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## 2024 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.

## 2024 Levy Rates

The **average levy rate** of *improved* tax code areas **decreased, from \$8.05 to \$7.20** per \$1,000 of assessed valuation. Decreases in tax code area levy rates were primarily impacted by *increases* in assessed valuation during the 2023 assessment.

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

## 2024 Voter-Approved Measures

Taxing District	Type	Purpose	# of Years			Levy Amount
Fire District #3	EMS	Renewal	6-Years			\$0.45
Fire District #11	Merger with #5	Merger	N/A			N/A
Fire District # 17	Expense	Lid Lift	N/A			\$0.75
Pioneer School District # 402	Enrichment Levy	Renewal	4-Years			\$11,722,981
Shelton School District # 309	Enrichment Levy	Renewal	3-Years			\$22,900,000

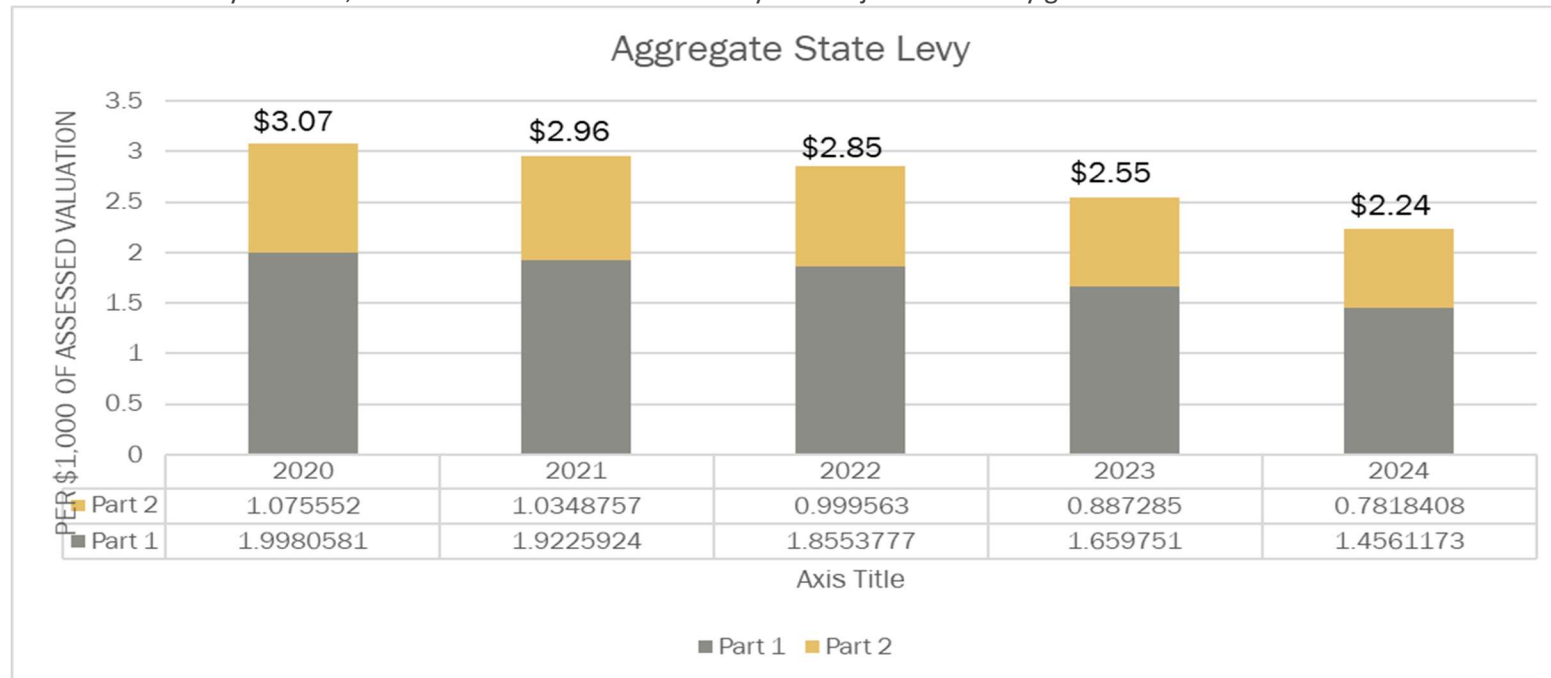
## State School Levy

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 \$2.55 to \$2.24** per \$1,000 of assessed valuation.
- For collection year 2024, the aggregate rate limit is \$3.60 per \$1,000 of assessed valuation.
- For collection year 2024, 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).

