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Property Tax Advisories (PTA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. PTAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxing officials and taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the PTA.

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## Levy Certification Requirements

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**Purpose** This Property Tax Advisory (PTA) clarifies when and how a county legislative authority or taxing district must certify levy amount(s) to the county assessor.

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**Background** [RCW 84.52.070](#) explains certification of levies to county assessors as follows:

- (1) It is the duty of the county legislative authority of each county, on or before the thirtieth day of November in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and ... for district purposes.
- (2) It is the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and ... taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of November in each year, to certify to the county assessor ... for city, town, or district purposes.
- (3) If a levy amount is certified to the county assessor after the thirtieth day of November, the county assessor may use no more than the certified levy

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amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th.

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**When to certify?**

Subject to limited exceptions, November 30th is the annual deadline for certifying local property tax levy amounts to county assessors. If November 30 falls on a weekend or holiday, certification is timely when performed on the next business day.<sup>1</sup>

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**How to certify?**

The law does not define “certify.” However, Black’s Law Dictionary defines “certify” as “to authenticate or verify *in writing*.”<sup>2</sup> Webster’s Dictionary also defines “certify” as “to attest authoritatively, such as (a) confirm; (b) to present in formal communication; or (c) to attest as being true or as represented or as meeting a standard.”<sup>3</sup> As such, levy certification must be attested to (signed and dated) in writing, to create a record of the official action taken.<sup>4</sup>

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**Who may certify?**

The levy amount(s) must be certified by the person(s) with the authority to do so. This means, for example, that the county legislative authority must sign the certifying document, which may include delegation to someone else to sign on the county legislative authority’s behalf, but does not include delegation of the certifying function to someone else.

If the act of signing has been delegated, the delegation should also be documented in writing.

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**Consequences for failure to comply with the above**

If the certification does not comply with the requirements above, the levy amount(s) is not properly certified and the penalty clause in RCW 84.52.070(3) applies. This means the county assessor may use no more than the certified levy amount(s) for the previous year for the taxing district(s).

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<sup>1</sup> RCW 1.12.070.

<sup>2</sup> *Certify*, Black’s Law Dictionary (9th ed. 2009)

<sup>3</sup> *Certify*, Webster’s Third International Dictionary (2002 ed.)

<sup>4</sup> To determine the ordinary meaning of an undefined term, we may look to the dictionary. *Garrison v. Wash. State Nursing Bd.*, 87 Wn.2d 195, 196, 550 P.2d 7 (1976). “When a statute fails to determine a term, we look at the regular dictionary definition when a term has a well-accepted, ordinary meaning.” *City of Spokane v Dep’t of Revenue*, 145 Wn2d 445, 454, 38 P.3d 1010 (2002).

**Other helpful  
information**

Property Tax Special Notice on "[Taxing District Levy Certification](#)," 07/15/2008.

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