

The Washington State Board of Education

Governance | Achievement | High School and College Preparation | Math & Science | Effective Workforce

Title:	Representative Ross Hunter Proposal	
As Related To:	<input type="checkbox"/> Goal One: Advocacy for an effective, accountable governance structure for public education <input checked="" type="checkbox"/> Goal Two: Policy leadership for closing the academic achievement gap <input type="checkbox"/> Goal Three: Policy leadership to increase Washington's student enrollment and success in secondary and postsecondary education	<input type="checkbox"/> Goal Four: Effective strategies to make Washington's students nationally and internationally competitive in math and science <input checked="" type="checkbox"/> Goal Five: Advocacy for policies to develop the most highly effective K-12 teacher and leader workforce in the nation <input type="checkbox"/> Other
Relevant To Board Roles:	<input type="checkbox"/> Policy Leadership <input type="checkbox"/> System Oversight <input checked="" type="checkbox"/> Advocacy	<input type="checkbox"/> Communication <input type="checkbox"/> Convening and Facilitating
Policy Considerations / Key Questions:	Presentation and Discussion of Representative Ross Hunter's school funding proposal.	
Possible Board Action:	<input checked="" type="checkbox"/> Review <input type="checkbox"/> Adopt <input type="checkbox"/> Approve <input type="checkbox"/> Other	
Materials Included in Packet:	<input type="checkbox"/> Memo <input type="checkbox"/> Graphs / Graphics <input checked="" type="checkbox"/> Third-Party Materials <input type="checkbox"/> PowerPoint	
Synopsis:	<p>Representative Ross Hunter (Chairman, House Ways and Means Committee) has introduced legislation to change the way schools are funded in Washington. The new approach would expand statewide property tax rate collections for support of the common schools, and enact corresponding reductions in local excess levy collections. Although the purpose of the proposal is to maintain some degree of "revenue neutrality" -- meaning that districts will not receive less in overall funding than they did before -- the proposal does have meaningful impacts on the tax rates paid in each school district, and the total amount that could potentially be raised locally by the districts themselves. Representative Hunter will present his proposal to the Board, seeking its support.</p>	

Move a portion of Local M&O Levy collection to a uniform state property tax (\$1.17 additional rate)
Distribution of new state tax based on basic ed allotments
Table 2

12.	13.	14.	15. (= 14. - Min(4., 6.))	16.	17.	18.	19.	20. (= 19. - 8.)	21. (=20. x 3.)	22.	23.
School District Number	District Name	New State Tax share paid in District	Diff (New State Tax Share less smaller of New State Distribution or CY12 Levy)	CY12 Levy Tax Rate	Remaini ng Levy Tax Rate	Total Levy Rate Change	New Local Levy Cap	Possible Additional Local Levy Per Student	Possible Additional Local Levy available under new per student cap	New Rate at \$2500 per student	Possible Additional Levy at same Rate as Current
		1,090,500,000	36,652,953	2.23	1.06	-0.00	2,500	1,553	1,536,780,930	2.77	245,665,259
14005	Aberdeen	1,491,534	-1,859,540	4.04	1.32	-1.55	2,500	1,954	5,816,997	6.04	1,909,401
21226	Adna	472,356	-123,798	1.50	0.00	-0.33	2,500	2,500	1,502,416	3.78	131,012
22017	Almira	87,233	-97,767	2.58	0.00	-1.41	2,500	2,500	209,150	2.92	101,253
29103	Anacortes	5,996,285	3,101,883	1.39	0.80	0.58	2,500	988	2,566,060	1.32	0
31016	Arlington	4,371,844	-1,118,052	3.00	1.47	-0.36	2,500	1,465	7,501,540	3.56	1,284,872
02420	Asotin-Anatone	473,262	-270,453	3.24	1.33	-0.75	2,500	1,666	1,030,921	3.98	289,365
17408	Auburn	11,553,757	-3,265,045	3.20	1.63	-0.39	2,500	1,369	18,755,297	3.61	3,726,383
18303	Bainbridge	7,725,611	3,533,310	1.37	0.71	0.51	2,500	1,324	5,076,036	1.51	0
06119	Battle Ground	7,666,439	-5,219,799	3.40	1.37	-0.87	2,500	1,787	21,662,272	4.79	5,487,438
17405	Bellevue	50,061,338	31,721,999	1.16	0.71	0.72	2,500	833	14,575,527	1.06	0
37501	Bellingham	16,091,035	4,617,536	2.02	1.15	0.30	2,500	1,070	11,393,713	2.02	0
01122	Benge	22,874	-2,126	1.33	0.00	-0.16	2,500	2,500	23,000	1.23	3,040
27403	Bethel	11,575,016	-6,901,467	3.21	1.27	-0.77	2,500	1,800	30,950,476	4.52	7,352,703
20203	Bickleton	437,208	372,208	0.18	0.00	0.99	2,500	2,500	191,000	0.53	0
37503	Blaine	5,333,868	3,010,192	1.23	0.70	0.64	2,500	1,050	2,213,626	1.20	0
21234	Boistfort	116,988	-23,363	2.14	0.92	-0.04	2,500	1,469	152,253	2.24	4,906
18100	Bremerton	4,763,061	-926,394	2.73	1.27	-0.29	2,500	1,508	7,569,108	3.21	1,116,374
24111	Brewster	434,473	-541,021	2.74	0.00	-1.57	2,500	2,500	2,238,106	6.28	558,244
09075	Bridgeport	148,253	-31,747	1.48	0.00	-0.31	2,500	2,500	1,864,845	15.33	37,670
16046	Brinnon	331,834	175,187	1.01	0.44	0.60	2,500	673	44,816	0.60	0

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29100	Burlington Edison	3,811,604	-300,698	2.37	1.05	-0.14	2,500	1,628	6,137,133	3.01	451,554
06117	Camas	4,648,343	-1,752,719	2.80	1.13	-0.51	2,500	1,778	10,588,449	3.90	1,933,864
05401	Cape Flattery	117,097	-232,903	2.52	0.00	-1.35	2,500	2,500	1,057,172	7.61	187,369
27019	Carbonado	98,455	-180,792	5.25	2.36	-1.72	2,500	1,537	363,209	6.11	166,168
04228	Cascade	2,871,039	1,500,830	1.03	0.45	0.59	2,500	1,642	2,021,729	1.31	0
04222	Cashmere	861,276	-719,630	3.31	1.08	-1.07	2,500	1,961	2,768,251	4.99	753,997
08401	Castle Rock	987,527	-380,334	2.30	0.64	-0.49	2,500	2,089	2,706,801	3.92	402,288
20215	Centerville	177,466	40,695	1.94	1.00	0.23	2,500	1,077	110,695	1.76	0
18401	Central Kitsap	8,840,612	-3,461,172	2.43	0.74	-0.52	2,500	2,020	22,493,540	3.83	3,809,670
32356	Central Valley	8,693,868	-4,428,298	3.32	1.48	-0.67	2,500	1,639	20,132,226	4.30	4,775,571
21401	Centralia	3,201,087	-503,711	1.87	0.46	-0.23	2,500	2,139	7,222,012	3.20	615,390
21302	Chehalis	2,223,331	-669,190	2.13	0.55	-0.41	2,500	2,117	5,573,220	3.59	749,424
32360	Cheney	3,329,011	-830,814	2.82	1.30	-0.35	2,500	1,575	6,027,391	3.50	963,675
33036	Chewelah	646,589	-289,294	1.97	0.22	-0.58	2,500	2,355	1,945,102	3.86	309,514
16049	Chimacum	2,702,129	1,484,897	1.01	0.46	0.62	2,500	1,568	1,736,846	1.25	0
02250	Clarkston	1,686,694	-1,233,668	2.95	0.84	-0.94	2,500	2,056	5,379,014	4.72	1,301,070
19404	Cle Elum-Roslyn	3,594,883	2,570,642	0.72	0.37	0.82	2,500	1,336	1,256,853	0.80	0
27400	Clover Park	7,113,445	-5,252,168	3.60	1.48	-0.95	2,500	1,737	19,659,760	4.85	5,534,630
38300	Colfax	452,863	-275,568	2.61	0.65	-0.79	2,500	2,111	1,309,429	4.17	293,665
36250	College Place	1,106,499	-102,396	2.84	1.51	-0.16	2,500	1,303	1,492,578	3.15	146,612
38306	Colton	155,483	-169,166	3.63	1.09	-1.37	2,500	1,687	287,706	3.34	175,379

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33206	Columbia (Stev)	112,650	27,650	0.90	0.00	0.27	2,500	2,500	521,238	5.50	0
36400	Columbia (Walla)	668,353	-242,016	3.56	1.90	-0.49	2,500	1,266	1,065,990	3.84	268,724
33115	Colville	1,326,325	-803,688	2.19	0.25	-0.77	2,500	2,360	4,556,305	4.40	847,324
29011	Concrete	623,051	-178,259	2.82	1.34	-0.31	2,500	1,347	844,790	2.90	167,555
29317	Conway	545,675	-86,602	2.78	1.37	-0.24	2,500	1,408	796,712	3.15	106,617
14099	Cosmopolis	195,993	-156,409	3.31	1.23	-0.91	2,500	1,813	548,196	4.46	154,290
13151	Coulee/Hartline	268,212	-79,030	1.81	0.23	-0.41	2,500	2,240	439,435	2.23	89,748
15204	Coupeville	2,593,534	1,527,827	1.04	0.54	0.67	2,500	1,331	1,317,721	1.16	0
05313	Crescent	416,264	110,337	1.12	0.23	0.29	2,500	2,125	461,646	1.57	0
22073	Creston	277,100	-25,468	1.39	0.05	-0.16	2,500	2,370	227,184	1.05	36,541
10050	Curlew	160,841	30,841	0.97	0.00	0.20	2,500	2,500	524,975	3.93	0
26059	Cusick	442,060	147,760	0.77	0.00	0.40	2,500	2,500	740,305	1.93	0
19007	Damman	118,031	-65,671	1.96	0.06	-0.73	2,500	2,444	275,540	2.91	70,341
31330	Darrington	447,616	-142,010	3.13	1.62	-0.34	2,500	1,145	535,411	2.99	131,579
22207	Davenport	310,472	-387,967	3.83	1.09	-1.57	2,500	2,007	1,124,586	5.50	400,373
07002	Dayton	683,653	82,760	2.32	1.26	0.10	2,500	997	468,072	2.09	0
32414	Deer Park	1,040,866	-921,799	2.29	0.00	-1.12	2,500	2,500	5,282,257	6.17	961,101
27343	Dieringer	1,970,951	-90,243	3.04	1.77	-0.10	2,500	966	1,801,641	2.88	168,734
36101	Dixie	79,006	-72,198	3.43	1.09	-1.16	2,500	1,408	91,553	2.51	75,316
32361	East Valley	3,215,624	-1,496,377	3.45	1.66	-0.62	2,500	1,472	6,281,002	4.04	1,624,102
39090	East Valley (Yak)	1,677,070	-1,342,268	2.74	0.54	-1.02	2,500	2,233	6,241,023	5.08	1,409,285

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09206	Eastmont	3,543,468	-2,358,012	2.62	0.59	-0.86	2,500	2,176	11,552,714	4.56	2,499,612
19028	Easton	595,475	298,182	0.75	0.16	0.57	2,500	1,553	127,393	0.41	0
27404	Eatonville	1,668,818	-477,433	2.87	1.36	-0.34	2,500	1,529	3,055,480	3.51	481,106
31015	Edmonds	25,534,016	4,262,629	2.20	1.18	0.15	2,500	1,238	24,299,388	2.34	0
19401	Ellensburg	2,632,937	-515,030	2.48	1.02	-0.28	2,500	1,731	4,976,154	3.32	615,894
14068	Elma	1,128,658	-528,873	3.11	1.35	-0.59	2,500	1,646	2,443,576	3.94	555,792
38308	Endicott	116,545	-113,455	2.41	0.00	-1.24	2,500	2,500	181,750	1.90	118,112
04127	Entiat	312,051	-186,425	2.05	0.10	-0.77	2,500	2,423	835,533	3.36	198,593
17216	Enumclaw	3,964,454	-922,909	2.84	1.37	-0.30	2,500	1,502	6,827,063	3.42	1,005,469
13165	Ephrata	999,132	-1,386,209	4.21	1.30	-1.74	2,500	2,023	4,518,777	6.81	1,426,136
21036	Evaline	254,012	64,012	0.91	0.00	0.26	2,500	2,500	304,325	1.46	0
31002	Everett	18,567,407	-2,002,493	2.84	1.49	-0.18	2,500	1,252	22,735,248	2.98	2,744,463
06114	Evergreen (Clark)	14,693,777	-13,097,014	3.44	1.14	-1.13	2,500	1,972	51,178,132	5.38	13,684,023
33205	Evergreen (Stev)	61,312	61,312	0.00	0.00	1.17	2,500	2,500	202,861	3.98	0
17210	Federal Way	15,514,210	-6,594,969	3.47	1.73	-0.57	2,500	1,448	30,388,282	4.12	7,214,904
37502	Ferndale	5,142,849	-562,868	2.67	1.32	-0.18	2,500	1,424	7,379,344	3.07	767,929
27417	Fife	4,051,331	455,337	2.27	1.19	0.09	2,500	1,320	4,424,951	2.52	0
03053	Finley	484,416	-579,962	3.65	0.97	-1.51	2,500	2,088	1,956,550	5.89	599,320
27402	Franklin Pierce	4,571,297	-3,206,949	3.77	1.70	-0.90	2,500	1,629	11,915,797	4.88	3,389,607
32358	Freeman	664,536	-270,361	2.69	0.98	-0.54	2,500	1,871	1,590,203	3.89	296,437
38302	Garfield	83,917	-136,083	3.19	0.00	-2.02	2,500	2,500	226,956	3.30	139,437

