



LEVY PROCESS START TO FINISH

- Speakers:
- Kyle Haugh, Pierce County Elections Manager
- Linda Hjelle, Snohomish County Assessor
- Jeff Gadman, Thurston County Treasurer



Types of Ballot Measures

Tax Measures

- Property Tax Levies
- Sales & Use Taxes
- Business & Utility Taxes
- Special Assessments

Other Measures

- Bond Issues
- Advisory Votes
- Charter Amendments
- Initiative & Referendums



Resolution by Governing Body

To submit a measure a jurisdiction adopts an “election resolution,” at an open public meeting.

Basic elements of the election resolution will include:

Purpose of the measure

Maximum principal amount of bonds or levy amounts (years of collection and estimated levy rates).



County Auditor Deadlines

2025 Submittal Deadlines

Be sure to read the [2025 Election Guide for Jurisdictions](#) for detailed information. Deadlines below are 4:30 p.m. on each designated day.

Election Dates	Feb. 11, 2025	Apr. 22, 2025	Aug. 5, 2025	Nov. 4, 2025
Jurisdiction's Responsibility and Deadlines				
1. Resolution (Email to Elections@PierceCountyWa.gov)				
2. Mandatory Resolution Cover Sheet				
3. Explanatory Statement	Dec. 13, 2024	Feb. 21, 2025	May 2, 2025	Aug. 5, 2024
4. Committee Member Appointment Form				
Committee's Responsibility and Deadlines				
Statement "For" and Statement "Against"				
(Written by the committees for or against the measure and emailed to VoterPamphlet@PierceCountyWa.gov by this date.)	Dec. 17, 2024	Feb. 25, 2025	May 6, 2025	Aug. 7, 2024
Rebuttal Statement				
(Written by the committees for or against the measure and emailed to VoterPamphlet@PierceCountyWa.gov by this date.)	Dec. 19, 2024	Feb. 27, 2025	May 8, 2025	Aug. 11, 2024

Writing a Ballot Title

- Counties, Cities, & Towns are written by their respective attorneys
- All other jurisdictions are written by a DPA



Local Ballot Title Example (RCW 29A.36.071)

DISPLAYED SUBSTANTIALLY AS PROVIDED IN
RCW 29A.72.050

CITY OF [CITY NAME]

PROPOSITION NO. 1

SALES AND USE TAX FOR TRANSPORTATION IMPROVEMENTS

The City Council of [City Name] adopted [Resolution Number] concerning a sales and use tax to fund transportation improvements.

This proposition would authorize a sales and use tax of 0.2% (two cents per \$10 sale) to be collected from all taxable retail sales within the City in accordance with RCW 82.14.0455 for a term of ten years, beginning not earlier than January 1, [year] and ending not later than December 31, [year], for the purpose of providing financing to fund improvement projects identified in the City of [City Name] Transportation Improvement Program (TIP).

Should this proposition be approved?

☐ Yes

☐ No

Identification of the enacting legislative body

Statement of subject matter, not to exceed 10 words

Concise description drafted by city/town attorney or county prosecuting attorney as appropriate, not to exceed 75 words in most instances

A question

This is intended as a conceptual example only. Other phrasing and formatting may be allowable; some types of ballot measures have different or additional requirements in state law. Always consult the specific statutes for your agency type and ballot measure type.



Explanatory Statements

- Each ballot measure requires an impartial explanatory statement.
- The statement explains the effect of the measure if approved by voters.
- The district's attorney must prepare or approve the statement.
- Must follow local rules (e.g., 200-word limit, no italics, bolding, all caps, or underlining).



For and Against Committees

- The jurisdiction will appoint committees “For” and “Against” the measure.
- Must appoint persons known to favor or oppose the ballot measure.
- Appointees must reside within the district’s boundaries.
- Limited to no more than 3 members per committee.
- If the jurisdiction fails to appoint, the County Auditor will attempt to find committee members.

Sample Auditors Office Notice



Pierce County Auditor's Office

December 15, 2023 ·

The Pierce County Auditor's Office is opening a special appointment period to recruit individuals to write against statements for multiple districts in the February 13, 2024 Special Election Local Voters' Pamphlet. The deadline to volunteer to be on a committee is December 19th by 12 p.m. Learn more at <https://www.piercecountywa.gov/CivicAlerts.aspx?AID=6295>



Like



Comment



Media Advisory

www.piercecountywa.org

FOR IMMEDIATE RELEASE

Auditor seeks to appoint committee members for voters' pamphlet

The Pierce County Auditor's Office is opening a special appointment period to recruit individuals to write for and against committee statements for the February 13, 2024 Special Election Local Voters' Pamphlet.

