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2023 Levy Report

In addition to the assessment function of the assessor’s office, it is also our responsibility **to calculate and certify the levy rates for most taxing districts**, assuring that the limits to the levy rates are not exceeded.

- Levy rates are expressed in terms of **dollars and cents per \$1,000 of assessed valuation**.
- Tax Code Areas (TCA) are geographical areas made up of a unique combination of one or more taxing districts.

2023 Levy Rates

The **average levy rate** of *improved* tax code areas **decreased, from \$9.26 to \$8.05** per \$1,000 of assessed valuation. Decreases in tax code area levy rates were primarily impacted by *increases* in assessed valuation during the 2022 assessment.

Note: Individual property taxes may vary, based on property assessed valuations and consolidated levy rates.

2023 Voter-Approved Measures

Taxing District	Type	Purpose	# of Years	Levy Amount
Fire District #4	Expense	Lid Lift	N/A	\$1.50
Fire District #5	Expense	Lid Lift	N/A	\$1.48
Fire District #11	EMS	Renewal	6-Years	\$0.50
Fire District #13	Expense	Lid Lift	N/A	\$1.50
Fire District #17	EMS	Renewal	6-Years	\$0.25
Fire District #18	EMS	Renewal	6- Years	\$0.25
Southside School District #42	Enrichment Levy	Renewal	4-Years	\$2,766,253.00
McCleary School District # 065	Enrichment Levy	Renewal	2-Years	\$1,750,000
Elma School District #68	Enrichment Levy	Renewal	2-Years	\$6,456,664
Mary M Knight School District #311	Enrichment Levy	Renewal	2-Years	\$1,226,448
Hood Canal School District #404	Enrichment Levy	Renewal	3-Years	\$4,836,214
City Of Shelton	EMS	Renewal	6-Years	\$0.50
Hood Canal School District #404	Bond	Failed		
Fire District # 16	EMS	Failed		

