

**RCW 84.52.070 Certification of levies to assessor.** (1) It is the duty of the county legislative authority of each county, on or before the 15th day of December in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and on or before the first Monday in December the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.

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

(3) If a levy amount is certified to the county assessor after the applicable deadline in subsection (1) or (2) of this section, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th. [2021 c 42 § 2; 2017 3rd sp.s. c 13 § 307; 2010 c 106 § 313; 1994 c 81 § 86; 1988 c 222 § 28; 1961 c 15 § 84.52.070. Prior: 1925 ex.s. c 130 § 78; RRS § 11239; prior: 1890 p 558 §§ 77, 78; Code 1881 § 2881.]

**Intent—2021 c 42:** "It is the intent of the legislature to align the statutory dates by which the county legislative authority must certify property tax levies and adopt the county budget. State law currently provides dates by which the county legislative authority must take these two actions that do not align, making county compliance difficult, if not impossible. It is the intent of the legislature to correct this situation by providing a timeline that can be implemented by county officials without negatively impacting junior taxing districts." [2021 c 42 § 1.]

**Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 §§ 301-314:** See notes following RCW 84.52.065.

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

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**Effective date—1988 c 222:** See note following RCW 84.40.040.