Against Committee members needed

- Puyallup School District No. 3 – Proposition 1 – Capital Levy to Restore, Improve, and Replace School Infrastructure
- Carbonado Historical School District No. 19 – Proposition 1 – Replacement Educational Programs and Operations Levy
- Sumner-Bonney Lake School District No. 320 – Proposition 1 – Replacement Educational Programs and Operations Levy
- Sumner-Bonney Lake School District No. 320 – Proposition 2 – Replacement Levy for Instructional Technology Improvements and Security Upgrades
- Orting School District No. 344 – Proposition 1 – General Obligation Bonds - \$117,000,000
- Clover Park School District No. 400 – Proposition 1 – Replacement Educational Programs and Operations Levy
- Eatonville School District No. 404 – Proposition 1 – Replacement Educational Programs & Operations Levy
- Eatonville School District No. 404 – Proposition 2 – Capital Projects Levy

The district did not appoint against committee members to prepare statements for the local voters' pamphlet. As a result, RCW 29A.32.280 directs the Auditor's Office to seek out and appoint up to three members to form the committee. A link to District resolutions and explanatory statements can be found at www.PierceCountyElections.org in the current election section.



Who Pays?

- Each jurisdiction is responsible for covering its share of election costs.
- Costs are based on the proportion of registered voters in each jurisdiction compared to the total voters participating.
- Election costs are typically higher in February and April due to fewer participating jurisdictions sharing the expenses.
- If jurisdiction already has other ballot measures or candidates on the ballot — such as commissioner or city council races — then the additional costs for a ballot



Know the Rules

- Each County Auditor creates their own local rules for the Local Voter's Pamphlet.

Statements – At a Glance

Statement Type	Word Limit	Formatting	
Explanatory Statement	200	Allowed:	Italics
		Not Allowed:	Bold , ALL CAPS, <u>underlining</u> , lists, bullets
"For" and "Against" Statement	150	Allowed:	Italics Up to four headings, each preceding a paragraph, (up to 6 words each.) Printed in bold. Headings not included in word limit.
		Not Allowed:	Bold , ALL CAPS, <u>underlining</u> , lists, bullets
Rebuttal Statement	75	Allowed:	Italics
		Not Allowed:	Bold , ALL CAPS, <u>underlining</u> , lists, bullets



Pamphlet Distribution

Primary, General and large special elections.

Booklet format.

Saturation mailing to all households.

February and April Special Elections.

Ballot insert consisting of one to two pages.

Mailed with the ballot to each registered voter.

Elections Division will make this decision.

Cost effectiveness.

Best way to get LVP to voters.

Insert Sample



Tacoma School District No. 10


Edition 8

SPECIAL ELECTION

FEBRUARY 13, 2024


Official Local Voters' Pamphlet published by the Pierce County Auditor's Office

Drop Boxes Open 24/7 beginning January 26, 2024



Using a Drop Box?
(No stamp required)
Drop off ballot by 8 p.m.
Feb. 13, 2024.

Mailing your ballot?
(No stamp required)
Must be postmarked on or before **Feb. 13, 2024.**










Scan to view drop box locations or visit PierceCountyWA.gov/334

NEED HELP?

Pierce County Election Center
2501 S 35th St. Suite C, Tacoma, WA 98409

Open Monday - Friday
8:30 AM - 4:30 PM

Extended hours on Election Day
8:30 AM - 8:00 PM

 PierceCountyElections.org
 253-798-VOTE (8683)
 Elections@PierceCountyWA.gov
    [Pierce County Auditor](https://www.facebook.com/PierceCountyAuditor)

NOT REGISTERED TO VOTE?

To register to vote, you must be:


- A citizen of the United States
- A legal resident of Washington state
- At least 18 years old by Election Day
- Not serving a sentence of total confinement for a felony

Three ways to register to vote and obtain a ballot:

- Online - VoteWA.gov
- By mail - Call us at (253) 798-VOTE (8683) and we will mail you a form
- In person - Pierce County Election Center

Registration Deadlines

- Online/Mail - February 5
- In person - February 13



Tacoma School District No. 10

Questions? (253) 571-1015
Complete resolution text at PierceCountyElections.org

Special Election - Proposition No. 1 - Bonds for Neighborhood School Improvements and Safety Upgrades.

