

**THIS IS THE ADOPTED RULE AND MAY BE USED TO DETERMINE TAX LIABILITY AND OR EXEMPTIONS UNTIL SUCH TIME AS THE CODIFIED VERSION IS AVAILABLE FROM THE CODE REVISER'S OFFICE.**

AMENDATORY SECTION (Amending WSR 94-07-066, filed 3/14/94, effective 4/14/94)

**WAC 458-19-010 Levy limit and levy rate calculations.**

~~((1) **Assessor sets levy rates.** The county assessor shall calculate the certified property tax levy rate necessary to collect the amount of taxes authorized in the certified property tax levy of each taxing district, within the limitations provided by law.~~

~~(2) **Joint taxing district.** For a joint taxing district, the assessor of the county in which is located the greatest amount of assessed value of the joint taxing district shall calculate the levy rate for the joint taxing district.~~

~~(3) **Intercounty rural library district.** The board of trustees of an intercounty rural library district shall calculate the levy rate for such district in consultation with the respective county assessors and certify that rate to the respective county legislative authorities.)~~ (1) **Introduction.** This rule explains two of the basic steps in the levy setting process. First, who determines the levy limit for all taxing districts and second, who calculates the levy rate for the various taxing districts.

(2) **Who determines the levy limit?** The assessor generally determines the levy limit for all taxing districts levying regular property taxes. However, the levy limit for joint taxing districts, intercounty rural library districts, and the state is determined as follows:

(a) Joint taxing districts. The levy limit for joint taxing districts is determined by the assessor of the county in which the greatest amount of assessed value of the joint taxing district is located;

(b) Intercounty rural library districts. The levy limit for intercounty rural library districts is determined by the board of trustees of the intercounty rural library district in consultation with the assessors of the counties served by the district; and

(c) State levy. The levy limit for the state is determined by the department.

(3) **Who sets levy rates?** The assessor generally calculates the property tax levy rate necessary to collect the amount of taxes levied by or for each taxing district,

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within the limitations provided by law. However, the levy rate for joint taxing districts and intercounty rural library districts is calculated as follows:

(a) Joint taxing districts. The assessor of the county in which the greatest amount of assessed value of the joint taxing district is located calculates the levy rate; and

(b) Intercounty rural library districts. The board of trustees of an intercounty rural library district calculates the levy rate for the intercounty rural library district in consultation with the assessors of the counties served by the district and certifies that rate to the respective county legislative authorities.