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20401	Glenwood	47,481	-62,519	2.34	0.00	-1.17	2,500	2,500	163,750	3.48	54,925
20404	Goldendale	1,293,563	223,712	2.03	1.03	0.17	2,500	1,366	1,336,244	2.28	0
13301	Grand Coulee Dam	317,925	-325,708	4.27	1.80	-1.30	2,500	1,668	942,276	5.41	338,380
39200	Grandview	917,361	-272,889	1.58	0.00	-0.41	2,500	2,500	8,462,260	11.24	309,547
39204	Granger	335,026	-291,657	2.28	0.00	-1.11	2,500	2,500	3,673,608	13.36	305,045
31332	Granite Falls	1,717,684	-632,115	3.12	1.47	-0.48	2,500	1,545	3,395,272	3.85	681,103
23054	Grapeview	871,050	557,045	0.81	0.37	0.73	2,500	1,581	457,507	1.01	0
32312	Great Northern	108,245	-18,003	1.79	0.37	-0.25	2,500	2,117	180,998	2.41	22,318
06103	Green Mountain	135,785	-60,871	3.48	1.77	-0.54	2,500	1,323	228,531	3.76	62,115
34324	Griffin	1,318,912	355,407	2.02	1.13	0.28	2,500	1,104	971,155	2.02	0
22204	Harrington	136,659	-166,009	4.14	1.44	-1.53	2,500	1,175	143,168	2.72	171,470
39203	Highland	523,308	-748,544	3.06	0.10	-1.79	2,500	2,464	2,824,372	6.67	769,276
17401	Highline	17,928,973	-816,819	2.96	1.69	-0.10	2,500	1,072	18,636,528	2.96	1,533,279
06098	Hockinson	1,157,648	-895,285	3.51	1.36	-0.98	2,500	1,840	3,619,461	5.15	935,234
23404	Hood Canal	1,404,857	829,200	0.98	0.50	0.69	2,500	1,272	624,243	1.02	0
14028	Hoquiam	768,602	-1,089,037	4.11	1.30	-1.63	2,500	1,997	3,434,204	6.49	1,082,170
10070	Inchelium	82,943	82,943	0.00	0.00	1.17	2,500	2,500	478,442	6.95	0
31063	Index	104,518	-758	1.91	0.77	0.03	2,500	730	29,334	1.09	0
17411	Issaquah	23,956,807	6,626,880	1.80	0.92	0.29	2,500	1,411	23,307,200	2.10	0
11056	Kahlotus	50,252	-99,748	3.64	0.00	-2.47	2,500	2,500	134,650	3.27	101,756
08402	Kalama	1,153,558	78,294	1.74	0.67	0.10	2,500	1,834	1,873,508	2.53	0

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10003	Keller	23,368	5,043	0.93	0.00	0.24	2,500	2,500	143,838	7.29	0
08458	Kelso	2,497,949	-2,658,330	3.45	1.01	-1.27	2,500	2,056	9,849,555	5.67	2,686,110
03017	Kennewick	7,697,536	-9,647,803	3.26	0.52	-1.58	2,500	2,293	35,959,323	6.21	9,955,404
17415	Kent	23,408,385	-4,226,030	3.07	1.63	-0.27	2,500	1,301	34,013,460	3.40	5,160,998
33212	Kettle Falls	603,193	-218,446	2.19	0.54	-0.48	2,500	2,138	1,594,899	3.74	238,833
03052	Kiona Benton	597,956	-935,783	4.64	1.51	-1.96	2,500	1,984	2,847,137	7.31	959,678
19403	Kittitas	593,107	-215,765	2.77	1.11	-0.49	2,500	1,691	1,129,670	3.43	239,151
20402	Klickitat	50,281	-39,719	2.12	0.00	-0.95	2,500	2,500	272,017	6.41	40,349
29311	La Conner	806,186	123,944	2.33	1.30	0.14	2,500	1,054	627,788	2.25	0
06101	Lacenter	985,933	-732,383	3.00	0.88	-0.95	2,500	2,042	3,176,837	4.80	770,606
38126	Lacrosse Joint	190,980	-108,670	3.18	1.27	-0.74	2,500	301	27,100	1.44	116,302
04129	Lake Chelan	2,744,809	1,171,232	1.22	0.52	0.47	2,500	1,587	2,027,257	1.42	0
31004	Lake Stevens	5,063,169	-3,229,682	2.95	0.95	-0.83	2,500	1,991	15,476,133	4.68	3,431,924
17414	Lake Washington	46,586,101	21,710,671	1.37	0.72	0.52	2,500	1,337	31,749,167	1.55	0
31306	Lakewood	2,384,980	-99,288	2.72	1.46	-0.10	2,500	1,282	2,999,574	2.99	194,435
38264	Lamont	48,651	-49,412	3.38	0.93	-1.29	2,500	1,269	38,063	1.88	51,356
32362	Liberty	644,533	31,062	2.47	1.31	0.01	2,500	1,009	468,381	2.19	0
01158	Lind	294,211	-59,834	2.48	1.01	-0.30	2,500	1,331	277,641	2.16	71,591
08122	Longview	5,896,190	-1,381,222	3.09	1.59	-0.33	2,500	1,333	8,806,922	3.41	1,605,871
33183	Loon Lake	464,902	243,099	0.59	0.01	0.59	2,500	2,480	513,919	1.35	0
28144	Lopez	1,852,045	1,454,895	0.52	0.26	0.91	2,500	640	137,421	0.35	0

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20406	Lyle	393,438	16,438	1.15	0.00	0.02	2,500	2,500	772,530	2.35	0
37504	Lynden	2,626,807	-392,114	2.09	0.69	-0.23	2,500	1,963	5,420,348	3.20	496,959
39120	Mabton	204,699	9,699	1.16	0.00	0.01	2,500	2,500	2,246,120	13.37	0
09207	Mansfield	71,475	-53,525	2.13	0.00	-0.96	2,500	2,500	180,325	3.07	56,382
04019	Manson	926,533	219,817	1.41	0.48	0.24	2,500	1,852	1,053,310	1.87	0
23311	Mary M Knight	193,709	-143,063	2.73	0.92	-0.63	2,500	1,543	278,122	2.41	118,280
33207	Mary Walker	200,362	-24,638	1.34	0.00	-0.17	2,500	2,500	1,051,547	6.28	29,081
31025	Marysville	8,021,280	-4,028,349	3.39	1.56	-0.66	2,500	1,569	17,250,873	4.18	4,348,299
14065	Mc Cleary	253,517	-152,223	2.50	0.57	-0.76	2,500	2,203	885,226	4.78	159,807
32354	Mead	6,176,614	-3,898,233	3.22	1.23	-0.82	2,500	1,830	16,990,316	4.58	4,144,370
32326	Medical Lake	704,012	-265,196	1.68	0.00	-0.51	2,500	2,500	4,818,223	8.34	293,135
17400	Mercer Island	11,390,480	7,062,619	1.24	0.77	0.71	2,500	720	2,918,532	1.08	0
37505	Meridian	1,418,789	136,945	2.44	1.34	0.07	2,500	1,198	1,433,388	2.57	0
24350	Methow Valley	1,927,802	1,235,754	0.98	0.54	0.73	2,500	938	515,335	0.87	0
30031	Mill A	60,502	60,502	0.00	0.00	1.17	2,500	2,500	188,875	3.59	0
31103	Monroe	5,821,493	-949,859	3.06	1.64	-0.25	2,500	1,264	8,003,559	3.31	1,180,276
14066	Montesano	775,824	-577,367	3.07	1.01	-0.89	2,500	1,965	2,439,740	4.72	583,147
21214	Morton	352,019	-119,105	1.95	0.57	-0.21	2,500	1,851	552,707	2.19	72,664
13161	Moses Lake	6,649,002	-1,185,293	2.00	0.56	-0.27	2,500	2,092	15,655,287	3.43	1,450,994
21206	Mossyrock	544,544	-5,456	1.11	0.00	0.06	2,500	2,500	1,420,949	2.88	0
39209	Mount Adams	200,317	84,317	0.70	0.00	0.47	2,500	2,500	2,520,434	15.22	0

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37507	Mount Baker	2,088,501	-138,811	2.49	1.22	-0.11	2,500	1,445	2,899,996	2.88	189,164
30029	Mount Pleasant	51,308	-48,692	2.37	0.00	-1.20	2,500	2,500	179,475	4.26	50,670
29320	Mt Vernon	4,259,784	-2,175,824	3.34	1.50	-0.67	2,500	1,612	9,521,778	4.22	2,345,950
31006	Mukilteo	16,603,243	783,665	2.52	1.36	0.01	2,500	1,229	17,906,713	2.67	0
39003	Naches Valley	984,557	-544,851	2.98	1.09	-0.72	2,500	1,878	2,658,627	4.37	581,936
21014	Napavine	482,664	-317,336	2.01	0.00	-0.84	2,500	2,500	1,841,658	4.64	335,359
25155	Naselle Grays Riv	218,516	-183,500	3.28	1.38	-0.73	2,500	1,406	376,490	3.16	154,195
24014	Nespelem	19,920	6,920	0.79	0.00	0.38	2,500	2,500	475,325	28.78	0
26056	Newport	1,029,569	-288,193	1.59	0.04	-0.37	2,500	2,467	2,775,473	3.29	317,575
32325	Nine Mile Falls	1,065,713	-712,083	2.74	0.71	-0.86	2,500	2,117	3,439,517	4.64	754,083
37506	Nooksack Valley	1,192,409	-475,068	3.01	1.31	-0.53	2,500	1,666	2,563,410	3.92	520,092
14064	North Beach	2,201,164	1,454,926	0.81	0.40	0.76	2,500	1,363	867,095	0.88	0
11051	North Franklin	896,056	-853,944	2.38	0.00	-1.21	2,500	2,500	4,769,331	6.49	889,752
18400	North Kitsap	8,639,176	1,529,350	1.92	0.92	0.17	2,500	1,496	9,676,643	2.28	0
23403	North Mason	2,670,679	479,175	1.68	0.69	0.18	2,500	1,756	3,583,128	2.31	0
25200	North River	37,766	37,766	0.00	0.00	1.17	2,500	2,500	116,639	2.58	0
34003	North Thurston	12,684,384	-2,308,757	2.77	1.33	-0.27	2,500	1,501	20,847,173	3.34	2,814,100
33211	Northport	183,850	-57,380	1.59	0.06	-0.37	2,500	2,444	385,727	2.52	57,765
17417	Northshore	26,368,376	5,546,457	2.02	1.06	0.21	2,500	1,278	24,024,616	2.17	0
15201	Oak Harbor	4,420,380	1,020,380	0.94	0.00	0.23	2,500	2,500	13,762,233	3.79	0
38324	Oakesdale	122,954	-189,962	3.42	0.32	-1.93	2,500	2,216	250,713	2.80	194,876

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14400	Oakville	192,761	-113,639	1.81	0.00	-0.64	2,500	2,500	643,117	3.80	108,216
25101	Ocean Beach	2,287,226	1,291,492	1.34	0.81	0.64	2,500	748	653,962	1.16	0
14172	Ocosta	961,728	194,081	2.18	1.22	0.21	2,500	1,032	688,250	2.08	0
22105	Odessa	231,663	-181,472	3.67	1.50	-1.00	2,500	1,209	266,729	2.90	190,730
24105	Okanogan	390,619	-528,971	2.87	0.00	-1.70	2,500	2,500	2,508,456	7.82	544,236
34111	Olympia	9,901,167	759,181	2.50	1.37	0.05	2,500	1,169	9,801,816	2.58	0
24019	Omak	895,159	-592,934	2.02	0.00	-0.85	2,500	2,500	3,695,303	5.03	628,080
21300	Onalaska	523,409	-317,174	2.02	0.27	-0.58	2,500	2,334	1,816,802	4.05	277,773
33030	Onion Creek	28,357	-21,643	2.06	0.00	-0.89	2,500	2,500	163,475	6.73	21,596
28137	Orcas	4,082,063	3,493,572	0.50	0.33	0.99	2,500	212	101,722	0.36	0
32123	Orchard Prairie	110,408	5,408	1.16	0.00	0.01	2,500	2,500	258,550	2.85	0
10065	Orient	119,662	119,662	0.00	0.00	1.17	2,500	2,500	96,043	0.95	0
09013	Orondo	466,360	97,565	1.89	0.93	0.21	2,500	1,241	350,118	1.84	0
24410	Oroville	909,525	181,319	2.01	1.03	0.19	2,500	1,222	735,001	2.01	0
27344	Orting	1,399,124	-928,108	3.31	1.29	-0.85	2,500	1,833	4,102,716	4.85	978,591
01147	Othello	1,303,270	-1,096,730	2.24	0.00	-1.07	2,500	2,500	8,908,640	8.33	1,148,810
09102	Palisades	62,118	-31,132	1.83	0.00	-0.66	2,500	2,500	88,675	1.74	33,614
38301	Palouse	133,433	-206,567	3.11	0.00	-1.94	2,500	2,500	462,000	4.22	211,899
11001	Pasco	5,423,699	-9,697,336	4.27	0.87	-2.23	2,500	2,232	32,244,184	8.12	9,914,072
24122	Pateros	271,658	-198,388	2.13	0.02	-0.94	2,500	2,483	743,662	3.35	208,970
03050	Paterson	459,486	320,128	0.37	0.00	0.80	2,500	2,500	309,750	0.82	0

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21301	Pe Ell	174,402	-225,598	1.76	0.00	-0.59	2,500	2,500	746,700	3.28	133,614
27401	Peninsula	13,764,739	3,820,355	1.59	0.71	0.29	2,500	1,605	14,472,982	2.00	0
23402	Pioneer	1,804,129	644,625	1.94	1.16	0.39	2,500	915	998,587	1.84	0
12110	Pomeroy	293,901	-168,574	2.70	0.81	-0.72	2,500	1,871	590,332	3.22	175,847
05121	Port Angeles	3,976,364	-455,603	2.50	1.15	-0.19	2,500	1,556	6,175,436	3.04	611,386
16050	Port Townsend	3,173,907	1,656,817	1.19	0.61	0.59	2,500	1,349	1,855,792	1.32	0
36402	Prescott	308,899	-46,138	2.31	0.91	-0.23	2,500	1,443	314,113	2.15	58,482
03116	Prosser	1,323,495	-1,809,103	3.19	0.31	-1.71	2,500	2,378	6,567,757	6.36	1,861,991
38267	Pullman	2,145,106	-317,624	2.47	1.07	-0.23	2,500	1,684	3,895,660	3.29	403,345
27003	Puyallup	16,204,376	-7,039,939	3.30	1.55	-0.58	2,500	1,530	32,442,257	3.99	7,686,785
16020	Queets-Clearwater	14,531	-60,469	2.87	0.00	-1.70	2,500	2,500	91,625	3.51	44,447
16048	Quilcene	411,395	174,901	1.42	0.73	0.48	2,500	1,124	202,862	1.32	0
05402	Quillayute Valley	504,227	-122,121	1.39	0.00	-0.22	2,500	2,500	2,887,121	6.41	98,973
14097	Quinalt	106,955	-196,505	4.06	1.44	-1.45	2,500	1,589	290,716	3.95	168,060
13144	Quincy	2,662,624	-76,568	2.72	1.47	-0.08	2,500	1,230	3,108,466	2.89	182,969
34307	Rainier	595,320	-370,782	2.90	0.95	-0.78	2,500	1,964	1,732,828	4.44	385,092
25116	Raymond	248,474	-302,501	3.84	1.38	-1.29	2,500	1,880	937,780	5.57	288,811
22009	Reardan	510,622	-241,070	2.63	0.84	-0.62	2,500	1,957	1,267,603	3.86	261,385
17403	Renton	21,089,450	6,594,068	1.76	0.92	0.33	2,500	1,325	18,047,149	1.97	0
10309	Republic	347,713	-52,087	1.39	0.00	-0.22	2,500	2,500	945,024	3.29	63,826
03400	Richland	7,160,903	-4,207,752	3.12	1.19	-0.76	2,500	1,845	19,673,244	4.54	4,493,909