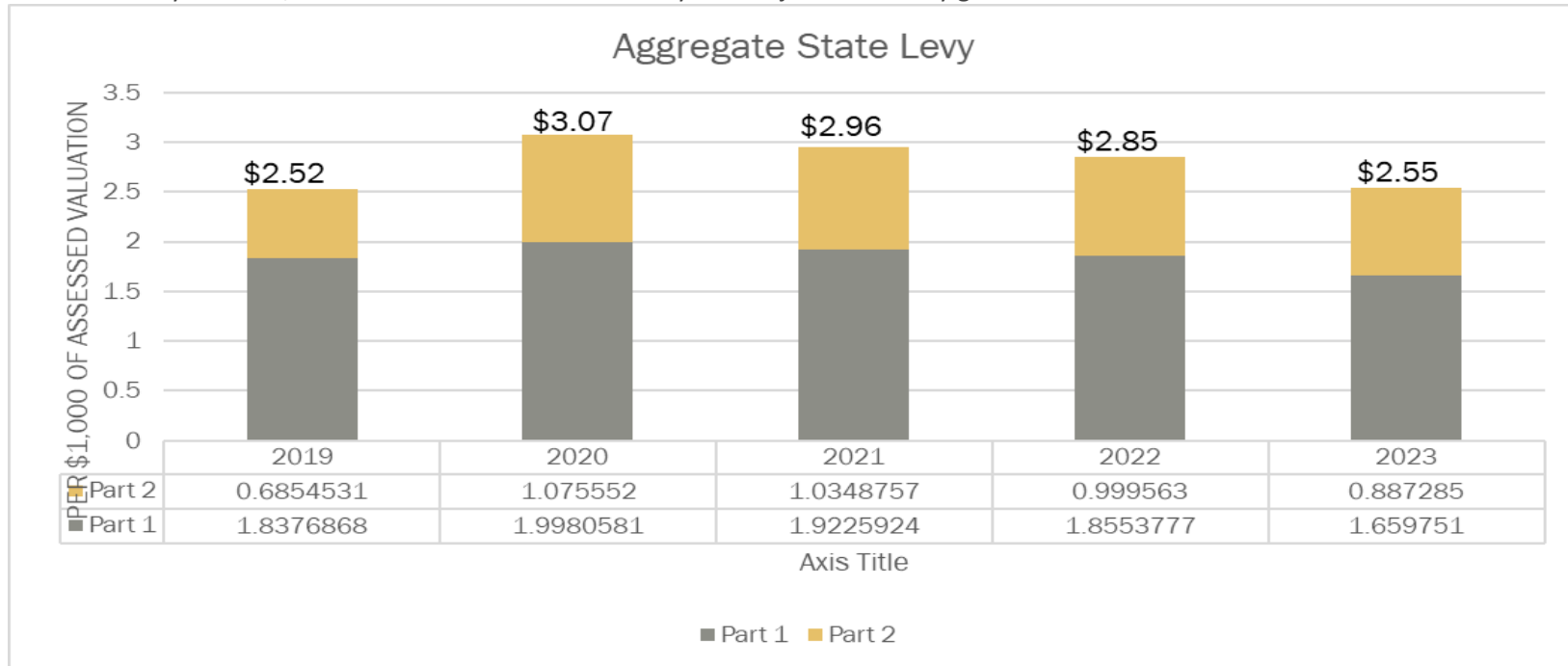
State School Levy

During the 2017 legislative session, EHB 2242 was passed temporarily changing the state levy from a budget-based tax to a rate-based tax, and created a second levy, State Levy Part 2. In a rate-based tax, the rate each property owner must pay is established by the legislature.

For property taxes collected in 2022, the State Levy reverts back to a budget-based tax, however, the State Levy Part 2 does *not* go away. In a budget-based tax, the rate is established by the district's levy request (budget), subject to several limitations (see example below).

District's Levy Request (budget) / Assessed Valuation X 1,000 = Levy Rate

- The **state school levy rate decreased from \$2.85 to \$2.55** per \$1,000 of assessed valuation.
- For collection year 2023, the aggregate rate limit is \$3.60 per \$1,000 of assessed valuation.
- For collection year 2023, Part 1 and Part 2 of the State Levy are subject to the levy growth limit in accordance with RCW 84.55.



Local School Levy (Enrichment Levy)

(Formerly known as maintenance and operation levy)

During the 2021 legislative session, ESHB 1476 was passed increasing the per-pupil limit to the *greater* of the 2019/2020 or 2020/2021 school year average annual full-time equivalent student enrolled in the district (total amount determined by the Office of Superintendent of Public Instruction and adjusted for inflation). Local school enrichment levies are limited to the *lesser* of:

- \$2.50 per \$1,000 of assessed valuation (*ESSB 5313*).
- A per-pupil limit set forth by the Office of Superintendent of Public Instruction (OSPI).
- The school district's certified levy request (voter-approved amount).

