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**HOUSE BILL 1309**

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**State of Washington 67th Legislature 2021 Regular Session**

**By** Representatives Eslick, Ramel, Paul, and Lekanoff

AN ACT Relating to the dates of certification of levies; amending RCW 84.52.070; and creating a new section.

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

NEW SECTION. **Sec.**  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.

**Sec.**  RCW 84.52.070 and 2017 3rd sp.s. c 13 s 307 are each amended to read as follows:

(1) It is the duty of the county legislative authority of each county, on or before the ((~~thirtieth day of November~~)) 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~~)) 15th day of December 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 ((~~thirtieth day of November~~)) 15th day of December for county purposes, or the first Monday in December for district purposes, 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.

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