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06122	Ridgefield	2,388,990	82,339	1.94	0.76	-0.01	2,500	1,806	3,883,402	2.74	12,760
01160	Ritzville	387,152	-90,989	2.77	1.27	-0.34	2,500	1,303	438,365	2.65	106,460
32416	Riverside	1,098,629	-729,719	2.83	0.80	-0.85	2,500	2,069	3,488,982	4.67	771,457
17407	Riverview	3,902,365	613,683	2.12	1.09	0.15	2,500	1,361	4,204,880	2.40	0
34401	Rochester	1,359,016	-879,641	3.00	1.02	-0.81	2,500	1,951	4,088,182	4.63	915,442
20403	Roosevelt	152,044	152,044	0.00	0.00	1.17	2,500	2,500	105,925	0.85	0
38320	Rosalia	141,613	-258,362	4.53	1.09	-2.27	2,500	1,955	453,176	4.99	264,004
13160	Royal	614,559	-455,441	2.12	0.00	-0.95	2,500	2,500	3,572,345	7.08	479,999
28149	San Juan	4,714,615	3,788,225	0.50	0.26	0.93	2,500	1,286	1,064,720	0.53	0
14104	Satsop	48,398	-31,602	1.99	0.00	-0.82	2,500	2,500	227,500	5.65	32,869
17001	Seattle	161,008,830	111,693,458	1.16	0.79	0.80	2,500	186	8,371,962	0.85	0
29101	Sedro Woolley	3,333,135	-1,099,181	2.60	0.99	-0.44	2,500	1,834	7,479,641	3.70	1,210,549
39119	Selah	1,845,349	-1,798,516	3.31	0.91	-1.24	2,500	2,090	6,995,052	5.53	1,872,258
26070	Selkirk	299,897	-62,480	1.36	0.00	-0.19	2,500	2,500	670,395	2.52	51,462
05323	Sequim	5,302,615	2,212,628	1.12	0.42	0.46	2,500	1,865	5,311,713	1.63	0
28010	Shaw	303,706	303,706	0.00	0.00	1.17	2,500	2,500	52,850	0.21	0
23309	Shelton	2,450,917	-1,390,837	3.24	1.34	-0.72	2,500	1,720	6,014,070	4.31	1,465,980
17412	Shoreline	11,524,052	2,186,171	2.30	1.31	0.18	2,500	1,060	9,139,316	2.28	0
30002	Skamania	146,490	146,490	0.00	0.00	1.17	2,500	2,500	224,906	1.67	0
17404	Skykomish	200,176	-86,141	1.70	0.02	-0.51	2,500	2,434	105,139	0.64	87,402
31201	Snohomish	8,537,690	-1,862,879	2.80	1.32	-0.31	2,500	1,551	15,057,180	3.46	2,201,047

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17410	Snoqualmie Valley	7,870,667	1,685,529	1.95	1.00	0.22	2,500	1,405	8,302,721	2.27	0
13156	Soap Lake	241,831	-233,527	3.46	1.07	-1.23	2,500	1,930	715,427	4.67	243,191
25118	South Bend	202,815	-444,501	3.79	0.12	-2.50	2,500	2,458	1,263,416	7.28	440,807
18402	South Kitsap	8,784,405	-1,773,523	2.46	1.00	-0.29	2,500	1,764	17,234,837	3.39	2,118,525
15206	South Whidbey	5,178,829	3,300,823	0.92	0.48	0.73	2,500	1,272	2,095,649	0.97	0
23042	Southside	313,186	-78,007	2.17	0.66	-0.35	2,500	2,042	752,518	3.58	89,801
32081	Spokane	21,115,634	-10,451,188	3.54	1.72	-0.65	2,500	1,453	41,267,412	4.10	11,294,958
22008	Sprague	102,149	-143,918	3.40	0.46	-1.77	2,500	1,948	137,464	2.10	148,000
38322	St John	229,153	-63,872	1.76	0.20	-0.39	2,500	2,262	351,745	2.07	73,029
31401	Stanwood-Caman o	6,922,673	1,603,085	1.91	0.97	0.23	2,500	1,370	6,679,537	2.15	0
11054	Star	17,663	17,663	0.00	0.00	1.17	2,500	2,500	36,250	2.50	0
07035	Starbuck	32,609	32,609	0.00	0.00	1.17	2,500	2,500	65,675	2.45	0
04069	Stehekin	29,953	29,953	0.00	0.00	1.17	2,500	2,500	46,500	1.82	0
27001	Steilacoom Hist.	3,427,106	379,443	2.28	1.19	0.09	2,500	1,322	3,770,272	2.53	0
38304	Steptoe	42,306	-67,694	3.17	0.00	-2.00	2,500	2,500	106,675	3.07	69,384
30303	Stevenson-Carson	902,738	902,738	0.00	0.00	1.17	2,500	2,500	2,282,386	3.00	0
31311	Sultan	1,540,058	-568,603	3.39	1.75	-0.48	2,500	1,368	2,699,700	3.86	612,536
33202	Summit Valley	51,518	3,018	1.12	0.00	0.05	2,500	2,500	262,203	6.05	0
27320	Sumner	7,090,312	-1,464,895	2.99	1.52	-0.30	2,500	1,387	11,015,425	3.41	1,747,100
39201	Sunnyside	1,528,505	105,910	1.13	0.00	0.04	2,500	2,500	14,687,833	11.71	0
27010	Tacoma	26,957,459	-3,956,292	3.71	2.31	-0.23	2,500	660	18,342,172	3.14	5,033,540

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14077	Taholah	18,782	-81,218	5.41	0.00	-4.24	2,500	2,500	465,482	25.18	78,373
17409	Tahoma	6,050,937	-1,764,304	3.05	1.48	-0.40	2,500	1,482	10,711,080	3.63	1,996,882
38265	Tekoa	77,906	-212,094	4.53	0.00	-3.36	2,500	2,500	502,150	7.85	215,178
34402	Tenino	1,164,533	-177,315	2.83	1.45	-0.21	2,500	1,370	1,703,054	3.20	204,763
19400	Thorp	245,791	-88,208	3.00	1.37	-0.46	2,500	797	131,580	2.02	94,445
21237	Toledo	539,951	-383,563	2.01	0.14	-0.69	2,500	2,414	2,007,706	4.19	343,565
24404	Tonasket	624,748	-350,053	1.89	0.00	-0.72	2,500	2,500	2,619,983	5.09	372,851
39202	Toppenish	685,689	-427,311	1.98	0.00	-0.81	2,500	2,500	8,209,223	14.59	454,712
36300	Touchet	280,789	-173,440	2.97	1.00	-0.80	2,500	1,710	498,274	3.16	184,660
08130	Toutle Lake	406,072	-343,815	2.57	0.74	-0.66	2,500	2,007	1,241,181	3.77	269,851
20400	Trout Lake	197,569	-163,674	2.46	0.30	-0.99	2,500	2,242	441,369	2.94	165,533
17406	Tukwila	3,892,715	901,208	2.78	1.84	0.23	2,500	405	1,134,333	2.19	0
34033	Tumwater	5,758,512	-1,582,769	2.62	1.07	-0.38	2,500	1,732	11,417,340	3.48	1,799,994
39002	Union Gap	455,276	-323,324	2.68	0.59	-0.91	2,500	2,187	1,548,263	4.74	341,517
27083	University Place	3,763,642	-2,090,398	3.96	2.06	-0.73	2,500	1,331	7,263,946	4.42	2,240,794
33070	Valley	150,178	-1,822	1.21	0.00	-0.04	2,500	2,500	662,176	5.28	5,337
06037	Vancouver	16,023,032	-7,370,889	3.12	1.34	-0.61	2,500	1,685	36,392,025	4.11	8,011,164
17402	Vashon Island	3,092,151	1,434,638	1.37	0.71	0.52	2,500	1,309	1,986,503	1.50	0
35200	Wahkiakum	525,656	-61,021	2.08	0.79	-0.12	2,500	1,731	811,227	2.57	53,017
13073	Wahluke	651,989	-602,011	2.34	0.00	-1.17	2,500	2,500	4,825,989	9.02	628,065
36401	Waitsburg	151,300	-270,700	3.40	0.00	-2.23	2,500	2,500	762,050	6.14	276,692

Move a portion of Local M&O Levy collection to a uniform state property tax (\$1.17 additional rate)
Distribution of new state tax based on basic ed allotments
Table 2

12.	13.	14.	15. (= 14. - Min(4., 6.))	16.	17.	18.	19.	20. (= 19. - 8.)	21. (=20. x 3.)	22.	23.
School District Number	District Name	New State Tax share paid in District	Diff (New State Tax Share less smaller of New State Distribution or CY12 Levy)	CY12 Levy Tax Rate	Remaini ng Levy Tax Rate	Total Levy Rate Change	New Local Levy Cap	Possible Additional Local Levy Per Student	Possible Additional Local Levy available under new per student cap	New Rate at \$2500 per student	Possible Additional Levy at same Rate as Current
36140	Walla Walla	3,477,575	-2,742,050	3.50	1.32	-1.01	2,500	1,834	10,342,752	4.94	2,880,981
39207	Wapato	717,430	97,430	1.05	0.00	0.12	2,500	2,500	8,040,851	13.66	0
13146	Warden	410,793	-544,207	2.83	0.00	-1.66	2,500	2,500	2,349,310	6.97	560,623
06112	Washougal	2,416,047	-673,986	2.54	1.00	-0.37	2,500	1,810	5,249,031	3.61	740,123
01109	Washtucna	55,012	-94,988	3.32	0.00	-2.15	2,500	2,500	146,450	3.24	97,186
09209	Waterville	201,478	-180,002	3.61	1.30	-1.14	2,500	1,656	422,872	3.86	188,053
33049	Wellpinit	19,443	19,443	0.00	0.00	1.17	2,500	2,500	1,292,672	80.46	0
04246	Wenatchee	5,156,231	-3,177,875	2.48	0.51	-0.80	2,500	2,211	16,523,500	4.42	3,383,815
32363	West Valley (Spo)	2,249,750	-1,545,832	4.17	2.12	-0.89	2,500	1,390	4,886,097	4.76	1,635,716
39208	West Valley (Yak)	3,092,884	-2,187,786	2.72	0.64	-0.91	2,500	2,171	10,695,923	4.85	2,310,753
21303	White Pass	608,417	42,513	1.68	0.69	0.18	2,500	1,551	651,256	1.83	0
27416	White River	3,163,781	-835,830	3.10	1.59	-0.34	2,500	1,351	4,935,620	3.45	903,042
20405	White Salmon	1,352,506	88,969	2.14	1.01	0.04	2,500	1,521	1,757,756	2.58	0
22200	Wilbur	196,218	-193,629	2.92	0.50	-1.25	2,500	2,165	518,495	3.72	201,470
25160	Willapa Valley	192,894	-270,523	3.14	0.77	-1.20	2,500	2,021	631,212	4.00	234,827
13167	Wilson Creek	81,341	-155,659	3.55	0.00	-2.38	2,500	2,500	371,450	5.57	158,909
21232	Winlock	461,078	-238,922	1.83	0.00	-0.66	2,500	2,500	1,811,177	4.73	251,602
14117	Wishkah Valley	82,425	-214,766	4.17	0.47	-2.53	2,500	2,193	269,608	3.83	203,284
20094	Wishram	49,085	49,085	0.00	0.00	1.17	2,500	2,500	158,500	3.94	0
08404	Woodland	1,736,607	-569,987	2.08	0.53	-0.38	2,500	2,124	4,481,244	3.54	562,741
39007	Yakima	5,700,697	-7,357,390	2.79	0.00	-1.62	2,500	2,500	35,978,597	7.69	7,585,195

Move a portion of Local M&O Levy collection to a uniform state property tax (\$1.17 additional rate)
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34002	Yelm	3,415,307	-2,269,422	3.09	1.09	-0.83	2,500	1,922	10,261,767	4.71	2,367,267
39205	Zillah	458,205	-266,795	1.93	0.00	-0.76	2,500	2,500	3,278,684	8.72	285,105

Representative Hunter's School Levy Proposal

Brief Summary:

- Increases the state property tax rate by \$1.17 per \$1,000 of value starting in 2013 and makes new rate permanent.
- Distributes the new state property tax revenue to school districts in proportion to the previous year's general apportionment allocations.
- Offsets previously approved local excess levies by the amount of the school district's distribution of new state property tax revenue.
- Creates new school district excess levy cap for maintenance and operation levies at \$2500 per student.

Background:

Property Taxes. All real and personal property in this state is subject to property tax each year based on its value, unless a specific exemption is provided by law. The property tax is subject to a number of constitutional and statutory requirements. The State Constitution (Constitution) requires all property taxes to be applied "uniformly;" this has been interpreted to mean that within any given taxing district, the district rate applied to each parcel of taxable property must be the same.

The Constitution limits the sum of property tax rates to a maximum of 1 percent of true and fair value, or \$10 per \$1,000 of market value. Levies that are subject to the 1 percent rate limitation are known as "regular" levies, and there is no constitutional voting requirement for regular levies. The Constitution does provide a procedure for voter approval for tax rates that exceed the 1 percent limit. These taxes are called "excess" levies.

Maintenance and operation (M&O) levies for school districts are the most common excess levies. School M&O levies are capped by a formula to a percentage, 28 percent in most cases, of prior year school funding from state and federal sources. School M&O levies may be authorized for two-year to four-year periods by a majority vote of the school district voters. School districts must wait until the current levy authorization is concluded before requesting another levy authorization. However, if the Legislature increases the levy cap a district may request new authorization before the current levy authorization is concluded.

In order to implement the 1 percent constitutional rate limit for regular levies, the Washington Legislature has adopted statutory rate limits for each individual type of district. The state levy rate is limited to \$3.60 per \$1,000 of value; county general levies are limited to \$1.80 per \$1,000; county road levies are limited to \$2.25 per \$1,000; and city levies are limited to \$3.375 per \$1,000. These districts are known as senior districts. Junior districts such as fire, library, and hospital districts each have specific rate limits as well.

In addition, there is an overall rate limit of \$5.90 per \$1,000 for most districts. The state property tax and a specific list of local levies, such as emergency medical services, conservation futures, affordable housing, and others are not subject to the \$5.90 limit. There is a complex system of prorating the

various levies so that the total rate for local levies does not exceed \$5.90. If the total rate exceeds \$10 after prorationing under the \$5.90 aggregate rate limit then another prorationing procedure reduces levy rates so that the total rate is below \$10 per \$1,000 of value.