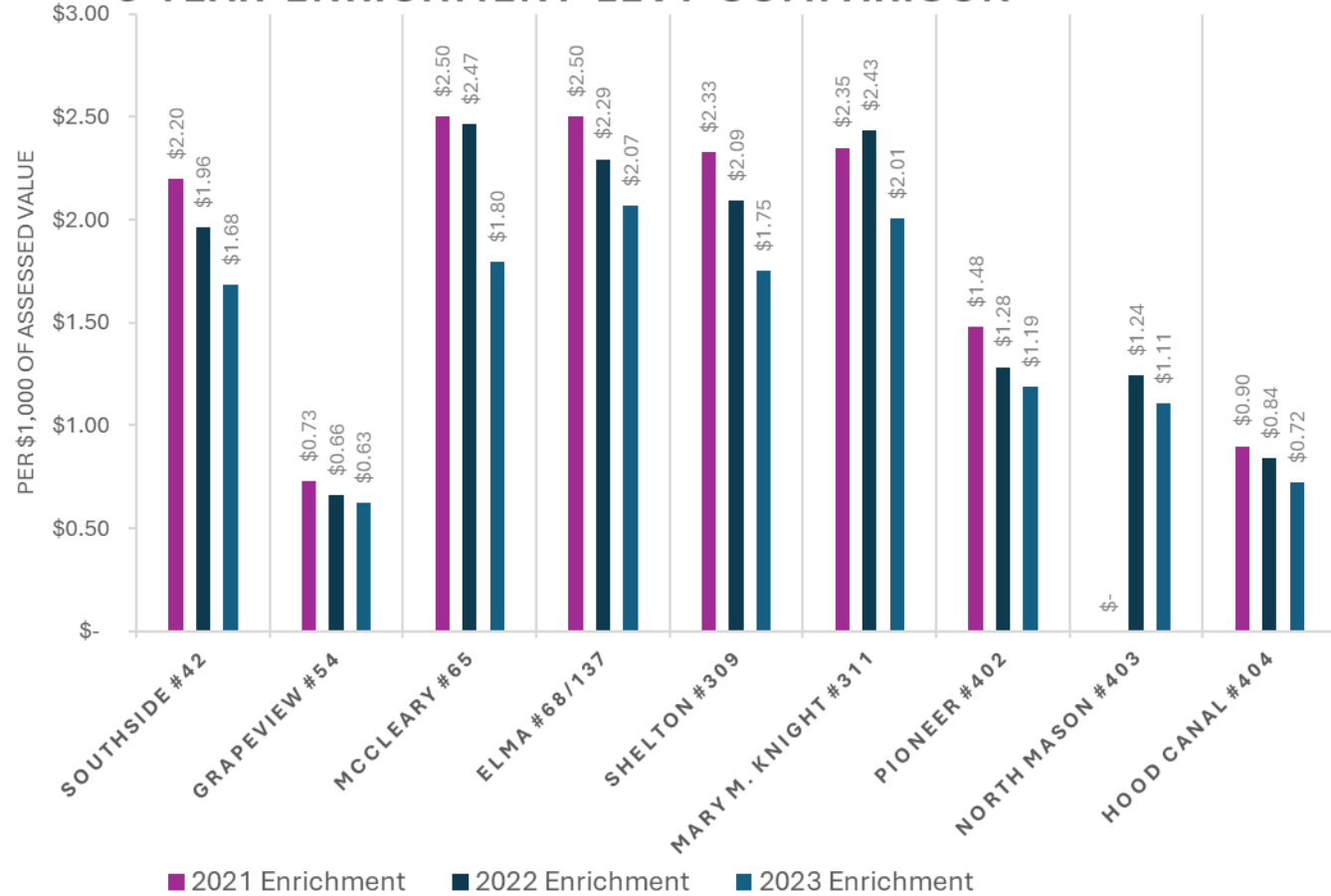
Local School Districts Enrichment Levy Figures - 2023 Max Levy Limit										
#	School District	Total Excess Value	1/2 TAV	Voter Approved (Ballot)	Rollback	Limitations			2023 Max Levy	2023 Limit
						2.50 Rate	Per Pupil	Certified Levy Request		
42	Southside	380,439,727	813,968	\$ 641,803.00	\$ -	\$ 953,134.24	885,559	\$ 641,803.00	\$ 641,803.00	Certified Levy Request
54	Grapeview	1,233,099,567	3,096,340	\$ 776,529.00	\$ -	\$ 3,090,489.77	801,736	\$ 774,014.00	\$ 774,014.00	Certified Levy Request
65	McCleary*	482,566,284	5,705,645	\$ 875,000.00	\$ -	\$ 1,220,679.82	1,268,691	\$ 876,511.00	\$ 876,511.00	Certified Levy Request
68/137	Elma*	1,429,633,716	38,608,476	\$ 3,034,031.00	\$ -	\$ 3,670,605.48	4,404,007	\$ 3,034,031.00	\$ 3,034,031.00	Certified Levy Request
309	Shelton	3,113,436,646	23,632,526	\$ 5,500,000.00	\$ -	\$ 7,842,672.93	11,941,207	\$ 5,500,000.00	\$ 5,500,000.00	Certified Levy Request
311	Mary M. Knight*	249,921,192	42,746,922	\$ 586,817.00	\$ -	\$ 731,670.29	5,190,443	\$ 586,817.00	\$ 586,817.00	Certified Levy Request
402	Pioneer	2,353,924,320	7,148,620	\$ 2,802,110.00	\$ -	\$ 5,902,682.35	3,245,017	\$ 2,802,110.00	\$ 2,802,110.00	Certified Levy Request
403	North Mason*	3,444,160,914	18,840,848	\$ 3,831,125.00	\$ -	\$ 8,657,504.41	6,642,199	\$ 3,831,125.00	\$ 3,831,125.00	Certified Levy Request
404	Hood Canal	1,788,406,582	64,600,820	\$ 1,541,656.00	\$ 205,070.00	\$ 4,632,518.51	1,336,586	\$ 1,541,656.00	\$ 1,336,586.00	Per Pupil