Ballot Title

The Board of Directors of Tacoma School District No. 10 adopted Resolution No. 2130, concerning neighborhood school improvements and safety upgrades districtwide. If approved, Proposition No. 1 would authorize the District to: replace or renovate eleven aging neighborhood schools; make districtwide K-12 classroom and learning environment improvements; repair deteriorating roofs; implement health, security and seismic upgrades; improve ADA accessibility; playgrounds/athletic facilities; repair plumbing/HVAC systems for clean water and safe air; make other capital improvements; issue \$650,000,000 of general obligation bonds maturing within 25 years; and levy annual excess property taxes to repay the bonds, all as provided in Resolution No. 2130.

Should Proposition No. 1 be approved or rejected?

Explanatory Statement

Proposition 1 authorizes the issuance of bonds to improve learning and teaching environments that support student achievement at nearly all neighborhood schools and will replace or renovate 11 aged and deteriorating schools including DeLong, Point Defiance, Stanley, Whitman, and Franklin elementary schools; Hilltop Heritage Middle School; IDEA H.S.; Silas H.S.; Central Administration Building; Professional Development Center; and West End (formerly Skyline) swing site.

Proposition 1 will expand career and technical education opportunities and make basic needed improvements at neighborhood schools districtwide including: up-to-date classrooms; repair leaking and deteriorating roofs; quality food and nutrition service improvements; upgrade aging school boilers and elevators; exterior building improvements to prevent weather or mold damage; retrofit buildings for earthquake safety; improve playgrounds, playfields, athletic facilities and ADA accessibility for students, staff and visitors with disabilities; and repair heating/cooling, ventilation and plumbing to maintain clean air and safe water.

Proposition 1 will implement basic life safety and security improvements at renovated or replacement schools including controlled school entry, security cameras, updated fire alarm, fire/sprinkler, and intercom systems used in emergencies. The \$650,000,000 of general obligation bonds would mature within a maximum term of 25 years and be repaid from annual excess property tax levies.

Statement For

Renew our Commitment to Every Child. Proposition 1 is about helping every child succeed in Tacoma, regardless of background, with a quality education in the best possible classrooms and schools for teaching and learning. Proposition 1 makes basic improvements in nearly every neighborhood school, helping them last longer and saving money in the long run.

Neighborhood School Improvements across Tacoma. Proposition 1 renovates or replaces 11 deteriorating schools and makes needed improvements districtwide: repairs leaky roofs; ADA upgrades; expands career/technical education facilities; improves food quality and services; exterior building improvements, prevents weather mold damage; plumbing HVAC upgrades to maintain clean air and safe water.

Safety, Health, Security in all Schools. Proposition 1 builds safe and secure schools including: 911 emergency communications; controlled school entry; alarm systems; earthquake safety; playgrounds and athletic facility improvements. If approved, the increased cost to the average Tacoma homeowner would be \$7.53/month.

Vote Yes - Endorsements include Chamber of Commerce; Pierce County Labor; PTA; Foundation for Tacoma Students; Realtors; Kiwanis; Greater Tacoma Community Foundation; Metro Parks.

Committee Members: Willie Stewart, Andrea Iway, Victoria Woodards
renewourcommitment@gmail.com
renewourcommitment.org

Statement Against

No statement was submitted against this issue.

Committee Members: Jay Doherty
The Government Budgetary & Accounting Oversight Committee
Dollar_Bill@outlook.com



Voter Approval Requirements

Simple Majority (50%+)

- Levy Lid Lifts
- Sales Tax Measures
- Advisory Votes

Supermajority (60%)

- Bond Measures
- Excess Property Tax Levies
- Some Special Purpose Levies



Validation Requirements

Example – Bond Validation

If there were 10,000 votes cast in the last general election for the district.

To pass the bond issue:

*-The district must have a minimum turnout of at least 4,000 **TOTAL voters**.
(10,000 x 40% = 4,000)*

Plus

*-At least **60%** of the voters must vote **YES**.*

Example – Levy Validation

If there were 10,000 votes cast in the last general election for the district.

To pass the levy issue:

*-The district must have a minimum turnout of at least 2,400 **YES votes**.
(10,000 x 40% = 4,000)
(4,000 x 60% = 2,400)*

Plus

*-At least **60%** of the voters must vote **YES**.*



Completing the Election

The final election results are certified by the county canvassing board 10 days after a February or April election, 14 days after a primary election, and 21 days after a general election.

No automatic recounts regardless of how the final result.

The jurisdiction is responsible for determining whether it passes or fails.