In addition to the rate limitations, a district's regular property tax levy is limited by a statutory maximum growth rate in the amount of tax revenue that may be collected from year to year. Generally, the limit requires a reduction of property tax rates as necessary to limit the growth in the total amount of property tax revenue received to the lesser of 1 percent of inflation. The revenue limitation does not apply to new value placed on tax rolls attributable to new construction, to improvements to existing property, to changes in state-assessed valuation, or to construction of certain wind turbines. In districts where property values have grown more rapidly than 1 percent per year, the 101 percent revenue limit has caused district tax rates to decline below their maximum rate. The state property tax is subject to the 1 percent revenue limit. Over time the state property tax rate has declined from the \$3.60 rate. The state property tax rate in calendar year 2011 was \$2.06 per \$1,000 of value and is expected to be about \$2.27 in 2012.

Basic Education Allocations. State funding to support the Instructional Program of Basic Education is allocated to school districts according to funding formulas established in statute and additional provisions specified in the omnibus appropriations act. Beginning September 1, 2011, these formulas allocate funds based on a prototypical school funding method that specifies various assumptions about class size, school staffing levels, allocations for maintenance, supplies, and operating costs, phased-in implementation of full-day kindergarten, district-wide support, and central administration. The appropriations act provides this funding through appropriations for General Apportionment. For the 2011-12 school year, the statewide appropriation for General Apportionment is \$5.1 billion. Funding is allocated based on the number of full-time equivalent students who are enrolled in the district. Most students enrolled in a district also reside in that district, but school choice laws permit students to reside in one district but be enrolled in a different district.

Summary of Proposal:

The state property tax rate is increased by \$1.17 per \$1,000 of value starting in 2013. The new total property tax rate is exempt from the 1 percent revenue limit.

Revenue from the new state property tax is allocated to school districts on a resident student basis in proportion to the previous year's general apportionment allocations.

School district maintenance and operation levies adopted before the effective date of the bill are reduced by the allocation from the new state property tax. Levies adopted before the effective date of the bill may continue for the time period authorized by the voters.

The new cap on school district M&O levies is established at \$2,500 per student. The new cap applies to levies approved after the effective date of the bill. Levies adopted under the new \$2,500 per student cap are not reduced by the allocations from the new property tax. Districts with current levy authorizations may request a new authorization under the new levy cap before the current authorization is concluded.

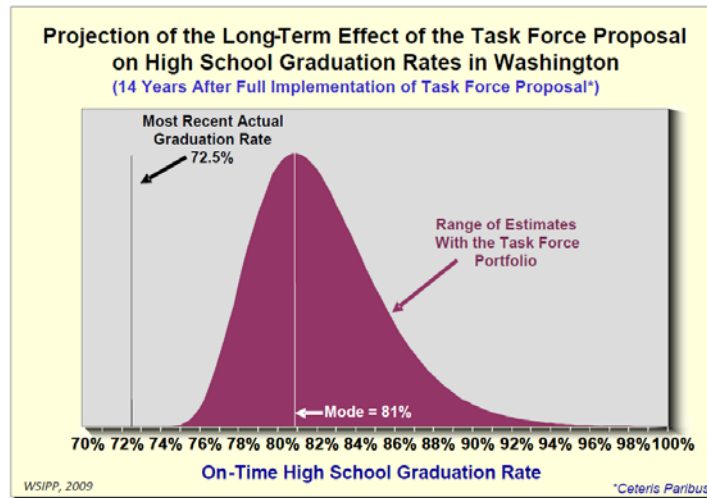
Just Fix It – School Funding

Rep. Ross Hunter
Ways and Means Committee, Chair
January 1, 2012

FY 2011-13 Budget Problems

- State faces deep reductions in spending as a result of historic revenue declines
- Constitutional limits (no “basic ed” cuts)
- Of \$724 million not basic ed, \$457 is Local Effort Assistance. \$82m is all-day kindergarten.
LEA is the only large non-“basic ed” cut available.
- Cutting LEA would have a large impact on the equity of the system.

Don't Be Confused: Funding Matters

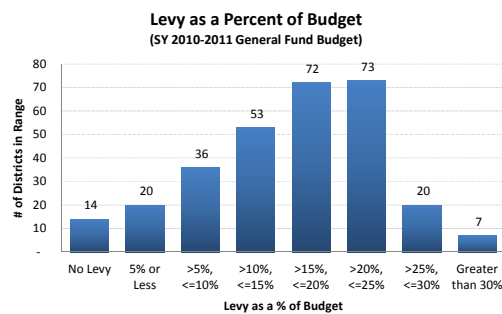


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3

Increasing Inequity

Rising local levies are almost back to the late seventies, the levels that prompted the original school funding suits

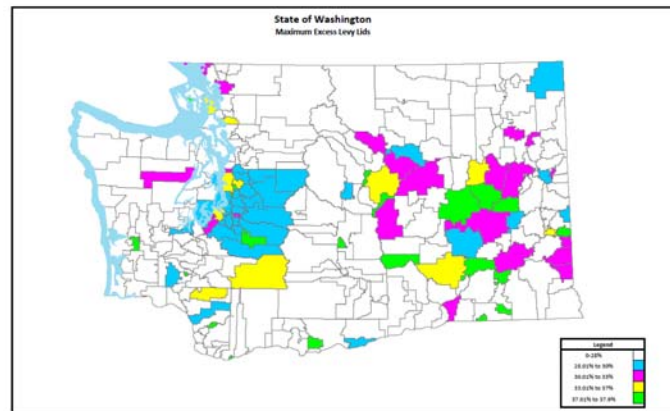


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4

Increasing Inequity

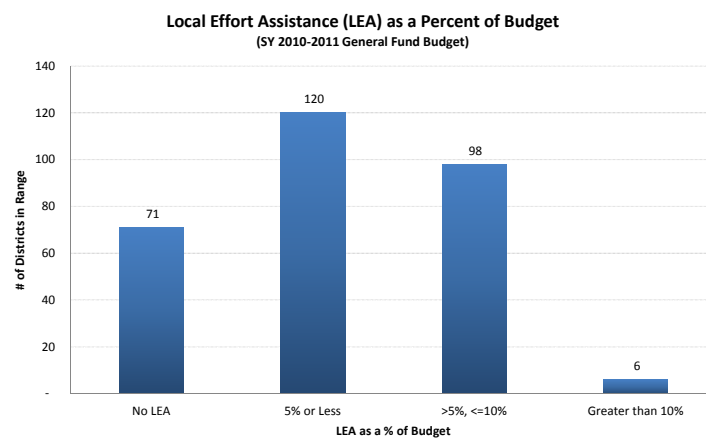
Levy capacity varies widely between districts,
often for arbitrary reasons.



1/1/2012

5

LEA affects some districts a LOT



1/1/2012

6

What to Do?

Just Fix It

- New system should be
 - **Fair.**
 - Basic ed funded by state, not locals.
 - Larger % of taxes collected statewide, not locally
 - **Adequate.**
 - Meet basic ed responsibility.
 - If not today, then ensure a growth path that does.
 - **Reliable and Stable**
 - More money “protected” as basic ed.
 - Levies not subject to elections every 4 years

1/1/2012

7

Proposal: Local Levy Swap

1. Revenue-Neutral swap of local levies for common school levy
 - Use new basic ed distribution model to drive out new money
2. Allow growth greater than 1% of the common school levy as we recover from the recession
3. Reset levy caps at \$2500 per student
4. Make levies reliable by making them permanent

1/1/2012

8

Why?

- Common School Levy works better than LEA.
- More money is basic ed, and protected.
- Growth starts to pay for constitutional requirement of ample funding
- Eliminates all grandfathering, a huge problem in Puget Sound districts.

1/1/2012

9

School Impact : Yakima

Before:	
Resident School Population	14,908
CY 2012 Levy	\$13,058,087
Levy per student	\$876

After:	
New State basic ed money	\$16,492,774
Reduced Levy	\$0
Reduced levy per student	\$0
Reduced levy as a percentage of current	0.0%
Change in funds	\$3,434,687

1/1/2012

10

Taxpayer Impact: Yakima

State Taxes Paid	
New State Tax share paid in District	\$5,687,401
Difference (New – Reduced Levy)	\$-7,370,686

Possible Local Levies	
New Local Levy Cap	\$2,500
Possible Additional Local Levy Per Student	\$2,500
Possible Additional Local Levy	\$37,270,497
CY12 Levy Tax Rate	\$2.79 per thousand
Reduced Levy Tax Rate	\$0.00 per thousand
New Rate at \$2500 Per student	\$7.97 per thousand

1/1/2012

11

School Impact : Goldendale

Before:	
Resident School Population	973
CY 2012 Levy	\$2,179,000
Levy per student	\$2,240

After:	
New State basic ed money	\$1,078,089
Reduced Levy	\$1,100,911
Reduced levy per student	\$1,132
Reduced levy as a percentage of current	50.5%
Change in funds	\$0

1/1/2012

12

Taxpayer Impact: Goldendale

State Taxes Paid	
New State Tax share paid in District	\$1,306,685
Difference (New – Reduced Levy)	\$228,596

Possible Local Levies	
New Local Levy Cap	\$2,500
Possible Additional Local Levy Per Student	\$1,368
Possible Additional Local Levy	\$1,331,083
CY12 Levy Tax Rate	\$2.03 per thousand
Reduced Levy Tax Rate	\$1.02 per thousand
New Rate at \$2500 Per student	\$2.26 per thousand

1/1/2012

13

School Impact: Seattle

Before:	
Resident School Population	45,078
CY 2012 Levy	\$154,938,359
Levy per student	\$3,437

After:	
New State basic ed money	\$49,420,037
Reduced Levy	\$105,518,322
Reduced levy per student	\$2,341
Reduced levy as a percentage of current	68.1%
Change in funds	\$0

1/1/2012

14

Taxpayer Impact: Seattle

State Taxes Paid	
New State Tax share paid in District	\$160,632,988
Difference (New – Reduced Levy)	\$111,212,951

Possible Local Levies	
New Local Levy Cap	\$2,500
Possible Additional Local Levy Per Student	\$159
Possible Additional Local Levy	\$7,177,701
CY12 Levy Tax Rate	\$1.17 per thousand
Reduced Levy Tax Rate	\$0.80 per thousand
New Rate at \$2500 Per student	\$0.85 per thousand

1/1/2012

15

School Impact : Bellevue

Before:	
Resident School Population	17,305
CY 2012 Levy	\$47,315,624
Levy per student	\$2,734

After:	
New State basic ed money	\$18,381,058
Reduced Levy	\$28,934,566
Reduced levy per student	\$1,672
Reduced levy as a percentage of current	61.1%
Change in funds	\$0

1/1/2012

16

Taxpayer Impact: Bellevue

State Taxes Paid	
New State Tax share paid in District	\$49,944,578
Difference (New – Reduced Levy)	\$31,563,520

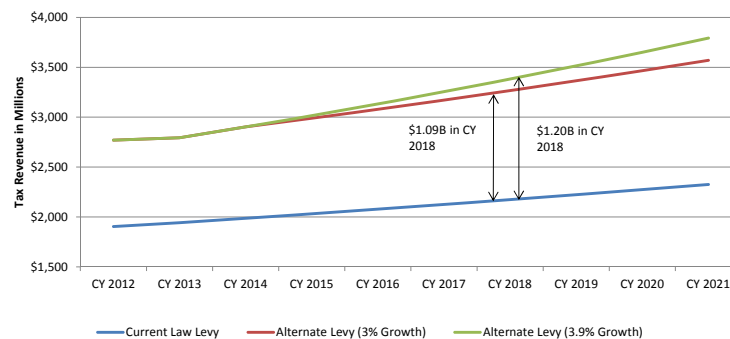
Possible Local Levies	
New Local Levy Cap	\$2,500
Possible Additional Local Levy Per Student	\$828
Possible Additional Local Levy	\$14,327,772
CY12 Levy Tax Rate	\$1.15 per thousand
Reduced Levy Tax Rate	\$0.70 per thousand
New Rate at \$2500 Per student	\$1.05 per thousand

1/1/2012

17

Long-Term Growth

Common School Levy
Current Law v. Fixed Rate Levy (\$3.20)
at 3% and 3.9% Growth



1/1/2012

18

Reforming School Funding in Washington

By Rep. Ross Hunter

30 years ago, Washington State's system of financing education was ruled unconstitutional for the same set of conditions that have re-emerged and again exist today. The budget situation we face this year is likely to result in additional reductions that will exacerbate the problems in the system.

- In the McCleary case two years ago Washington courts ruled that school funding was unconstitutionally inadequate. Since then the recession has resulted in even more reduced funding.
- The percent of the total funding for schools coming from local levies as is back up to near historic highs. This level of dependence on our current local tax system was found by the court to be unreliable and results in uneven distribution around the state.
- The state's contribution to K-12 education – due to the combined effects of initiatives and the mechanics of how our statewide property tax is collected – has also diminished over time. The original goal of setting aside \$3.60 per \$1,000 of property value is not even close to a reality.

The combined effects of these factors have led us to a funding system which is increasingly unstable and unreliable, and ultimately, unsustainable. This sets the stage for a replay of the types of devastating levy failures that crippled the system 30 years ago.

The legislature cannot add billions to the education budget in the worst economic downturn since the depression, but we can fix the structural elements of the system that will allow it to grow as we come out of the recession, and rebalance the dependence on local funding.

The basic idea is to do a **revenue-neutral** swap of state property tax for local levies, staying within the constitutional 1% limit for regular property taxes. This would make the statutory \$3.60 per 1,000 set aside for public education a meaningful, rather than hollow, commitment, and bring \$1 billion of existing local excess levies into a more regular and dependable tax structure – the statewide property tax.

- Raise the state property tax from the current \$2.03 per thousand dollars of property value to \$3.20, raising about \$1 billion in funding that is constitutionally dedicated to public school funding.
- Distribute the new money to school districts using the normal school funding formulas, and **simultaneously reduce each district's local levy by the amount of new money they receive**. This guarantees that each district will not be hurt financially by what is effectively a revenue neutral 'swap' of local for state tax collections in each school district.
- Allow state property tax collections to grow as property values recover from the downturn, helping us deliver on our constitutional requirements.
- Reset local levy lids in a simpler way, so that local communities better understand the relationship between their local levies and school programs and services. Set a simple per student levy lid that naturally adjusts for inflation and student growth in district.

With these changes we would no longer be as dependent on "levy equalization," hundreds of millions that we use to correct for the fact that some districts don't have the property base to collect similar amounts of levies. These districts will be better served by increased state funding and less reliance on levies. **We will still need some LEA system, but smaller and with a more focused formula.**

In addition, we should make local school levies more reliable, since they are likely to be a significant part of school funding well into the future. **Instead of voting to renew levies every 4 years we should amend the constitution to allow voters to approve levies that would stay in place until the district asks voters to increase them.**

Together these changes would result in a more stable system, a system that grows as we come out of the recession, and one that distributes funding more fairly across the state.

BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-3045.6/12 6th draft

ATTY/TYPIST: JA:crs

BRIEF DESCRIPTION: Modifying the state property tax for public schools.

