

WAC 458-12-140 Taxing district boundaries—Designation of tax code area. (1) **Introduction.** This rule explains when the boundaries of a taxing district, as defined in WAC 458-19-005, must be established for the purpose of levying property taxes. No property tax levy can be made for a given year on behalf of any taxing district whose boundaries are not established as of the dates provided in this rule.

This rule also explains that county assessors are required to transmit taxing district boundary information to the property tax division of the department of revenue (department) when there is a change in taxing district boundaries or when a new taxing district is established.

Lastly, this rule provides guidance to assessors in designating tax code areas to be used in the listing of real and personal property.

(2) (a) **Establishment of taxing district boundaries.** Except as provided in (b), (c), (d), and (e) of this subsection, for the purpose of property taxation and the levy of property taxes, the boundaries of counties, cities, and all other taxing districts must be the established official boundaries of the taxing districts existing on August 1st of the year in which the property tax levy is made.

(b) **Newly incorporated port districts and regional fire protection service authorities.** The boundaries for a newly incorporated port district or regional fire protection service authority must be the established official boundaries existing on October 1st of the year in which the initial property tax levy is made if the boundaries of the newly incorporated port district or regional fire protection service authority are coterminous with the boundaries of another taxing district or districts, as they existed on August 1st of that year.

(c) **Mosquito control districts.** Boundaries of a mosquito control district must be the established official boundary existing on September 1st of the year in which the property tax levy is made.

(d) **Newly established fire protection district.** The boundaries of a newly established fire protection district, as described in RCW 52.02.160, are the official boundaries of the district as of the date the voter-approved proposition is certified.

(e) **Annexing a financially insolvent school district.** The boundaries of a school district that is required to receive or annex territory due to the dissolution of a financially insolvent school district under RCW 28A.315.225 must be the established official boundaries of such districts existing on September 1st of the year in which the property tax levy is made.

(3) **Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district.** Aside from the provisions of RCW 84.09.030 and subsection (2) of this rule, the boundaries of a library district, metropolitan park district, fire protection district, or public hospital district, that withdraws an area from its boundaries under RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, which area has boundaries that are coterminous with the boundaries of a tax code area, will be established as of October 1st in the year in which the area is withdrawn.

(4) **School district boundary changes.** Each school district affected by a transfer of territory from one school district to another school district under chapter 28A.315 RCW must retain its preexisting boundaries for the purpose of the collection of excess tax levies authorized under RCW 84.52.053 before the effective date of the transfer.

The preexisting boundaries must be retained for such tax collection years and for such excess tax levies as the regional committee on school district organization (committee) may approve. The committee may order that the transferred territory will either be subject to or relieved of such excess levies.

For the purpose of all other excess tax levies previously authorized under chapter 84.52 RCW and all excess tax levies authorized under RCW 84.52.053 subsequent to the effective date of a transfer of territory, the boundaries of the affected school districts must be modified to recognize the transfer of territory subject to RCW 84.09.030 and subsection (2) of this rule.

(5) **Copy of instrument indicating taxing district boundary changes must be provided to the department.** Any instrument indicating the official boundaries of a newly established taxing district, or indicating any change in taxing district boundaries, that is required by law to be filed in the office of the county auditor or other county official, must be filed in triplicate.

The county official must forward two copies of the instrument to the county assessor. The assessor must provide one copy of the instrument, together with a copy of a plat showing the new boundaries, to the property tax division of the department of revenue within thirty days of the establishment of the boundaries of the taxing district.

(6) **Designation of tax code areas.** Assessors must designate the name or number of each tax code area, as defined in WAC 458-19-005, in which each description of real or personal property is located and assessed. The tax code area designation must be entered opposite each assessment in a column provided for that purpose in the detail and assessment list.

(a) **Personal property.** Assessors must designate the tax code area on all listings of personal property in accordance with the applicable rules controlling "taxable situs" as of the assessment date.

(b) **Property located in more than one tax code area.** When real and personal property of any person is located and assessable in more than one tax code area, a separate listing must be made on the detail and assessment list and identified by the name or number of the tax code area in which each portion of the property or properties is located.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.36.389. WSR 18-04-007, § 458-12-140, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010. WSR 09-04-033, § 458-12-140, filed 1/29/09, effective 3/1/09; WSR 02-14-011, § 458-12-140, filed 6/20/02, effective 7/21/02; Order PT 68-6, § 458-12-140, filed 4/29/68.]