Basic Levy Process

- Need amount to be levied – ordinance
- Need taxable value within the taxing district
- The taxing district's "levy" divided by the assessed value of all taxable parcels in the district equals the tax rate ("**Levy Rate**") for the district.



Basic Levy Process

$$\frac{\text{Levy Taxable Value}}{\text{Levy Taxable Value}} = \text{Levy Rate}$$

$$\frac{\$50,000}{\$100,000,000} = \$.50/\$1,000 \text{ AV}$$



Basic Levy Process

Example

\$.50 (Levy Rate)

X 300 (300,000 Assessed Value)

\$150 Tax Bill



Calendar of Events

- Revaluation – Sept thru May
- Appeal period 60 days
- Personal Property valuation Jan-Aug
- New Construction – June thru Aug
- Close roll – Sept
- Taxing Districts budget hearings – Sept thru Nov
- Certification to Assessor Nov 30th
- Exemptions applied thru December
- Rates calculated in January & taxes billed in February



Levies & Rates

- Taxing District establishes levy amount (Original amount by vote)
- Levy (budget) amount is provided to our office with documentation
- We check limitations
- We calculate the final levy amount and rate



Levy Terms

- Highest Lawful Levy
- Actual Levy
- New Construction
- State Utilities
- Annexation
- Refunds
- Banked Capacity
- Lid Lifts



Levy Limit (101%) & Amount authorized by Resolution/Ordinance

- **Banked Capacity:**
 - ▣ Is the difference between the highest lawful levy that could have been made and the actual levy that was imposed.
 - ▣ Having banked capacity for one year does not guarantee the district will have the same amount or more the following years.
 - ▣ Districts can protect levy capacity by passing the appropriate resolution(s)/ordinance(s).
 - ▣ If a district wants to use banked capacity, their resolution/ordinance must authorize the increase.
 - ▣ Future levy capacities for district who levied less than their highest lawful levy are protected under RCW 84.55.092.



Additional Limitations

- 101% increase
- Ordinance/Budget amount
- Statutory Dollar Rate Limit
- \$5.90 limitation
- 1% Constitutional



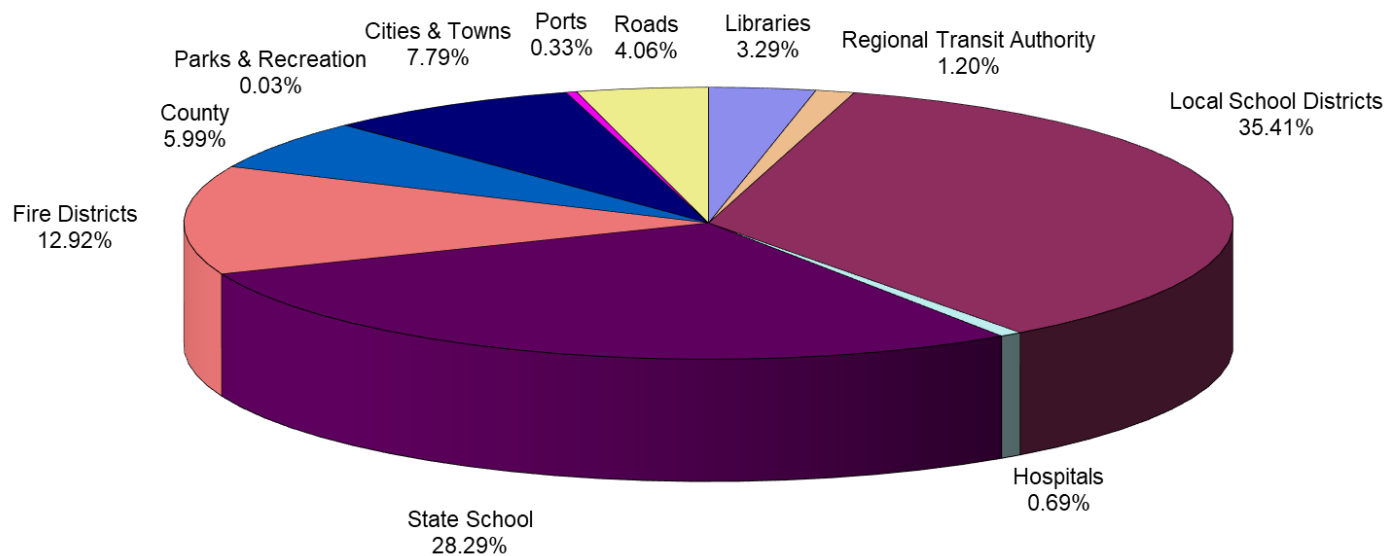
Statutory Dollar Rate Limit

□ State	\$3.60	equalized
□ County General	\$1.80	
□ County Road	\$2.25	
□ Cities	\$3.375	
□ RTA	\$0.25	
□ Fire	\$1.50	
□ RFA	\$1.00 - \$1.50	
□ EMS	\$0.50	
□ Library	\$0.50	
□ Hospital	\$0.75	



