
Finance Committee

HB 1309

Brief Description: Concerning the dates of certification of levies.

Sponsors: Representatives Eslick, Ramel, Paul and Lekanoff.

<p style="text-align: center;">Brief Summary of Bill</p> <ul style="list-style-type: none">• Changes the date for county legislative authorities and taxing districts to certify the levy amount to the county assessor.

Hearing Date: 1/26/21

Staff: Tracey O'Brien (786-7152).

Background:

Washington's property tax system is a "budget-based" property tax. Although subject to several restrictions, this means that counties and other taxing districts, as part of their annual budget process, must first establish the total dollar amount of property tax revenue they wish to generate for the upcoming year. The county legislative authority and taxing districts within the county must certify to the county assessor the amount of taxes to be levied upon the property for county purposes by November 30. Once the total dollar amount is established, the county assessor calculates the levy rate based on the total assessed value of all properties in the county or taxing district.

Summary of Bill:

The due date for a county legislative authority to certify the levy amount to the county assessor is changed to December 15. The due date for taxing districts to certify the levy amount to the county assessor is changed to the first Monday in December.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Appropriation: None.

Fiscal Note: Requested on January 25, 2021.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.