*Joint District

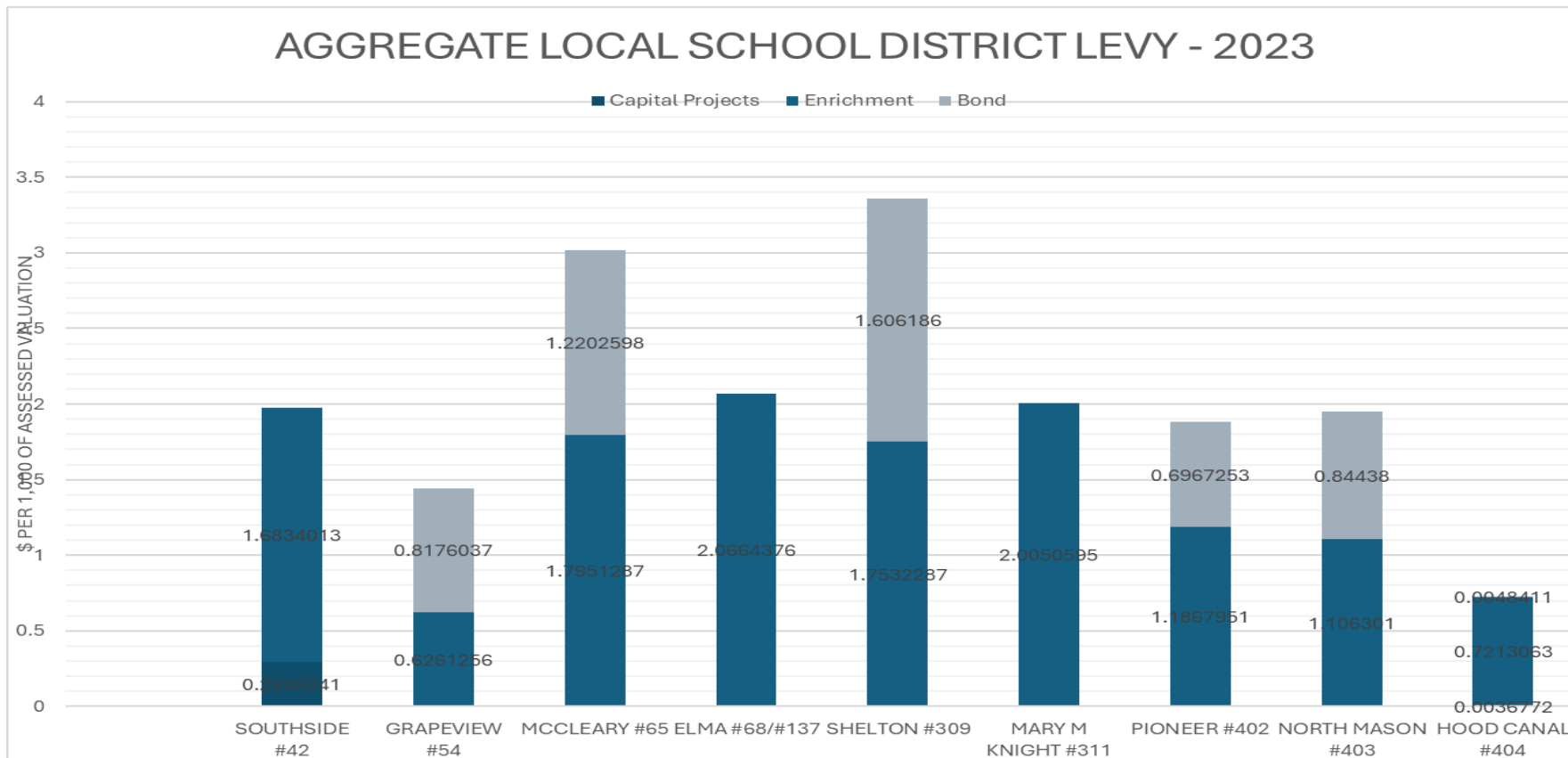
“Total Excess Value” + “½ TAV” (Timber Assessed Value) = Enrichment Levy Tax Base

“2023 Max Levy” / Enrichment Levy Tax Base X 1,000 = Levy Rate

3-YEAR ENRICHMENT LEVY COMPARISON



AGGREGATE LOCAL SCHOOL DISTRICT LEVY - 2023



Bonds – A bond provides funding for capital projects such as purchasing property for schools, constructing new schools, or modernizing existing schools. Bonds are sold to investors who are repaid with interest over time from property tax collections, generally between 10-25 years.

Enrichment Levy – Enrichment levies, also known as Educational Programs and Services (EP&O) and Maintenance and Operations (M&O levies), allow a school district to provide things like teachers, support staff, supplies and materials, or services that the state only partially funds. Funding provided by the state does not fully cover the actual costs to operate a school district, so enrichment levies bridge the gap in funding. Enrichment levies can be approved for up to four years.

Capital Projects - Capital levies (which includes tech levies) fund things like modern technology, enhanced building security, and renovation projects. Capital levies can be approved for up to six years.

Every year, our office publishes the current Levy Book on the County website. Information regarding valuation, levy rates, and levy amounts can be found at

<https://www.masoncountywa.gov/forms/assessor/2023-Levy-Book.pdf>

For a complete list of taxing districts by tax code area (TCA), and consolidated levy rates, please visit

<https://www.masoncountywa.gov/forms/assessor/2023-District-Listing-by-Tax-Code-Area.pdf>

Prior year's levy books can be found at <https://www.masoncountywa.gov/assessor/levy.php>.

Visit <https://www.masoncountywa.gov/assessor/levies-calculated.php> to see how levy rates are calculated.

Additional levy information can be found at <https://www.masoncountywa.gov/assessor/levy-limits.php>.