [2010 c 99 s 14.]

Findings—Intent—2010 c 99: See note following RCW 28A.340.080.

Effective date—2009 c 4: See note following RCW 43.79.460.

Expiration date—2009 c 4 s 908: "Section 908 of this act expires January 1, 2012." [2009 c 4 s 909.]

Expiration date—2017 c 6; 2010 c 237; 2006 c 119; 2004 c 21: "This act expires January 1, 2019." [2017 c 6 s 7; 2010 c 237 s 8; 2006 c 119 s 3; 2004 c 21 s 3.]

Funding not related to basic education—1997 c 259: "Funding resulting from this act is for school district activities which supplement or are not related to the state's basic program of education obligation as set forth under Article IX of the state Constitution." [1997 c 259 s 1.]

Purpose—Statutory references—Severability—1990 c 33: See RCW 28A.900.100 through 28A.900.102.

Effective date—1989 c 141: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect July 1, 1989." [1989 c 141 s 2.]

Intent—1987 1st ex.s. c 2: "The legislature intends to establish the limitation on school district maintenance and operations levies at twenty percent, with ten percent to be equalized on a statewide basis. The legislature further intends to establish a modern school financing system for compensation of school staff and provide a class size reduction in grades kindergarten through three. The legislature intends to give the highest funding priority to strengthening support for existing school programs.

The legislature finds that providing for the adoption of a statewide salary allocation schedule for certificated instructional staff will encourage recruitment and retention of able individuals to the teaching profession, and limit the administrative burden associated with implementing state teacher salary policies." [1987 1st ex.s. c 2 s 1.]

Severability—1987 1st ex.s. c 2: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1987 1st ex.s. c 2 s 213.]

Effective date—1987 1st ex.s. c 2: "This act shall take effect September 1, 1987." [1987 1st ex.s. c 2 s 214.]

Intent—Severability—1987 c 185: See notes following RCW 51.12.130.

Severability—1985 c 374: "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1985 c 374 s 3.]

Effective date—1981 c 264: "Section 10 of this amendatory act shall become effective for maintenance and operation excess tax levies now or hereafter authorized pursuant to RCW 84.52.053, as now or hereafter amended, for collection in 1982 and thereafter." [1981 c 264 s 11.]

Severability—1981 c 264: See note following RCW 28A.545.030.

Effective date—1979 ex.s. c 172: "This amendatory act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect on September 1, 1979." [1979 ex.s. c 172 s 3.]

Severability—1979 ex.s. c 172: "If any provision of this amendatory act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1979 ex.s. c 172 s 2.]

Severability—Effective date—1977 ex.s. c 325: See notes following RCW 84.52.052.

Payments to high school districts for educating nonhigh school district students: Chapter 28A.545 RCW.

Purposes: RCW 28A.545.030.

Rules to effect purposes and implement provisions: RCW 28A.545.110.

Superintendent's annual determination of estimated amount due—Process: RCW 28A.545.070.