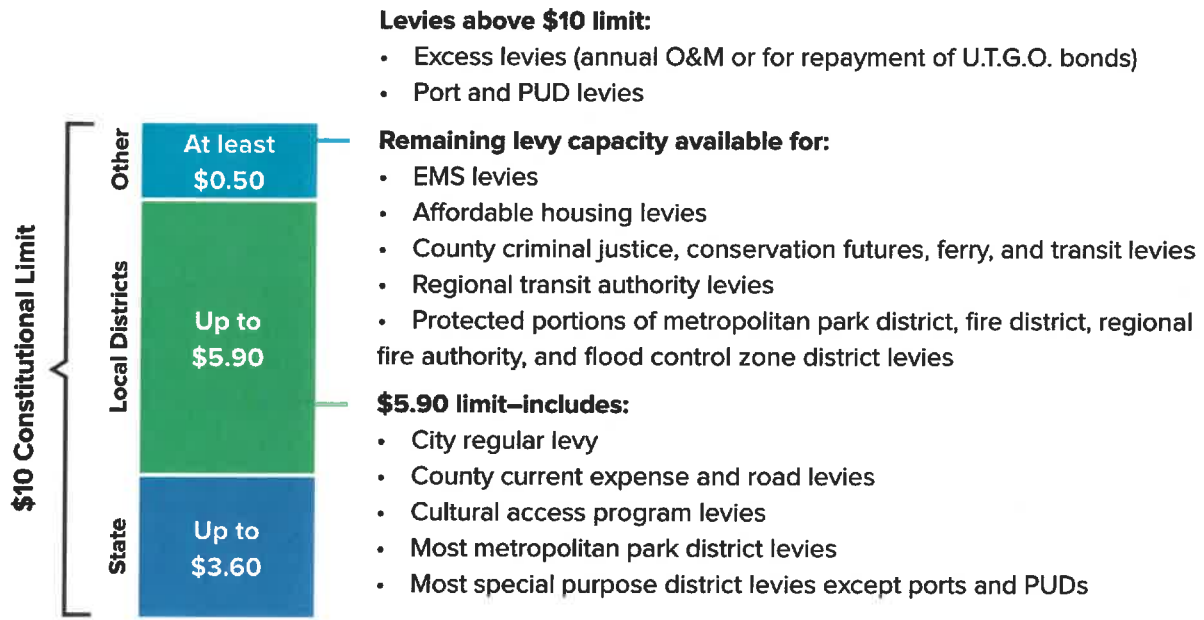


The chart below demonstrates both the \$10 constitutional and \$5.90 local government limits.



Levies above \$10 limit:

- Excess levies (annual O&M or for repayment of U.T.G.O. bonds)
- Port and PUD levies

Remaining levy capacity available for:

- EMS levies
- Affordable housing levies
- County criminal justice, conservation futures, ferry, and transit levies
- Regional transit authority levies
- Protected portions of metropolitan park district, fire district, regional fire authority, and flood control zone district levies

\$5.90 limit—includes:

- City regular levy
- County current expense and road levies
- Cultural access program levies
- Most metropolitan park district levies
- Most special purpose district levies except ports and PUDs

Everything under the \$10 limit is generally referred to as a “regular” levy. Any levies above the \$10 limit, which require voter approval, are generally referred to as “excess” levies. The term “special” may be used to describe any regular or excess levy that is levied for a specific purpose.

Of this \$10, no more than \$3.60 may be imposed by the state⁹ (RCW 84.52.065) and no more than \$5.90 may be used by most local governments (see below). That adds up to a maximum of \$9.50, which leaves at least \$0.50 extra that may be used for certain local government levies outside the \$5.90 limit.¹⁰

\$5.90 Local Limit

By statute, the aggregate (total) regular levy rate for most local governments combined – including “senior taxing districts” such as cities and counties, as well as “junior taxing districts” such as fire districts and park districts – may not exceed \$5.90 per \$1,000 assessed valuation within any individual Tax Code Area (RCW 84.52.043). This \$5.90 limitation is a subset of the \$10 constitutional limit – in other words, all levies that are subject to the \$5.90 statutory limit are also subject to the \$10 constitutional limit.

However, this statute also provides several exemptions. The following local levies *are* subject to the \$10 constitutional limit but are *not* subject to the \$5.90 local limit:

- Affordable housing levies
- County conservation futures levies
- County criminal justice levies
- County ferry district levies
- Emergency medical services (EMS) levies
- Up to \$0.25 of a fire district or regional fire authority levy, if protected from prorationing by the legislative body
- Regional transit authority levies (Sound Transit)

There are also a few other, narrower exemptions, including certain flood control zone levies, a portion of metropolitan park district levies for metropolitan park districts with a population of 150,000 or more (with voter approval), and King County’s transit levy.

There are four types of local government levies that are not subject to either the \$5.90 or \$10 limits:

- General obligation (G.O.) bond excess levies
- Excess maintenance & operation levies
- Port district levies
- Public utility district levies

⁹ In 2017 and 2018, the state Legislature temporarily adjusted the state levy rate to provide additional funding for the state’s share of K-12 education. The maximum levy rate in 2019 is \$2.40/\$1,000 AV and in 2020 and 2021 is \$2.70/\$1,000 AV. In 2022, the maximum rate returns to \$3.60/\$1,000 AV.

¹⁰ In reality, there will be more than \$0.50 available if the state is levying less than its maximum \$3.60 and/or the local districts are levying less than the maximum \$5.90.