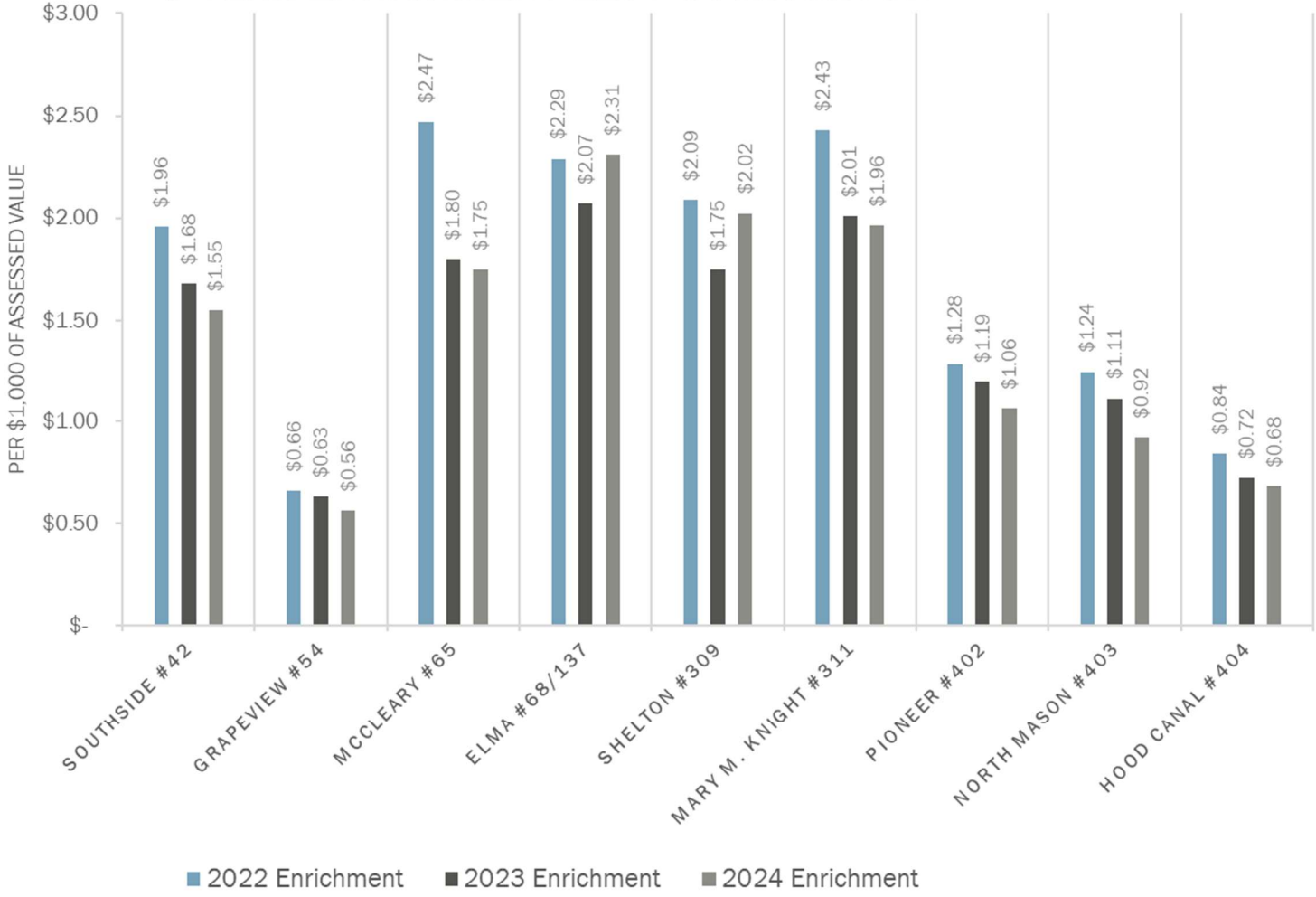
Local School Districts Enrichment Levy Figures - 2024 Max Levy Limit										
#	School District	Total Excess Value	1/2 TAV	Voter Approved (Ballot)	Rollback	Limitations			2024 Max Levy	2024 Limit
						2.50 Rate	Per Pupil	Certified Levy Request		
42	Southside	441,051,708	1,119,997	\$ 673,894.00	\$ -	\$ 1,105,429.26	939,773	\$ 686,064.48	\$ 686,064.48	Certified Levy Request
54	Grapeview	1,430,594,401	4,256,485	\$ 807,343.00	\$ -	\$ 3,587,127.22	903,016	\$ 807,343.00	\$ 807,343.00	Certified Levy Request
65	McCleary*	494,459,006	6,019,025	\$ 875,000.00		\$ 1,251,195.08	1,311,720	\$ 875,000.00	\$ 875,000.00	Certified Levy Request
68/137	Elma*	1,438,986,515	41,887,268	\$ 3,422,623.00		\$ 3,702,184.46	4,976,762	\$ 3,422,623.00	\$ 3,422,623.00	Certified Levy Request
309	Shelton	3,489,742,349	32,450,745	\$ 7,100,000.00		\$ 8,805,482.74	11,895,182	\$ 7,125,944.32	\$ 7,125,944.32	Certified Levy Request
311	Mary M. Knight*	272,198,360	53,693,673	\$ 639,631.00		\$ 814,730.08	3,166,541	\$ 639,631.00	\$ 639,631.00	Certified Levy Request
402	Pioneer	2,644,075,229	9,744,709	\$ 2,802,110.00		\$ 6,634,549.85	3,375,208	\$ 2,815,416.19	\$ 2,815,416.19	Certified Levy Request
403	North Mason*	4,146,959,815	25,278,254	\$ 3,831,125.00		\$10,430,595.17	6,902,294	\$ 3,831,125.00	\$ 3,831,125.00	Certified Levy Request
404	Hood Canal	2,104,801,516	88,897,595	\$ 1,611,031.00	\$ 118,718.91	\$ 5,484,247.78	1,495,221	\$ 1,613,939.75	\$ 1,495,220.84	Per Pupil
*Joint District										

