January 23, 2025

**TO:** All County Assessors

**FROM:** Frank Wilson, Tax Policy Specialist

Research and Fiscal Analysis Division

**SUBJECT:** REQUEST FOR REPORTS

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| What We Need | Please send the following reports:   * Levy Report * Levy Limit Calculation Sheets * Senior and Disabled Person Exemption Report * Final Values Report * Levy Totals by Tax Code Area (TCA)   We need information for all taxing districts authorized to levy property taxes, ***whether or not they will impose a levy,*** for collection in 2025.  The following pages explain each report. |

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| Important | *The law requires counties to report information to us.*  *“The department of revenue shall: … Require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of public funds for all purposes, and other information which said department of revenue may request.” (*[*RCW 84.08.020(3)*](http://apps.leg.wa.gov/rcw/default.aspx?cite=84.08.020)) |

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| Due Date | **February 28, 2025** |  |

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| Send To | Send your reports **in an Excel file** to [DORReportsRFAPT@DOR.WA.GOV](mailto:DORReportsRFAPT@DOR.WA.GOV). |

#### Levy Report

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| Description | This report summarizes each property taxing district’s value, levy rate, and total tax. |

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| Do Not Include | Please do not include the following:   * Timber assessed value * Benefit assessments * Penalties and interest * Senior citizen exempt value |

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| Include | For each district, ***whether or not it imposes a levy***:   |  |  | | --- | --- | | Include | Examples / Additional Information | | Name of district and levy type | * City of Olympia: Library Lid Lift | | District number | * Fire District #1, School District #999 | | Identify special or bond levies by | * Purpose * Beginning and ending years * Limitations | | Notes about | * Temporary lid lifts * Joint districts * New levies * Buy downs * Prorated districts | | Value | See Do Not Include | | Levy rate expressed in dollars and cents per thousand dollars of value | The rate should be truncated to a minimum of five decimal places. | |

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| Did You Remember? | Please ensure that you:   * Report school district levies separately by: * Enrichment (Maintenance and operation) levies * Bond levies * Capital project levies * Transportation levies * List regular, special, and bond levies separately. * Report joint district detail for each county if you are the parent. * For school enrichment levies, report: * One-half of the timber assessed valuation which is one-half of the district’s 2018 timber assessed valuation * The 80 percent timber roll which is 80 percent of the district’s timber roll in 1983 (this number should be the same as previous years) |

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| Totals | The total taxes levied in the county on page 10 must equal the total of all districts on page 6. |

#### Levy Limit Calculation Sheets

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| Description | These sheets are used to calculate the levy limit for:   * Regular taxing districts * School districts   These sheets also include the levy, rate, and value for special levies. |

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| Important | We developed the [Highest Lawful Levy Calculation Sheet](https://dor.wa.gov/sites/default/files/legacy/Docs/forms/PropTx/Forms/64-0007.xlsx) for your use.  If you have your own levy limit calculation sheet, make sure all the detailed information on our form is included on your calculation sheet. |

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| Do Not Include | The timber assessed value should not be included in the regular taxing district value. |

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| Did You Remember? | Please ensure that you identify:   * County name * Population above or below 10,000 * Whether or not a resolution was adopted to increase the prior year’s levy * Whether or not a second resolution was adopted to increase the prior year’s levy over the IPD (the percent change in the implicit price deflator) * Joint, lid lifted, new, buy down, or prorated levies * The amount or rate of the lid lift and whether it is temporary or permanent * The senior or parent county for joint districts * This is the county that sets the rate. * If you are the senior county, include the numbers for the whole taxing district and detail by county. * The amount of banked capacity of the district |

#### Senior and Disabled Person Relief Report

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| Description | This report summarizes the amount of property tax relief granted by the senior citizen and disabled person exemption. |

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| Important | For the levy rates below, use the individual rate that applies to each property to calculate the savings. Then sum the values and the saving to get the totals, as shown below. |

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| Part I | Report the value of the property ***without*** considering the exemption.  For ***each property*** grouped by income level, include:   * The value prior to the value freeze * The value after the value freeze, also known as the frozen value * The value prior to the freeze minus the frozen value * If the frozen value is higher, the difference is zero. * The savings to the taxpayers resulting from the freeze * The difference between the value prior to the freeze and the frozen value times the total levy rate (regular and special)   **Calculation example:**   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Property | Value Prior to freeze | Frozen Value | Difference | Rate | Savings | | 1 | 120,000 | 80,000 | 40,000 | 10.35 | 414 | | 2 | 140,000 | 150,000 | 0 | 10.35 | 0 | | 3 | 80,000 | 60,000 | 20,000 | 12.65 | 253 | | Totals | 340,000 | 290,000 | 60,000 |  | 667 | |

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| Part II | Report the value of the exempted property.  For ***each property*** grouped by income level, include:   * The value exempted from regular levies * The regular levy relief * The value exempted from regular levies times the regular levy rate * The value exempted from special levies * The lesser of the frozen value or the current assessed value * The special levy relief * The value exempted from special levies times the special levy rate * AND the value exempted from part 2 of the state levy times the part 2 levy rate * The total relief * The regular levy relief plus the special levy relief plus the savings resulting from the freeze * This equals the amount that taxpayers should have paid minus what they paid. |

#### Final Values Report

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| Description | This report updates important values for making adjustments to the state levy parts 1 and 2. |

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| Do Not Include | Please do not include the following:   * State assessed property * Timber assessed value * Agricultural machinery and equipment not subject to the state levy * Other exempt property such as: * Senior Citizen * SFR improvement * Historical * Government * Qualified M&E personal property, etc. |

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| Include | Report the values used to calculate your county’s state levy part 1 and part 2 for:   * Real property * Personal property * New construction, improvements, and wind turbines * State taxes recovered from highly valued disputed property settlements in Calendar Year 2024. |

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| Did You Remember? | Remember to move mobile homes, cabins, or other special property to their appropriate type. |

#### Levy Totals

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| Levy Totals | Many counties create a booklet which includes information for each tax code area (TCA):   * The taxing districts, levies, and rates which are included in the TCA * The total rate for the TCA   This levy booklet is a valuable source of information and often saves us a phone call to the county.  Send us an electronic copy of your county’s booklet or direct us to the appropriate web address where the information is available. |