1 AN ACT Relating to modifying the state property tax for public
2 schools; amending RCW 84.52.065, 28A.545.030, 28A.545.050, 28A.545.070,
3 and 84.52.053; reenacting and amending RCW 84.52.0531 and 84.52.0531;
4 adding a new section to chapter 28A.150 RCW; adding a new section to
5 chapter 84.52 RCW; adding a new section to chapter 84.55 RCW; providing
6 an effective date; and providing an expiration date.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

8 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to
9 read as follows:

10 ~~((Subject to the limitations in RCW 84.55.010))~~ (1) Beginning with
11 property taxes levied for collection in 2013, in each year thereafter,
12 the state ((shall)) must levy ((for collection in the following year))
13 for the support of common schools of the state a tax ((of three dollars
14 and sixty cents per thousand dollars of assessed value)) upon the
15 assessed valuation of all taxable property within the state adjusted to
16 the state equalized value in accordance with the indicated ratio fixed
17 by the state department of revenue. The rate of tax for taxes
18 collected in 2013, and every year thereafter, is the maximum rate that
19 would be allowed under chapter 84.55 RCW in 2013.

1 (2) In addition to the tax authorized under subsection (1) of this
2 section, the state must levy an additional tax, for collection
3 beginning in 2013 and every year thereafter, for the support of the
4 common schools of the state equal to one dollar and seventeen cents per
5 thousand dollars of assessed value upon the assessed valuation of all
6 taxable property within the state adjusted to the state equalized value
7 in accordance with the indicated ratio fixed by the state department of
8 revenue.

9 (3) As used in this section, "the support of common schools"
10 includes the payment of the principal and interest on bonds issued for
11 capital construction projects for the common schools.

12 NEW SECTION. Sec. 2. A new section is added to chapter 28A.150
13 RCW to read as follows:

14 (1) Beginning with property taxes levied for collection in 2013 and
15 thereafter, the state property tax under RCW 84.52.065(2) must be
16 allocated to school districts according to the following formula: A
17 school district's general apportionment allocation for the prior school
18 year, divided by the number of annual average full-time equivalent
19 students for the prior school year, multiplied by the ratio of the
20 state property tax under this section to the statewide general
21 apportionment allocation, multiplied by the number of annual average
22 full-time equivalent students with residence in the district for the
23 prior school year.

24 (2) The definitions in this subsection apply to this section unless
25 the context clearly requires otherwise.

26 (a) "Number of annual average full-time equivalent students" has
27 the same meaning as used in RCW 28A.150.260(13)(c).

28 (b) "General apportionment allocation" means the state allocation
29 to school districts from the funding formulas under RCW 28A.150.250 and
30 28A.150.260 (3) through (9) and associated provisions of the omnibus
31 appropriations act pertaining to general apportionment.

32 (c) "Residence" means the physical location of a student's
33 principal abode such as the home, house, apartment, facility,
34 structure, or location where the student lives the majority of the
35 time.

36 (d) "Prior school year" means the most recent school year completed
37 prior to the year in which the levies are to be collected.

1 **Sec. 3.** RCW 84.52.0531 and 2010 c 237 s 1 and 2010 c 99 s 11 are
2 each reenacted and amended to read as follows:

3 The maximum dollar amount which may be levied by or for any school
4 district for maintenance and operation support under the provisions of
5 RCW 84.52.053 (~~((shall be))~~) for levies approved prior to the effective
6 date of this section is determined as follows:

7 (1) For excess levies for collection in calendar year 1997, the
8 maximum dollar amount (~~((shall be))~~) is calculated pursuant to the laws
9 and rules in effect in November 1996.

10 (2) For excess levies for collection in calendar year 1998 and
11 thereafter, the maximum dollar amount (~~((shall be))~~) is the sum of (a)
12 plus or minus (b), (c), and (d) of this subsection minus: (e) of this
13 subsection, the amount allocated to the school district under section
14 2 of this act, and the amount specified under subsection (13) of this
15 section:

16 (a) The district's levy base as defined in subsections (3) and (4)
17 of this section multiplied by the district's maximum levy percentage as
18 defined in subsection (6) of this section;

19 (b) For districts in a high/nonhigh relationship, the high school
20 district's maximum levy amount (~~((shall))~~) must be reduced and the
21 nonhigh school district's maximum levy amount (~~((shall))~~) must be
22 increased by an amount equal to the estimated amount of the nonhigh
23 payment due to the high school district under RCW 28A.545.030(3) and
24 28A.545.050 for the school year commencing the year of the levy;

25 (c) Except for nonhigh districts under (d) of this subsection, for
26 districts in an interdistrict cooperative agreement, the nonresident
27 school district's maximum levy amount (~~((shall))~~) must be reduced and the
28 resident school district's maximum levy amount (~~((shall))~~) must be
29 increased by an amount equal to the per pupil basic education
30 allocation included in the nonresident district's levy base under
31 subsection (3) of this section multiplied by:

32 (i) The number of full-time equivalent students served from the
33 resident district in the prior school year; multiplied by:

34 (ii) The serving district's maximum levy percentage determined
35 under subsection (6) of this section; increased by:

36 (iii) The percent increase per full-time equivalent student as
37 stated in the state basic education appropriation section of the

1 biennial budget between the prior school year and the current school
2 year divided by fifty-five percent;

3 (d) The levy bases of nonhigh districts participating in an
4 innovation academy cooperative established under RCW 28A.340.080
5 (~~((shall))~~) must be adjusted by the office of the superintendent of
6 public instruction to reflect each district's proportional share of
7 student enrollment in the cooperative;

8 (e) The district's maximum levy amount (~~((shall))~~) must be reduced by
9 the maximum amount of state matching funds for which the district is
10 eligible under RCW 28A.500.010.

11 (3) For excess levies for collection in calendar year 2005 and
12 thereafter, a district's levy base (~~((shall-be))~~) is the sum of
13 allocations in (a) through (c) of this subsection received by the
14 district for the prior school year and the amounts determined under
15 subsection (4) of this section, including allocations for compensation
16 increases, plus the sum of such allocations multiplied by the percent
17 increase per full time equivalent student as stated in the state basic
18 education appropriation section of the biennial budget between the
19 prior school year and the current school year and divided by fifty-five
20 percent. A district's levy base (~~((shall))~~) may not include local school
21 district property tax levies or other local revenues, or state and
22 federal allocations not identified in (a) through (c) of this
23 subsection.

24 (a) The district's basic education allocation as determined
25 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

26 (b) State and federal categorical allocations for the following
27 programs:

28 (i) Pupil transportation;

29 (ii) Special education;

30 (iii) Education of highly capable students;

31 (iv) Compensatory education, including but not limited to learning
32 assistance, migrant education, Indian education, refugee programs, and
33 bilingual education;

34 (v) Food services; and

35 (vi) Statewide block grant programs; and

36 (c) Any other federal allocations for elementary and secondary
37 school programs, including direct grants, other than federal impact aid
38 funds and allocations in lieu of taxes.

1 (4) For levy collections in calendar years 2005 through 2017, in
2 addition to the allocations included under subsection (3)(a) through
3 (c) of this section, a district's levy base (~~((shall))~~) also includes the
4 following:

5 (a)(i) For levy collections in calendar year 2010, the difference
6 between the allocation the district would have received in the current
7 school year had RCW 84.52.068 not been amended by chapter 19, Laws of
8 2003 1st sp. sess. and the allocation the district received in the
9 current school year pursuant to RCW 28A.505.220;

10 (ii) For levy collections in calendar years 2011 through 2017, the
11 difference between the allocation rate the district would have received
12 in the prior school year using the Initiative 728 rate and the
13 allocation rate the district received in the prior school year pursuant
14 to RCW 28A.505.220 multiplied by the full-time equivalent student
15 enrollment used to calculate the Initiative 728 allocation for the
16 prior school year; and

17 (b) The difference between the allocations the district would have
18 received the prior school year using the Initiative 732 base and the
19 allocations the district actually received the prior school year
20 pursuant to RCW 28A.400.205.

21 (5) For levy collections in calendar years 2011 through 2017, in
22 addition to the allocations included under subsections (3)(a) through
23 (c) and (4)(a) and (b) of this section, a district's levy base
24 (~~((shall))~~) also includes the difference between an allocation of fifty-
25 three and two-tenths certificated instructional staff units per
26 thousand full-time equivalent students in grades kindergarten through
27 four enrolled in the prior school year and the allocation of
28 certificated instructional staff units per thousand full-time
29 equivalent students in grades kindergarten through four that the
30 district actually received in the prior school year, except that the
31 levy base for a school district whose allocation in the 2009-10 school
32 year was less than fifty-three and two-tenths certificated
33 instructional staff units per thousand full-time equivalent students in
34 grades kindergarten through four shall include the difference between
35 the allocation the district actually received in the 2009-10 school
36 year and the allocation the district actually received in the prior
37 school year.

1 (6)(a) A district's maximum levy percentage (~~((shall be))~~) is twenty-
2 four percent in 2010 and twenty-eight percent in 2011 through 2017 and
3 twenty-four percent every year thereafter;

4 (b) For qualifying districts, in addition to the percentage in (a)
5 of this subsection the grandfathered percentage determined as follows:

6 (i) For 1997, the difference between the district's 1993 maximum
7 levy percentage and twenty percent; and

8 (ii) For 2011 through 2017, the percentage calculated as follows:

9 (A) Multiply the grandfathered percentage for the prior year times
10 the district's levy base determined under subsection (3) of this
11 section;

12 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy
13 reduction funds as defined in subsection (7) of this section that are
14 to be allocated to the district for the current school year;

15 (C) Divide the result of (b)(ii)(B) of this subsection by the
16 district's levy base; and

17 (D) Take the greater of zero or the percentage calculated in
18 (b)(ii)(C) of this subsection.

19 (7) "Levy reduction funds" (~~((shall))~~) means increases in state funds
20 from the prior school year for programs included under subsections (3)
21 and (4) of this section: (a) That are not attributable to enrollment
22 changes, compensation increases, or inflationary adjustments; and (b)
23 that are or were specifically identified as levy reduction funds in the
24 appropriations act. If levy reduction funds are dependent on formula
25 factors which would not be finalized until after the start of the
26 current school year, the superintendent of public instruction (~~((shall))~~)
27 must estimate the total amount of levy reduction funds by using prior
28 school year data in place of current school year data. Levy reduction
29 funds (~~((shall))~~) do not include moneys received by school districts from
30 cities or counties.

31 (8) The definitions in this subsection apply throughout this
32 section unless the context clearly requires otherwise.

33 (a) "Prior school year" means the most recent school year completed
34 prior to the year in which the levies are to be collected.

35 (b) "Current school year" means the year immediately following the
36 prior school year.

37 (c) "Initiative 728 rate" means the allocation rate at which the
38 student achievement program would have been funded under chapter 3,

1 Laws of 2001, if all annual adjustments to the initial 2001 allocation
2 rate had been made in previous years and in each subsequent year as
3 provided for under chapter 3, Laws of 2001.

4 (d) "Initiative 732 base" means the prior year's state allocation
5 for annual salary cost-of-living increases for district employees in
6 the state-funded salary base as it would have been calculated under
7 chapter 4, Laws of 2001, if each annual cost-of-living increase
8 allocation had been provided in previous years and in each subsequent
9 year.

10 (9) Funds collected from transportation vehicle fund tax levies
11 shall not be subject to the levy limitations in this section.

12 (10) The superintendent of public instruction (~~shall~~) must
13 develop rules and inform school districts of the pertinent data
14 necessary to carry out the provisions of this section.

15 (11) For calendar year 2009, the office of the superintendent of
16 public instruction (~~shall~~) must recalculate school district levy
17 authority to reflect levy rates certified by school districts for
18 calendar year 2009.

19 (12) The maximum dollar amount which may be levied by or for any
20 school district for maintenance and operation support under the
21 provisions of RCW 84.52.053 for levies approved after the effective
22 date of this section must be determined in accordance with section 5 of
23 this act.

24 (13) For school districts that levy a dollar amount below the
25 maximum amount that is otherwise authorized under this section
26 notwithstanding this subsection (13), the maximum dollar amount which
27 may be levied by or for the school district must be further reduced by
28 the difference of: (a) The maximum dollar amount otherwise authorized
29 under this section notwithstanding this subsection (13); and (b) the
30 actual dollar amount levied for collection.

31 (14) The amendments made to this section under chapter . . . ,
32 section 3, Laws of 2012 (section 3 of this act) must be disregarded for
33 purposes of RCW 28A.500.020(1) (b) and (c).

34 **Sec. 4.** RCW 84.52.0531 and 2010 c 237 s 2 and 2010 c 99 s 11 are
35 each reenacted and amended to read as follows:

36 The maximum dollar amount which may be levied by or for any school

1 district for maintenance and operation support under the provisions of
2 RCW 84.52.053 (~~((shall be))~~) for levies approved prior to the effective
3 date of this section is determined as follows:

4 (1) For excess levies for collection in calendar year 1997, the
5 maximum dollar amount (~~((shall be))~~) is calculated pursuant to the laws
6 and rules in effect in November 1996.

7 (2) For excess levies for collection in calendar year 1998 and
8 thereafter, the maximum dollar amount (~~((shall be))~~) is the sum of (a)
9 plus or minus (b), (c), and (d) of this subsection minus (e) of this
10 subsection:

11 (a) The district's levy base as defined in subsection (3) of this
12 section multiplied by the district's maximum levy percentage as defined
13 in subsection (4) of this section;

14 (b) For districts in a high/nonhigh relationship, the high school
15 district's maximum levy amount (~~((shall))~~) must be reduced and the
16 nonhigh school district's maximum levy amount (~~((shall))~~) must be
17 increased by an amount equal to the estimated amount of the nonhigh
18 payment due to the high school district under RCW 28A.545.030(3) and
19 28A.545.050 for the school year commencing the year of the levy;

20 (c) Except for nonhigh districts under (d) of this subsection, for
21 districts in an interdistrict cooperative agreement, the nonresident
22 school district's maximum levy amount (~~((shall))~~) must be reduced and the
23 resident school district's maximum levy amount (~~((shall))~~) must be
24 increased by an amount equal to the per pupil basic education
25 allocation included in the nonresident district's levy base under
26 subsection (3) of this section multiplied by:

27 (i) The number of full-time equivalent students served from the
28 resident district in the prior school year; multiplied by:

29 (ii) The serving district's maximum levy percentage determined
30 under subsection (4) of this section; increased by:

31 (iii) The percent increase per full-time equivalent student as
32 stated in the state basic education appropriation section of the
33 biennial budget between the prior school year and the current school
34 year divided by fifty-five percent;

35 (d) The levy bases of nonhigh districts participating in an
36 innovation academy cooperative established under RCW 28A.340.080
37 (~~((shall))~~) must be adjusted by the office of the superintendent of

1 public instruction to reflect each district's proportional share of
2 student enrollment in the cooperative;

3 (e) The district's maximum levy amount (~~((shall))~~) must be reduced by
4 the maximum amount of state matching funds for which the district is
5 eligible under RCW 28A.500.010.

