

LEVY DETAIL COLUMN TITLE DESCRIPTIONS

The Excel tables named All_County_Levy_Detail_(year) contain all the levies from all the counties for taxes due in a particular calendar year. Following is a description of the data contained in each column.

TDCODE: Lists the taxing district code for each taxing district. See page 3 of this document for a compilation of how the codes are built and their meaning.

DISTRICT NAME: For the most part the names are those used by the county and by local taxing district of the respective county.

LOCALLY ASSESSED VALUE: Locally assessed value of the district as submitted by the respective county. This is the total value of the district and includes both real and personal property values.

LEVY RATE: Tax rate calculated for a specific district levy by the county.

DISTRICT LEVY: Taxes due for the district calculated by dividing the assessed value by 1000 and multiplying by the levy rate for the district.

HIGHEST PRIOR LEVY: Beginning amount by which the highest lawful levy amount subject to the 101% limit (I-747) is calculated.

NEW CONSTRUCTION ASSESSED VALUE: Locally assessed value of new construction and improvements to property within the boundaries of the respective district.

LEVY RATE (PRIOR YEAR): Prior year district levy rate used to calculate the additional taxes that may be levied due to new construction, increases in SAP, annexations, or refunds.

STATE ASSESSED PROPERTY (CURRENT YEAR): The current year value of transportation and utility companies that are centrally assessed per RCW 82.12.270.

STATE ASSESSED PROPERTY (PRIOR YEAR): The prior year value of transportation and utility companies that are centrally assessed per RCW 82.12.270.

ANNEXATION ASSESSED VALUE: The current year locally assessed value of parcels annexed into an existing tax district.

ANNEXATION TAXES DUE: Taxes that may be levied due to the increased value of the district due to annexations (annexation AV / 1000 x the prior year levy rate).

REFUND TAXES DUE: Taxes that may be levied to repay excess taxes paid.

101 MAXIMUM ALLOWABLE LEVY: Total taxes allowed to be levied under the 101% limit. It is usually the highest prior levy times the percent increase (see last item) plus amounts added for new construction, increase in state utility values, annexations and/or refunds. This is one of three caps that may limit a levy; the others are the district statutory maximum rate, and the \$10 of taxes per \$1000 of

value limit. The governing body also has the right to budget and levy something less than any of the above. This calculation is only done for those taxing districts with a regular levy.

STATUTORY MAXIMUM RATE: The maximum rate as stated in law that a particular type of district may levy. For cities this rate has been adjusted to reflect any annexations by fire and/or library districts.

LEVY LIMIT PERCENT INCREASE: The percent increase by which a district's base levy is limited. It is currently 1 percent or the IPD, whichever is less, unless an increase is voter approved. The new levy limit may be increased by new construction in the district, the increase in state assessed property value, annexations, or refunds.

TAXING DISTRICT LEVY REPORT CODES

County Bytes 1, 2	Taxing District Bytes 3, 4	ID/Budget Item Bytes 5, 6, 7	Levy Type Byte 8	Add'l Byte 9
Adams 1	* State School 00	City-Local Sales Tax Code	Regular 0	0
Asotin 2	County 01	Schools-SPI Code	School M&O 1	1
Benton 3	County Road 02	All Others	Trans/Cap. Proj. 2	2
Chelan 4	City 03	'- Consecutive order:	School Bonds 3	3
Clallam 5	Local School 04(EV)	001, 002, 003, etc.	Non-Sch Local Bonds 4	4
Clark 6	Library 05		LID Guarantee 5	5
Columbia 7	Hospital 06	Codes to separate County	Add'l Bonds 6	6
Cowlitz 8	Fire District 07	general fund:	Local Special 7	7
Douglas 9	Metro Park 08		Outside \$9.50* 8	8
Ferry 10	*Port 09	Bond Int. & Redemp. 002	Special Asset 9	9
Franklin 11	*Port G.O. Bond 10	Dev. Dis. 003		
Garfield 12	*PUD 11	River Imp. 004		
Grant 13	*EMS 12(V)	Veterans 005		
Grays Harbor 14	Parks & Rec 13(V)	Flood Control 006	*\$5.90 + \$3.60 = \$9.50	
Island 15	Cemetery 14	Election Reserve 007	(\$3.60 stat max of state	
Jefferson 16	Water 15(EV)	Public Health 008	levy)	
King 17	Sewer 16	Refund Levy 009		
Kitsap 18	Flood Zone 17	Mental Health 010		
Kittitas 19	Mosquito 18(V)	*Cons. Futures 011		
Klickitat 20	*Port Ind. Dev. 19	Co. Fair 012		
Lewis 21	Irrigation 20	Environ. Health 013		
Lincoln 22	*Afford. Housing 21(V)	AFIS 014		
Mason 23	Road Serv. Dist. 22	Misc. (Law Library) 015		
Okanogan 24	Library Cap. Fac 23	Co. Juvi. Facilities 016		
Pacific 25	Trans. Benefit Dist. (Spokane) 24(EV)			
Pend Oreille 26	*Ferry District 25			
Pierce 27	*County Transit 26			
San Juan 28	Fire Dst Non-Voted Bond 27	* Outside 5.90		
Skagit 29	Regional Fire Authority (RFA) 28			
Skamania 30	RFA Non-Voted Bond 29			
Snohomish 31	Regional Trans Authority(RTA) 30			
Spokane 32	City Disincorporation 31			
Stevens 33	Horticultural District 32			
Thurston 34	Airport District 33			
Wahkiakum 35	Criminal Justice District 34			
Walla Walla 36	Cultural Access Program 35			
Whatcom 37				
Whitman 38	* Outside 5.90			
Yakima 39				
	V - Voted			
	E - Excess			