

This rule was adopted on January 29, 2009 and becomes effective March 1, 2009. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 02-14-011, filed 6/20/02, effective 7/21/02)

WAC 458-12-140 Taxing district boundaries--Designation of tax code area. (1) **Introduction.** This rule explains when the boundaries of a taxing district 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.

For purposes of this rule, the definition of "taxing district" is the same as in WAC 458-19-005.

(2)(a) **Establishment of taxing district boundaries.** Except as ~~((follows))~~ set forth in (b) and (c) 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 ~~((, for purposes of property taxation and the levy of property taxes,))~~ must be the established official boundaries of the taxing districts existing on ~~((March))~~ August 1st of the year in which the property tax levy is made.

~~((a))~~ **Boundaries of certain newly incorporated taxing districts.** The official boundaries of certain newly incorporated taxing districts will be established at a different date in the year in which the incorporation occurred as follows:

(i) **Newly incorporated cities.** Boundaries for a newly incorporated city must be the established official boundaries existing on March 31st of the year in which the initial property tax levy is made. The boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was incorporated within the boundaries of a newly incorporated city, must be altered as of March 31st to exclude this area if the budget for the newly incorporated city is filed as provided in RCW 84.52.020 and the levy request of the newly incorporated city is made in accordance with RCW 84.52.070. Whenever a proposed city

~~incorporation is on the March special election ballot, the county auditor must submit the legal description of the proposed city to the department on or before March 1st.~~

~~((ii))~~ **(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 ((March)) August 1st of that year.

~~((iii))~~ **Newly incorporated water sewer districts.** ~~Boundaries for a newly incorporated water sewer district must be the established official boundaries existing on June 15th of the year in which the proposition under RCW 57.04.050 is approved authorizing a water sewer district excess levy.~~

~~(iv)~~ **Other newly incorporated taxing districts.** ~~Boundaries of any other newly incorporated taxing district must be the established official boundaries existing on June 1st of the year in which the initial property tax levy is made if the taxing district has boundaries coterminous with the boundaries of another taxing district, as they existed on March 1st of that year.~~

~~(b))~~ **(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.

~~((c)~~ **Addition or removal of property from a taxing district after March 1st.** ~~Except as otherwise provided in this rule, the boundaries of a taxing district will be established on June 1st if territory with boundaries coterminous with the boundaries of another taxing district as they existed on March 1st of that year has been added to, or removed from, the taxing district after March 1st of that year. The boundaries of a road district, library district, or fire protection district or districts, that include any portion of the area that was annexed to a city or town within its boundaries, must be altered as of June 1st to exclude this area.))~~

(3) Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district. Notwithstanding the provisions of RCW 84.09.030 and subsection (2) of this ((rule)) section, 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))~~ section.

(5) **Copy of instrument setting forth taxing district boundary changes must be provided to the department.** Any instrument setting forth the official boundaries of a newly established taxing district, or setting forth 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 with whom the instrument is filed 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 such taxing district.

(6) **Designation of tax code areas.** Assessors must designate the name or number of each tax code area 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.

For purposes of this rule, the definition of "tax code area" is the same as in WAC 458-19-005.

(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.