6 (3) For excess levies for collection in calendar year 1998 and
7 thereafter, a district's levy base (~~((shall-be))~~) is the sum of
8 allocations in (a) through (c) of this subsection received by the
9 district for the prior school year, including allocations for
10 compensation increases, plus the sum of such allocations multiplied by
11 the percent increase per full time equivalent student as stated in the
12 state basic education appropriation section of the biennial budget
13 between the prior school year and the current school year and divided
14 by fifty-five percent. A district's levy base (~~((shall))~~) may not
15 include local school district property tax levies or other local
16 revenues, or state and federal allocations not identified in (a)
17 through (c) of this subsection.

18 (a) The district's basic education allocation as determined
19 pursuant to RCW 28A.150.250, 28A.150.260, and 28A.150.350;

20 (b) State and federal categorical allocations for the following
21 programs:

22 (i) Pupil transportation;

23 (ii) Special education;

24 (iii) Education of highly capable students;

25 (iv) Compensatory education, including but not limited to learning
26 assistance, migrant education, Indian education, refugee programs, and
27 bilingual education;

28 (v) Food services; and

29 (vi) Statewide block grant programs; and

30 (c) Any other federal allocations for elementary and secondary
31 school programs, including direct grants, other than federal impact aid
32 funds and allocations in lieu of taxes.

33 (4)(a) A district's maximum levy percentage (~~((shall-be))~~) is twenty-
34 four percent in 2010 and twenty-eight percent in 2011 through 2017 and
35 twenty-four percent every year thereafter;

36 (b) For qualifying districts, in addition to the percentage in (a)
37 of this subsection the grandfathered percentage determined as follows:

1 (i) For 1997, the difference between the district's 1993 maximum
2 levy percentage and twenty percent; (~~and~~)

3 (ii) For 2011 through 2017, the percentage calculated as follows:

4 (A) Multiply the grandfathered percentage for the prior year times
5 the district's levy base determined under subsection (3) of this
6 section;

7 (B) Reduce the result of (b)(ii)(A) of this subsection by any levy
8 reduction funds as defined in subsection (5) of this section that are
9 to be allocated to the district for the current school year;

10 (C) Divide the result of (b)(ii)(B) of this subsection by the
11 district's levy base; and

12 (D) Take the greater of zero or the percentage calculated in
13 (b)(ii)(C) of this subsection;

14 (iii) For 2018 and thereafter, the percentage (~~shall be~~) is
15 calculated as follows:

16 (A) Multiply the grandfathered percentage for the prior year times
17 the district's levy base determined under subsection (3) of this
18 section;

19 (B) Reduce the result of (b)(iii)(A) of this subsection by any levy
20 reduction funds as defined in subsection (5) of this section that are
21 to be allocated to the district for the current school year;

22 (C) Divide the result of (b)(iii)(B) of this subsection by the
23 district's levy base; and

24 (D) Take the greater of zero or the percentage calculated in
25 (b)(iii)(C) of this subsection.

26 (5) "Levy reduction funds" (~~shall~~) means increases in state funds
27 from the prior school year for programs included under subsection (3)
28 of this section: (a) That are not attributable to enrollment changes,
29 compensation increases, or inflationary adjustments; and (b) that are
30 or were specifically identified as levy reduction funds in the
31 appropriations act. If levy reduction funds are dependent on formula
32 factors which would not be finalized until after the start of the
33 current school year, the superintendent of public instruction (~~shall~~)
34 must estimate the total amount of levy reduction funds by using prior
35 school year data in place of current school year data. Levy reduction
36 funds (~~shall~~) do not include moneys received by school districts from
37 cities or counties.

1 (6) For the purposes of this section, "prior school year" means the
2 most recent school year completed prior to the year in which the levies
3 are to be collected.

4 (7) For the purposes of this section, "current school year" means
5 the year immediately following the prior school year.

6 (8) Funds collected from transportation vehicle fund tax levies
7 (~~shall~~) are not (~~be~~) subject to the levy limitations in this
8 section.

9 (9) The superintendent of public instruction (~~shall~~) must develop
10 rules and regulations and inform school districts of the pertinent data
11 necessary to carry out the provisions of this section.

12 (10) The maximum dollar amount which may be levied by or for any
13 school district for maintenance and operation support under the
14 provisions of RCW 84.52.053 for levies approved after the effective
15 date of this section must be determined in accordance with section 5 of
16 this act.

17 NEW SECTION. Sec. 5. A new section is added to chapter 84.52 RCW
18 to read as follows:

19 (1) Except as provided in subsection (2) of this section, for
20 excess levies approved after the effective date of this section and set
21 for collection in calendar year 2013 and thereafter, the maximum dollar
22 amount that may be levied by or for any school district for maintenance
23 and operation support under the provisions of RCW 84.52.053 is two
24 thousand five hundred dollars multiplied by the number of annual
25 average full-time equivalent students with residence in the district
26 during the prior school year.

27 (2) Funds collected from transportation vehicle fund tax levies
28 shall not be subject to the levy limitations in this section.

29 (3) The definitions in section 2 of this act apply to this section.

30 NEW SECTION. Sec. 6. A new section is added to chapter 84.55 RCW
31 to read as follows:

32 Beginning with property taxes levied for collection in calendar
33 year 2014, this chapter does not apply to the state property tax levy
34 under RCW 84.52.065(1). This chapter does not apply to the state
35 property tax levy under RCW 84.52.065(2).

1 **Sec. 7.** RCW 28A.545.030 and 1990 c 33 s 488 are each amended to
2 read as follows:

3 The purposes of RCW 28A.545.030 through 28A.545.110, section 5 of
4 this act, and 84.52.0531 are to:

5 (1) Simplify the annual process of determining and paying the
6 amounts due by nonhigh school districts to high school districts for
7 educating students residing in a nonhigh school district;

8 (2) Provide for a payment schedule that coincides to the extent
9 practicable with the ability of nonhigh school districts to pay and the
10 need of high school districts for payment; and

11 (3) Establish that the maximum amount due per annual average full-
12 time equivalent student by a nonhigh school district for each school
13 year is no greater than the maintenance and operation excess tax levy
14 rate per annual average full-time equivalent student levied upon the
15 taxpayers of the high school district.

16 **Sec. 8.** RCW 28A.545.050 and 1985 c 341 s 11 are each amended to
17 read as follows:

18 Each year at such time as the superintendent of public instruction
19 determines and certifies such maximum allowable amounts of school
20 district levies under RCW 84.52.0531 or section 5 of this act he or she
21 (~~shall~~) must also:

22 (1) Determine the extent to which the estimated amounts due by
23 nonhigh school districts for the previous school year exceeded or fell
24 short of the actual amounts due; and

25 (2) Determine the estimated amounts due by nonhigh school districts
26 for the current school year and increase or decrease the same to the
27 extent of overpayments or underpayments for the previous school year.

28 **Sec. 9.** RCW 28A.545.070 and 1990 c 33 s 491 are each amended to
29 read as follows:

30 (1) The superintendent of public instruction (~~shall~~) must
31 annually determine the estimated amount due by a nonhigh school
32 district to a high school district for the school year as follows:

33 (a) The total of the high school district's maintenance and
34 operation excess tax levy that has been authorized and determined by
35 the superintendent of public instruction to be allowable pursuant to
36 RCW 84.52.0531 or section 5 of this act, as now or hereafter amended,

1 for collection during the next calendar year, (~~shall~~) must first be
2 divided by the total estimated number of annual average full-time
3 equivalent students which the high school district superintendent or
4 the superintendent of public instruction has certified pursuant to RCW
5 28A.545.060 will be enrolled in the high school district during the
6 school year;

7 (b) The result of the calculation provided for in subsection (1)(a)
8 of this section (~~shall~~) must then be multiplied by the estimated
9 number of annual average full-time equivalent students residing in the
10 nonhigh school district that will be enrolled in the high school
11 district during the school year which has been established pursuant to
12 RCW 28A.545.060; and

13 (c) The result of the calculation provided for in subsection (1)(b)
14 of this section (~~shall~~) must be adjusted upward to the extent the
15 estimated amount due by a nonhigh school district for the prior school
16 year was less than the actual amount due based upon actual annual
17 average full-time equivalent student enrollments during the previous
18 school year and the actual per annual average full-time equivalent
19 student maintenance and operation excess tax levy rate for the current
20 tax collection year, of the high school district, or adjusted downward
21 to the extent the estimated amount due was greater than such actual
22 amount due or greater than such lesser amount as a high school district
23 may have elected to assess pursuant to RCW 28A.545.090.

24 (2) The amount arrived at pursuant to subsection (1)(c) of this
25 subsection (~~shall~~) constitutes the estimated amount due by a nonhigh
26 school district to a high school district for the school year.

27 **Sec. 10.** RCW 84.52.053 and 2010 c 237 s 4 are each amended to read
28 as follows:

29 (1) The limitations imposed by RCW 84.52.050 through 84.52.056, and
30 84.52.043 (~~shall~~) do not prevent the levy of taxes by school
31 districts, when authorized so to do by the voters of such school
32 district in the manner and for the purposes and number of years
33 allowable under Article VII, section 2(a) of the Constitution of this
34 state. Elections for such taxes (~~shall~~) must be held in the year in
35 which the levy is made or, in the case of propositions authorizing two-
36 year through four-year levies for maintenance and operation support of
37 a school district, authorizing two-year levies for transportation

1 vehicle funds established in RCW 28A.160.130, or authorizing two-year
2 through six-year levies to support the construction, modernization, or
3 remodeling of school facilities, which includes the purposes of RCW
4 28A.320.330(2) (f) and (g), in the year in which the first annual levy
5 is made.

6 (2) Once additional tax levies have been authorized for maintenance
7 and operation support of a school district for a two-year through four-
8 year period as provided under subsection (1) of this section, no
9 further additional tax levies for maintenance and operation support of
10 the district for that period may be authorized, except for additional
11 levies to provide for subsequently enacted increases affecting the
12 district's levy base or maximum levy percentage or changes to the
13 district's levy base resulting from changes under this act for property
14 taxes collected in 2013, 2014, 2015, or 2016. For the purpose of
15 applying the limitation of this subsection, a two-year through six-year
16 levy to support the construction, modernization, or remodeling of
17 school facilities (~~((shall))~~) are not (~~((be))~~) deemed to be a tax levy for
18 maintenance and operation support of a school district.

19 (3) A special election may be called and the time therefor fixed by
20 the board of school directors, by giving notice thereof by publication
21 in the manner provided by law for giving notices of general elections,
22 at which special election the proposition authorizing such excess levy
23 (~~((shall))~~) must be submitted in such form as to enable the voters
24 favoring the proposition to vote "yes" and those opposed thereto to
25 vote "no".

26 NEW SECTION. **Sec. 11.** Section 3 of this act expires January 1,
27 2018.

28 NEW SECTION. **Sec. 12.** Section 4 of this act takes effect January
29 1, 2018.

--- END ---

Move a portion of Local M&O Levy collection to a uniform state property tax (\$1.17 additional rate)
Distribution of new state tax based on basic ed allotments
Table 1

1.	2.	3.	4.	5. (= 4./ 3.)	6.	7. (= 4. - 6.)	8. (= 7./ 3.)	9. (= 7./ 4.)	10. (= 6. + 7.)	11. (= 10. - 4.)
School District Number	District Name	Resident Student Population	CY2012 Levy (est)	Levy per student	State Tax Dist based on basic ed allotments	Remaining CY12 Levy (after reduction by new State Tax Dist)	Remaining Levy per student	Remaining Levy as percent of current	Sum of remaining levy and new distribution	Difference from Current
		993,322	2,000,370,292	2,006	1,090,500,000	946,523,245	947	47.3%	2,037,023,245	36,652,954
14005	Aberdeen	2,978	4,978,000	1,672	3,351,074	1,626,926	546	32.6%	4,978,000	0
21226	Adna	601	596,154	992	729,269	0	0	0.0%	729,269	133,115
22017	Almira	84	185,000	2,211	321,063	0	0	0.0%	321,063	136,063
29103	Anacortes	2,597	6,820,000	2,626	2,894,403	3,925,597	1,512	57.5%	6,820,000	0
31016	Arlington	5,120	10,787,849	2,107	5,489,896	5,297,953	1,035	49.1%	10,787,849	0
02420	Asotin-Anatone	619	1,260,000	2,036	743,715	516,285	834	40.9%	1,260,000	0
17408	Auburn	13,702	30,317,828	2,213	14,818,802	15,499,026	1,131	51.1%	30,317,828	0
18303	Bainbridge	3,833	8,700,000	2,269	4,192,301	4,507,699	1,176	51.8%	8,700,000	0
06119	Battle Ground	12,120	21,525,000	1,776	12,886,238	8,638,762	713	40.1%	21,525,000	0
17405	Bellevue	17,494	47,500,000	2,715	18,339,339	29,160,661	1,667	61.3%	47,500,000	0
37501	Bellingham	10,648	26,700,000	2,507	11,473,499	15,226,501	1,430	57.0%	26,700,000	0
01122	Benge	9	25,000	2,717	45,402	0	0	0.0%	45,402	20,402
27403	Bethel	17,198	30,520,000	1,775	18,476,483	12,043,517	700	39.4%	30,520,000	0
20203	Bickleton	76	65,000	851	275,325	0	0	0.0%	275,325	210,325
37503	Blaine	2,108	5,380,000	2,552	2,323,677	3,056,323	1,450	56.8%	5,380,000	0
21234	Boistfort	104	247,271	2,385	140,352	106,919	1,031	43.2%	247,271	0
18100	Bremerton	5,020	10,670,000	2,126	5,689,455	4,980,545	992	46.6%	10,670,000	0
24111	Brewster	895	975,494	1,090	1,041,043	0	0	0.0%	1,041,043	65,549
09075	Bridgeport	746	180,000	241	852,513	0	0	0.0%	852,513	672,513
16046	Brinnon	67	278,273	4,180	156,647	121,626	1,827	43.7%	278,273	0

