

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.

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

Examples:

1) 060300541 is read as such: 06 is Clark County, 03 indicates a city, 005 is the city of Vancouver (its 4 digit location code for sales tax purposes is 0605), byte eight with the number 4 indicates a non-school local bond, the 1 in byte 9 just distinguishes items if the taxing district has more than one bond or levy or some other item in byte 8.

2) 240435010 is read as Okanogan County school district #350 (The Methow Valley School District) Maintenance & Operations (M&O) levy.

3) 310702600 is read as Snohomish County fire district #26.