\*Joint District

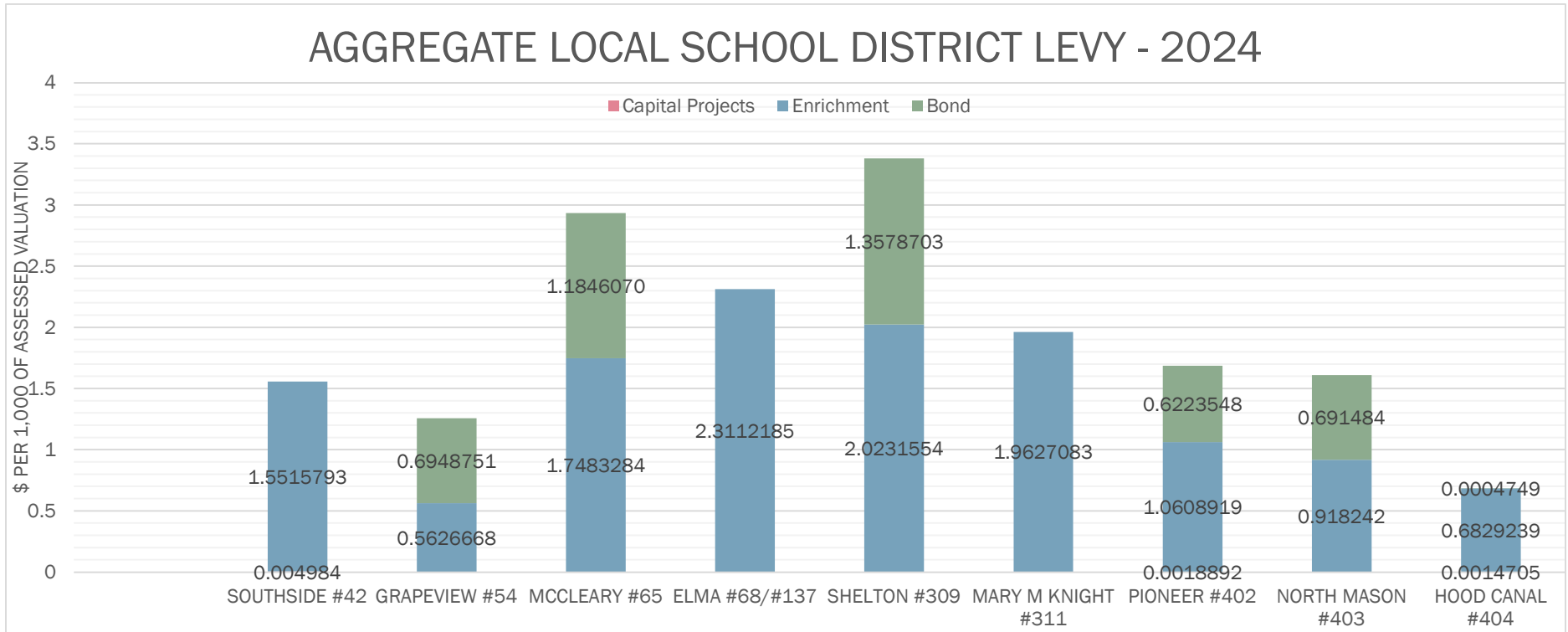
“Total Excess Value” + “½ TAV” (Timber Assessed Value) = Enrichment Levy Tax Base

“2024 Max Levy” / Enrichment Levy Tax Base X 1,000 = Levy Rate

### 3-YEAR ENRICHMENT LEVY COMPARISON



## AGGREGATE LOCAL SCHOOL DISTRICT LEVY - 2024



**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 of operating 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/2024-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/2024-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>.