Move a portion of Local M&O Levy collection to a uniform state property tax (\$1.17 additional rate)
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29100	Burlington Edison	3,770	7,400,000	1,963	4,112,302	3,287,698	872	44.4%	7,400,000	0
06117	Camas	5,955	10,700,000	1,797	6,401,061	4,298,939	722	40.1%	10,700,000	0
05401	Cape Flattery	423	350,000	828	704,931	0	0	0.0%	704,931	354,931
27019	Carbonado	236	507,000	2,145	279,248	227,752	963	44.9%	507,000	0
04228	Cascade	1,232	2,427,449	1,971	1,370,209	1,057,240	858	43.5%	2,427,449	0
04222	Cashmere	1,411	2,341,000	1,659	1,580,907	760,093	539	32.4%	2,341,000	0
08401	Castle Rock	1,296	1,900,000	1,467	1,367,861	532,139	411	28.0%	1,900,000	0
20215	Centerville	103	283,000	2,754	136,770	146,230	1,423	51.6%	283,000	0
18401	Central Kitsap	11,133	17,640,000	1,585	12,301,784	5,338,216	480	30.2%	17,640,000	0
32356	Central Valley	12,283	23,697,033	1,929	13,122,166	10,574,867	861	44.6%	23,697,033	0
21401	Centralia	3,377	4,925,000	1,458	3,704,798	1,220,202	361	24.7%	4,925,000	0
21302	Chehalis	2,632	3,900,000	1,482	2,892,521	1,007,479	383	25.8%	3,900,000	0
32360	Cheney	3,827	7,700,000	2,012	4,159,825	3,540,175	925	45.9%	7,700,000	0
33036	Chewelah	826	1,056,000	1,278	935,883	120,117	145	11.3%	1,056,000	0
16049	Chimacum	1,108	2,250,000	2,031	1,217,232	1,032,768	932	45.9%	2,250,000	0
02250	Clarkston	2,616	4,080,397	1,560	2,920,362	1,160,035	444	28.4%	4,080,397	0
19404	Cle Elum-Roslyn	941	2,120,070	2,253	1,024,241	1,095,829	1,164	51.6%	2,120,070	0
27400	Clover Park	11,318	21,000,000	1,856	12,365,613	8,634,387	763	41.1%	21,000,000	0
38300	Colfax	620	970,000	1,564	728,432	241,568	389	24.9%	970,000	0
36250	College Place	1,145	2,580,000	2,252	1,208,895	1,371,105	1,197	53.1%	2,580,000	0
38306	Colton	170	463,179	2,717	324,649	138,530	813	29.9%	463,179	0

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33206	Columbia (Stev)	208	85,000	408	399,141	0	0	0.0%	399,141	314,141
36400	Columbia (Walla)	842	1,950,000	2,315	910,369	1,039,631	1,234	53.3%	1,950,000	0
33115	Colville	1,931	2,400,000	1,243	2,130,014	269,986	140	11.2%	2,400,000	0
29011	Concrete	627	1,525,000	2,431	801,309	723,691	1,153	47.4%	1,525,000	0
29317	Conway	566	1,250,000	2,209	632,277	617,723	1,092	49.4%	1,250,000	0
14099	Cosmopolis	302	560,000	1,852	352,402	207,598	687	37.0%	560,000	0
13151	Coulee/Hartline	196	398,281	2,030	347,241	51,040	260	12.8%	398,281	0
15204	Coupeville	990	2,223,211	2,245	1,065,707	1,157,504	1,169	52.0%	2,223,211	0
05313	Crescent	217	387,276	1,783	305,927	81,349	375	21.0%	387,276	0
22073	Creston	96	315,000	3,286	302,567	12,433	130	3.9%	315,000	0
10050	Curlew	210	130,000	619	340,068	0	0	0.0%	340,068	210,068
26059	Cusick	296	294,300	994	447,206	0	0	0.0%	447,206	152,906
19007	Damman	113	190,000	1,685	183,702	6,298	56	3.3%	190,000	0
31330	Darrington	468	1,223,467	2,616	589,626	633,841	1,355	51.8%	1,223,467	0
22207	Davenport	560	975,000	1,740	698,439	276,561	493	28.3%	975,000	0
07002	Dayton	469	1,306,071	2,783	600,893	705,178	1,503	53.9%	1,306,071	0
32414	Deer Park	2,113	1,962,665	929	2,277,118	0	0	0.0%	2,277,118	314,453
27343	Dieringer	1,865	4,922,207	2,639	2,061,193	2,861,014	1,534	58.1%	4,922,207	0
36101	Dixie	65	222,176	3,418	151,204	70,972	1,092	31.9%	222,176	0
32361	East Valley	4,267	9,097,948	2,132	4,712,001	4,385,947	1,028	48.2%	9,097,948	0
39090	East Valley (Yak)	2,795	3,764,930	1,347	3,019,338	745,592	267	19.8%	3,764,930	0

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09206	Eastmont	5,309	7,621,133	1,436	5,901,480	1,719,653	324	22.5%	7,621,133	0
19028	Easton	82	375,000	4,571	297,293	77,707	947	20.7%	375,000	0
27404	Eatonville	1,999	4,088,084	2,045	2,146,250	1,941,834	971	47.4%	4,088,084	0
31015	Edmonds	19,631	46,050,245	2,346	21,271,387	24,778,858	1,262	53.8%	46,050,245	0
19401	Ellensburg	2,875	5,360,498	1,864	3,147,967	2,212,531	769	41.2%	5,360,498	0
14068	Elma	1,484	2,925,000	1,970	1,657,531	1,267,469	854	43.3%	2,925,000	0
38308	Endicott	73	230,000	3,164	294,185	0	0	0.0%	294,185	64,185
04127	Entiat	345	525,000	1,523	498,475	26,525	77	5.0%	525,000	0
17216	Enumclaw	4,545	9,422,914	2,073	4,887,363	4,535,551	998	48.1%	9,422,914	0
13165	Ephrata	2,233	3,450,000	1,545	2,385,341	1,064,659	477	30.8%	3,450,000	0
21036	Evaline	122	190,000	1,561	249,355	0	0	0.0%	249,355	59,355
31002	Everett	18,161	43,237,189	2,381	20,569,899	22,667,290	1,248	52.4%	43,237,189	0
06114	Evergreen (Clark)	25,955	41,500,000	1,599	27,790,791	13,709,209	528	33.0%	41,500,000	0
33205	Evergreen (Stev)	81	0	0	270,980	0	0	.	270,980	270,980
17210	Federal Way	20,986	44,185,922	2,105	22,109,180	22,076,742	1,052	49.9%	44,185,922	0
37502	Ferndale	5,181	11,280,000	2,177	5,705,717	5,574,283	1,076	49.4%	11,280,000	0
27417	Fife	3,352	7,550,000	2,253	3,595,993	3,954,007	1,180	52.3%	7,550,000	0
03053	Finley	937	1,450,000	1,548	1,064,378	385,622	412	26.5%	1,450,000	0
27402	Franklin Pierce	7,316	14,151,323	1,934	7,778,246	6,373,077	871	45.0%	14,151,323	0
32358	Freeman	850	1,469,632	1,729	934,897	534,735	629	36.3%	1,469,632	0
38302	Garfield	91	220,000	2,423	289,988	0	0	0.0%	289,988	69,988

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20401	Glenwood	66	110,000	1,679	285,147	0	0	0.0%	285,147	175,147
20404	Goldendale	978	2,179,000	2,228	1,069,851	1,109,149	1,134	50.9%	2,179,000	0
13301	Grand Coulee Dam	565	1,113,410	1,971	643,633	469,777	832	42.1%	1,113,410	0
39200	Grandview	3,385	1,190,250	352	3,677,922	0	0	0.0%	3,677,922	2,487,672
39204	Granger	1,469	626,683	426	1,578,706	0	0	0.0%	1,578,706	952,023
31332	Granite Falls	2,198	4,449,366	2,024	2,349,798	2,099,568	955	47.1%	4,449,366	0
23054	Grapeview	289	580,000	2,004	314,005	265,995	919	45.8%	580,000	0
32312	Great Northern	86	159,000	1,860	126,248	32,752	383	20.5%	159,000	0
06103	Green Mountain	173	400,000	2,315	196,656	203,344	1,177	50.8%	400,000	0
34324	Griffin	880	2,191,563	2,491	963,505	1,228,058	1,396	56.0%	2,191,563	0
22204	Harrington	122	464,000	3,810	302,668	161,332	1,325	34.7%	464,000	0
39203	Highland	1,146	1,312,928	1,145	1,271,852	41,076	36	3.1%	1,312,928	0
17401	Highline	17,391	43,587,768	2,506	18,745,792	24,841,976	1,428	56.9%	43,587,768	0
06098	Hockinson	1,967	3,350,000	1,703	2,052,933	1,297,067	660	38.7%	3,350,000	0
23404	Hood Canal	491	1,178,475	2,401	575,657	602,818	1,228	51.1%	1,178,475	0
14028	Hoquiam	1,719	2,721,703	1,583	1,857,638	864,065	503	31.7%	2,721,703	0
10070	Inchelium	191	0	0	370,064	0	0	.	370,064	370,064
31063	Index	40	176,345	4,391	105,276	71,069	1,770	40.3%	176,345	0
17411	Issaquah	16,524	35,331,830	2,138	17,329,927	18,001,903	1,089	50.9%	35,331,830	0
11056	Kahlotus	54	150,000	2,785	295,612	0	0	0.0%	295,612	145,612
08402	Kalama	1,022	1,755,947	1,719	1,075,264	680,683	666	38.7%	1,755,947	0

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10003	Keller	58	18,325	319	135,609	0	0	0.0%	135,609	117,284
08458	Kelso	4,791	7,284,000	1,520	5,156,279	2,127,721	444	29.2%	7,284,000	0
03017	Kennewick	15,686	20,600,000	1,313	17,345,339	3,254,661	207	15.7%	20,600,000	0
17415	Kent	26,147	58,989,473	2,256	27,634,416	31,355,057	1,199	53.1%	58,989,473	0
33212	Kettle Falls	746	1,092,000	1,464	821,639	270,361	362	24.7%	1,092,000	0
03052	Kiona Benton	1,435	2,274,977	1,585	1,533,739	741,238	516	32.5%	2,274,977	0
19403	Kittitas	668	1,349,000	2,020	808,872	540,128	809	40.0%	1,349,000	0
20402	Klickitat	109	90,000	827	302,413	0	0	0.0%	302,413	212,413
29311	La Conner	596	1,543,834	2,591	682,242	861,592	1,446	55.8%	1,543,834	0
06101	Lacenter	1,556	2,431,013	1,563	1,718,317	712,696	458	29.3%	2,431,013	0
38126	Lacrosse Joint	90	498,000	5,522	299,650	198,350	2,199	39.8%	498,000	0
04129	Lake Chelan	1,278	2,740,740	2,145	1,573,578	1,167,162	913	42.5%	2,740,740	0
31004	Lake Stevens	7,773	12,250,000	1,576	8,292,851	3,957,149	509	32.3%	12,250,000	0
17414	Lake Washington	23,749	52,500,000	2,211	24,875,430	27,624,570	1,163	52.6%	52,500,000	0
31306	Lakewood	2,339	5,332,217	2,280	2,484,268	2,847,949	1,218	53.4%	5,332,217	0
38264	Lamont	30	135,000	4,500	98,063	36,937	1,231	27.3%	135,000	0
32362	Liberty	464	1,305,296	2,813	613,471	691,825	1,491	53.0%	1,305,296	0
01158	Lind	209	597,879	2,866	354,045	243,834	1,169	40.7%	597,879	0
08122	Longview	6,607	14,989,000	2,269	7,277,412	7,711,588	1,167	51.4%	14,989,000	0
33183	Loon Lake	207	226,000	1,090	221,804	4,196	20	1.8%	226,000	0
28144	Lopez	215	796,129	3,711	397,150	398,979	1,860	50.1%	796,129	0

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20406	Lyle	309	377,000	1,220	478,449	0	0	0.0%	478,449	101,449
37504	Lynden	2,761	4,500,000	1,630	3,018,922	1,481,078	537	32.9%	4,500,000	0
39120	Mabton	898	195,000	217	1,012,359	0	0	0.0%	1,012,359	817,359
09207	Mansfield	72	125,000	1,733	272,753	0	0	0.0%	272,753	147,753
04019	Manson	569	1,075,125	1,891	706,716	368,409	648	34.2%	1,075,125	0
23311	Mary M Knight	180	509,250	2,825	336,772	172,478	957	33.8%	509,250	0
33207	Mary Walker	421	225,000	535	514,729	0	0	0.0%	514,729	289,729
31025	Marysville	10,995	22,286,000	2,027	12,049,629	10,236,371	931	45.9%	22,286,000	0
14065	Mc Cleary	402	525,000	1,307	405,740	119,260	297	22.7%	525,000	0
32354	Mead	9,286	16,300,000	1,755	10,074,847	6,225,153	670	38.1%	16,300,000	0
32326	Medical Lake	1,927	969,208	503	2,064,856	0	0	0.0%	2,064,856	1,095,648
17400	Mercer Island	4,056	11,548,943	2,847	4,327,861	7,221,082	1,780	62.5%	11,548,943	0
37505	Meridian	1,197	2,840,000	2,373	1,281,844	1,558,156	1,302	54.8%	2,840,000	0
24350	Methow Valley	549	1,549,954	2,822	692,048	857,906	1,562	55.3%	1,549,954	0
30031	Mill A	76	0	0	121,350	0	0	.	121,350	121,350
31103	Monroe	6,333	14,600,000	2,305	6,771,352	7,828,648	1,236	53.6%	14,600,000	0
14066	Montesano	1,242	2,018,000	1,625	1,353,191	664,809	535	32.9%	2,018,000	0
21214	Morton	299	665,000	2,227	471,123	193,877	649	29.1%	665,000	0
13161	Moses Lake	7,482	10,884,598	1,455	7,834,295	3,050,303	408	28.0%	10,884,598	0
21206	Mossyrock	568	550,000	968	674,541	0	0	0.0%	674,541	124,541
39209	Mount Adams	1,008	116,000	115	1,120,261	0	0	0.0%	1,120,261	1,004,261

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37507	Mount Baker	2,007	4,345,000	2,165	2,227,311	2,117,689	1,055	48.7%	4,345,000	0
30029	Mount Pleasant	72	100,000	1,393	106,694	0	0	0.0%	106,694	6,694
29320	Mt Vernon	5,905	11,676,713	1,977	6,435,607	5,241,106	888	44.8%	11,676,713	0
31006	Mukilteo	14,572	34,342,179	2,357	15,819,578	18,522,601	1,271	53.9%	34,342,179	0
39003	Naches Valley	1,416	2,409,692	1,702	1,529,408	880,284	622	36.5%	2,409,692	0
21014	Napavine	737	800,000	1,086	867,404	0	0	0.0%	867,404	67,404
25155	Naselle Grays Riv	268	695,000	2,595	402,016	292,984	1,094	42.1%	695,000	0
24014	Nespelem	190	13,000	68	247,601	0	0	0.0%	247,601	234,601
26056	Newport	1,125	1,354,985	1,204	1,317,762	37,223	33	2.7%	1,354,985	0
32325	Nine Mile Falls	1,625	2,400,000	1,477	1,777,795	622,205	383	25.9%	2,400,000	0
37506	Nooksack Valley	1,538	2,950,000	1,918	1,667,477	1,282,523	834	43.4%	2,950,000	0
14064	North Beach	636	1,469,840	2,310	746,238	723,602	1,137	49.2%	1,469,840	0
11051	North Franklin	1,908	1,750,000	917	2,060,389	0	0	0.0%	2,060,389	310,389
18400	North Kitsap	6,467	13,600,000	2,103	7,109,825	6,490,175	1,004	47.7%	13,600,000	0
23403	North Mason	2,041	3,709,957	1,818	2,191,504	1,518,453	744	40.9%	3,709,957	0
25200	North River	47	0	0	253,426	0	0	.	253,426	253,426
34003	North Thurston	13,892	28,875,000	2,079	14,993,142	13,881,858	999	48.0%	28,875,000	0
33211	Northport	158	250,000	1,584	241,230	8,770	56	3.5%	250,000	0
17417	Northshore	18,801	43,800,000	2,330	20,821,920	22,978,080	1,222	52.4%	43,800,000	0
15201	Oak Harbor	5,505	3,400,000	618	5,939,273	0	0	0.0%	5,939,273	2,539,273
38324	Oakesdale	113	345,000	3,050	312,916	32,084	284	9.2%	345,000	0

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14400	Oakville	257	306,400	1,191	409,969	0	0	0.0%	409,969	103,569
25101	Ocean Beach	874	2,527,670	2,891	995,734	1,531,936	1,752	60.6%	2,527,670	0
14172	Ocosta	667	1,746,000	2,619	767,647	978,353	1,468	56.0%	1,746,000	0
22105	Odessa	221	698,000	3,164	413,135	284,865	1,291	40.8%	698,000	0
24105	Okanogan	1,003	919,590	916	1,087,906	0	0	0.0%	1,087,906	168,316
34111	Olympia	8,383	20,296,652	2,421	9,141,986	11,154,666	1,331	54.9%	20,296,652	0
24019	Omak	1,478	1,488,093	1,007	1,546,243	0	0	0.0%	1,546,243	58,150
21300	Onalaska	778	970,000	1,246	840,584	129,416	166	13.3%	970,000	0
33030	Onion Creek	65	50,000	765	129,057	0	0	0.0%	129,057	79,057
28137	Orcas	481	1,688,936	3,512	588,491	1,100,445	2,288	65.1%	1,688,936	0
32123	Orchard Prairie	103	105,000	1,015	153,469	0	0	0.0%	153,469	48,469
10065	Orient	38	0	0	39,891	0	0	.	39,891	39,891
09013	Orondo	282	723,966	2,566	368,795	355,171	1,259	49.0%	723,966	0
24410	Oroville	602	1,497,371	2,489	728,206	769,165	1,278	51.3%	1,497,371	0
27344	Orting	2,238	3,819,000	1,707	2,327,231	1,491,769	667	39.0%	3,819,000	0
01147	Othello	3,563	2,400,000	674	3,780,087	0	0	0.0%	3,780,087	1,380,087
09102	Palisades	35	93,250	2,629	112,628	0	0	0.0%	112,628	19,378
38301	Palouse	185	340,000	1,840	350,345	0	0	0.0%	350,345	10,345
11001	Pasco	14,449	19,000,000	1,315	15,121,034	3,878,966	268	20.4%	19,000,000	0
24122	Pateros	299	475,000	1,586	470,046	4,954	17	1.0%	475,000	0
03050	Paterson	124	139,358	1,125	148,873	0	0	0.0%	148,873	9,515

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21301	Pe Ell	299	400,000	1,339	430,056	0	0	0.0%	430,056	30,056
27401	Peninsula	9,020	18,020,983	1,998	9,944,384	8,076,599	895	44.8%	18,020,983	0
23402	Pioneer	1,091	2,888,784	2,647	1,159,503	1,729,281	1,585	59.8%	2,888,784	0
12110	Pomeroy	316	661,076	2,095	462,475	198,601	629	30.0%	661,076	0
05121	Port Angeles	3,969	8,178,067	2,061	4,431,966	3,746,101	944	45.8%	8,178,067	0
16050	Port Townsend	1,375	3,100,000	2,254	1,517,089	1,582,911	1,151	51.0%	3,100,000	0
36402	Prescott	218	585,000	2,688	355,038	229,962	1,057	39.3%	585,000	0
03116	Prosser	2,762	3,469,339	1,256	3,132,598	336,741	122	9.7%	3,469,339	0
38267	Pullman	2,313	4,350,000	1,881	2,462,730	1,887,270	816	43.3%	4,350,000	0
27003	Puyallup	21,207	43,818,581	2,066	23,244,314	20,574,267	970	46.9%	43,818,581	0
16020	Queets-Clearwater	37	75,000	2,046	133,491	0	0	0.0%	133,491	58,491
16048	Quilcene	181	485,000	2,686	236,494	248,506	1,376	51.2%	485,000	0
05402	Quillayute Valley	1,155	626,348	542	1,219,487	0	0	0.0%	1,219,487	593,139
14097	Quinalt	183	470,000	2,570	303,460	166,540	911	35.4%	470,000	0
13144	Quincy	2,528	5,949,654	2,354	2,739,192	3,210,462	1,270	53.9%	5,949,654	0
34307	Rainier	882	1,439,136	1,631	966,103	473,033	536	32.8%	1,439,136	0
25116	Raymond	499	860,371	1,725	550,975	309,396	620	35.9%	860,371	0
22009	Reardan	648	1,103,000	1,703	751,692	351,308	543	31.8%	1,103,000	0
17403	Renton	13,621	30,500,000	2,239	14,495,381	16,004,619	1,175	52.4%	30,500,000	0
10309	Republic	378	399,800	1,058	501,941	0	0	0.0%	501,941	102,141
03400	Richland	10,660	18,346,000	1,721	11,368,656	6,977,344	655	38.0%	18,346,000	0

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06122	Ridgefield	2,150	3,798,000	1,767	2,306,651	1,491,349	694	39.2%	3,798,000	0
01160	Ritzville	336	881,000	2,618	478,142	402,858	1,197	45.7%	881,000	0
32416	Riverside	1,686	2,555,000	1,515	1,828,349	726,651	431	28.4%	2,555,000	0
17407	Riverview	3,090	6,809,322	2,204	3,288,682	3,520,640	1,139	51.7%	6,809,322	0
34401	Rochester	2,095	3,388,000	1,617	2,238,657	1,149,343	549	33.9%	3,388,000	0
20403	Roosevelt	42	0	0	110,749	0	0	.	110,749	110,749
38320	Rosalia	232	526,301	2,270	399,975	126,326	545	24.0%	526,301	0
13160	Royal	1,429	1,070,000	749	1,565,613	0	0	0.0%	1,565,613	495,613
28149	San Juan	828	1,931,480	2,333	926,389	1,005,091	1,214	52.0%	1,931,480	0
14104	Satsop	91	80,000	879	140,506	0	0	0.0%	140,506	60,506
17001	Seattle	44,951	153,320,683	3,411	49,315,372	104,005,311	2,314	67.8%	153,320,683	0
29101	Sedro Woolley	4,079	7,150,000	1,753	4,432,316	2,717,684	666	38.0%	7,150,000	0
39119	Selah	3,347	5,017,395	1,499	3,643,865	1,373,530	410	27.3%	5,017,395	0
26070	Selkirk	268	362,377	1,351	431,092	0	0	0.0%	431,092	68,715
05323	Sequim	2,849	4,900,000	1,720	3,089,987	1,810,013	635	36.9%	4,900,000	0
28010	Shaw	21	0	0	76,705	0	0	.	76,705	76,705
23309	Shelton	3,497	6,570,000	1,879	3,841,754	2,728,246	780	41.5%	6,570,000	0
17412	Shoreline	8,621	21,750,000	2,523	9,337,880	12,412,120	1,440	57.0%	21,750,000	0
30002	Skamania	90	0	0	157,198	0	0	.	157,198	157,198
17404	Skykomish	43	289,178	6,694	286,317	2,861	66	0.9%	289,178	0
31201	Snohomish	9,711	19,620,000	2,020	10,400,569	9,219,431	949	46.9%	19,620,000	0

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17410	Snoqualmie Valley	5,908	12,652,015	2,142	6,185,138	6,466,877	1,095	51.1%	12,652,015	0
13156	Soap Lake	371	686,830	1,852	475,358	211,472	570	30.7%	686,830	0
25118	South Bend	514	669,000	1,301	647,316	21,684	42	3.2%	669,000	0
18402	South Kitsap	9,769	17,746,000	1,817	10,557,928	7,188,072	736	40.5%	17,746,000	0
15206	South Whidbey	1,647	3,900,000	2,368	1,878,005	2,021,995	1,228	51.8%	3,900,000	0
23042	Southside	369	560,000	1,520	391,193	168,807	458	30.1%	560,000	0
32081	Spokane	28,410	61,323,708	2,159	31,566,822	29,756,886	1,047	48.5%	61,323,708	0
22008	Sprague	71	285,000	4,039	246,067	38,933	552	13.6%	285,000	0
38322	St John	155	330,000	2,122	293,025	36,975	238	11.2%	330,000	0
31401	Stanwood-Camano	4,876	10,830,962	2,221	5,319,588	5,511,374	1,130	50.8%	10,830,962	0
11054	Star	15	0	0	53,571	0	0	.	53,571	53,571
07035	Starbuck	26	0	0	85,147	0	0	.	85,147	85,147
04069	Stehekin	19	0	0	78,622	0	0	.	78,622	78,622
27001	Steilacoom Hist.	2,851	6,406,105	2,247	3,047,663	3,358,442	1,178	52.4%	6,406,105	0
38304	Steptoe	43	110,000	2,578	117,714	0	0	0.0%	117,714	7,714
30303	Stevenson-Carson	913	0	0	994,707	0	0	.	994,707	994,707
31311	Sultan	1,973	4,341,193	2,200	2,108,661	2,232,532	1,132	51.4%	4,341,193	0
33202	Summit Valley	105	48,500	462	113,252	0	0	0.0%	113,252	64,752
27320	Sumner	7,942	17,394,234	2,190	8,555,208	8,839,026	1,113	50.8%	17,394,234	0
39201	Sunnyside	5,875	1,422,595	242	6,334,653	0	0	0.0%	6,334,653	4,912,058
27010	Tacoma	27,771	82,000,000	2,953	30,913,751	51,086,249	1,840	62.3%	82,000,000	0

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14077	Taholah	186	100,000	537	340,141	0	0	0.0%	340,141	240,141
17409	Tahoma	7,229	15,177,286	2,099	7,815,241	7,362,045	1,018	48.5%	15,177,286	0
38265	Tekoa	201	290,000	1,444	372,054	0	0	0.0%	372,054	82,054
34402	Tenino	1,243	2,746,860	2,209	1,341,848	1,405,012	1,130	51.1%	2,746,860	0
19400	Thorp	165	615,000	3,727	333,999	281,001	1,703	45.6%	615,000	0
21237	Toledo	832	995,000	1,196	923,514	71,486	86	7.1%	995,000	0
24404	Tonasket	1,048	974,801	930	1,175,650	0	0	0.0%	1,175,650	200,849
39202	Toppenish	3,284	1,113,000	339	3,566,506	0	0	0.0%	3,566,506	2,453,506
36300	Touchet	291	684,355	2,349	454,229	230,126	790	33.6%	684,355	0
08130	Toutle Lake	619	1,055,000	1,706	749,887	305,113	493	28.9%	1,055,000	0
20400	Trout Lake	197	412,000	2,093	361,244	50,756	258	12.3%	412,000	0
17406	Tukwila	2,804	8,866,601	3,162	2,991,507	5,875,094	2,095	66.2%	8,866,601	0
34033	Tumwater	6,590	12,400,000	1,882	7,341,281	5,058,719	768	40.7%	12,400,000	0
39002	Union Gap	708	999,808	1,413	778,599	221,209	313	22.1%	999,808	0
27083	University Place	5,456	12,230,870	2,242	5,854,040	6,376,830	1,169	52.1%	12,230,870	0
33070	Valley	265	152,000	574	306,165	0	0	0.0%	306,165	154,165
06037	Vancouver	21,599	41,000,000	1,898	23,393,922	17,606,078	815	42.9%	41,000,000	0
17402	Vashon Island	1,518	3,466,017	2,283	1,657,513	1,808,504	1,191	52.1%	3,466,017	0
35200	Wahkiakum	469	947,000	2,021	586,677	360,323	769	38.0%	947,000	0
13073	Wahluke	1,930	1,254,000	650	2,069,658	0	0	0.0%	2,069,658	815,658
36401	Waitsburg	305	422,000	1,384	436,976	0	0	0.0%	436,976	14,976

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36140	Walla Walla	5,640	9,978,000	1,769	6,219,625	3,758,375	666	37.6%	9,978,000	0
39207	Wapato	3,216	620,000	193	3,491,015	0	0	0.0%	3,491,015	2,871,015
13146	Warden	940	955,000	1,016	1,028,138	0	0	0.0%	1,028,138	73,138
06112	Washougal	2,900	5,092,212	1,756	3,090,032	2,002,180	690	39.3%	5,092,212	0
01109	Washtucna	59	150,000	2,561	294,558	0	0	0.0%	294,558	144,558
09209	Waterville	255	597,000	2,338	381,480	215,520	844	36.1%	597,000	0
33049	Wellpinit	517	0	0	570,855	0	0	.	570,855	570,855
04246	Wenatchee	7,473	10,492,000	1,404	8,334,106	2,157,894	289	20.5%	10,492,000	0
32363	West Valley (Spo)	3,516	7,700,000	2,190	3,795,582	3,904,418	1,110	50.7%	7,700,000	0
39208	West Valley (Yak)	4,926	6,900,000	1,401	5,280,670	1,619,330	329	23.4%	6,900,000	0
21303	White Pass	420	964,460	2,297	565,904	398,556	949	41.3%	964,460	0
27416	White River	3,653	8,197,568	2,244	3,999,611	4,197,957	1,149	51.2%	8,197,568	0
20405	White Salmon	1,156	2,395,000	2,072	1,263,537	1,131,463	979	47.2%	2,395,000	0
22200	Wilbur	239	470,000	1,963	389,848	80,152	335	17.0%	470,000	0
25160	Willapa Valley	312	613,000	1,963	463,417	149,583	479	24.4%	613,000	0
13167	Wilson Creek	149	237,000	1,595	388,513	0	0	0.0%	388,513	151,513
21232	Winlock	724	700,000	966	834,572	0	0	0.0%	834,572	134,572
14117	Wishkah Valley	123	335,000	2,724	297,191	37,809	307	11.2%	335,000	0
20094	Wishram	63	0	0	292,798	0	0	.	292,798	292,798
08404	Woodland	2,110	3,100,000	1,469	2,306,594	793,406	376	25.5%	3,100,000	0
39007	Yakima	14,391	13,058,087	907	16,341,377	0	0	0.0%	16,341,377	3,283,290

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34002	Yelm	5,340	8,772,000	1,643	5,684,730	3,087,270	578	35.1%	8,772,000	0
39205	Zillah	1,311	725,000	553	1,405,136	0	0	0.0%	1,405,136	680,136