Tax Distribution Example

Property Taxes Total: \$1,851,532,350





Levy Calculation Example

- Highest Lawful Levy
- Actual Levy



Tax Statement Preparation

- County Assessor presents tax roll to County Treasurer by January 15 each year. RCW 84.52.080

Tax by District 2025

District Name	Levy Rate	Amount	Voted Amount	Non-Voted Amount
NORTH THURSTON S.D. #3	4.27	\$103,771,264.78	\$103,771,264.78	\$0.00
RAINIER S.D. #307	4.16	\$4,492,437.82	\$4,492,437.82	\$0.00
OLYMPIA S.D. #111	4.16	\$64,366,993.37	\$64,366,993.37	\$0.00
TUMWATER S.D. #33	3.88	\$40,051,306.58	\$40,051,306.58	\$0.00
TENINO S.D. #402	2.86	\$5,755,717.58	\$5,755,717.58	\$0.00
CENTRALIA S.D. #401L	2.52	\$251,911.29	\$251,911.29	\$0.00
ROCHESTER S.D. #401	2.41	\$5,372,826.72	\$5,372,826.72	\$0.00
STATE OF WASHINGTON	2.26	\$142,751,184.61	\$0.00	\$142,751,184.61
CITY OF OLYMPIA	1.90	\$21,808,236.35	\$0.00	\$21,808,236.35
GRIFFIN S.D. #324	1.82	\$3,947,350.44	\$3,947,350.44	\$0.00
CITY OF TUMWATER	1.75	\$11,736,537.52	\$0.00	\$11,736,537.52
FIRE DISTRICT #03	1.50	\$32,846,713.40	\$0.00	\$32,846,713.40
FIRE DISTRICT #06	1.50	\$3,907,778.10	\$0.00	\$3,907,778.10
FIRE DISTRICT #08	1.50	\$5,341,196.59	\$0.00	\$5,341,196.59
W THURSTON RFA	1.50	\$6,070,774.88	\$0.00	\$6,070,774.88
SE THURSTON RFA	1.48	\$7,255,041.00	\$0.00	\$7,255,041.00
Total		\$637,259,517.90	\$263,920,816.20	\$373,338,701.70



Tax Statement Preparation

- The tax roll is entered into the County Treasurer billing and collection system.
 - Individual statements for each parcel are created at this step.
- The individual parcel files are sent to the printer for statement production and mailing.
 - Statements must be mailed by March 15.
RCW 84.56.020



Property Tax Statement

Tax by District 2025

District Name	Levy Rate	Amount	Voted Amount	Non-Voted Amount
NORTH THURSTON S.D. #3	4.27	\$1,901.36	\$1,901.36	\$0.00
STATE OF WASHINGTON	2.26	\$1,007.11	\$0.00	\$1,007.11
FIRE DISTRICT #03	1.50	\$667.80	\$0.00	\$667.80
THURSTON COUNTY	0.82	\$366.88	\$0.00	\$366.88
CITY OF LACEY	0.70	\$312.67	\$0.00	\$312.67
MEDIC ONE	0.34	\$149.35	\$149.35	\$0.00
TIMBERLAND LIBRARY	0.23	\$101.91	\$0.00	\$101.91
PORT OF OLYMPIA	0.13	\$56.19	\$0.00	\$56.19
FIRE DISTRICT #03	0.06	\$27.38	\$27.38	\$0.00
CITY OF LACEY	0.03	\$12.36	\$12.36	\$0.00
CONSERVATION FUTURES	0.03	\$11.61	\$0.00	\$11.61
PUD #1	0.01	\$2.41	\$0.00	\$2.41
CONSERVATION DISTRICT		\$5.03	\$0.00	\$5.03
NOXIOUS WEED CONTROL		\$4.52	\$0.00	\$4.52
Total		\$4,626.58	\$2,090.45	\$2,536.13



Property Taxes

- RCW 84.56.020
 - In the State of Washington, property taxes are due by April 30 each year.
 - IF you owe over \$50.00, you may split your payment in two and pay half on April 30 and half on October 31.

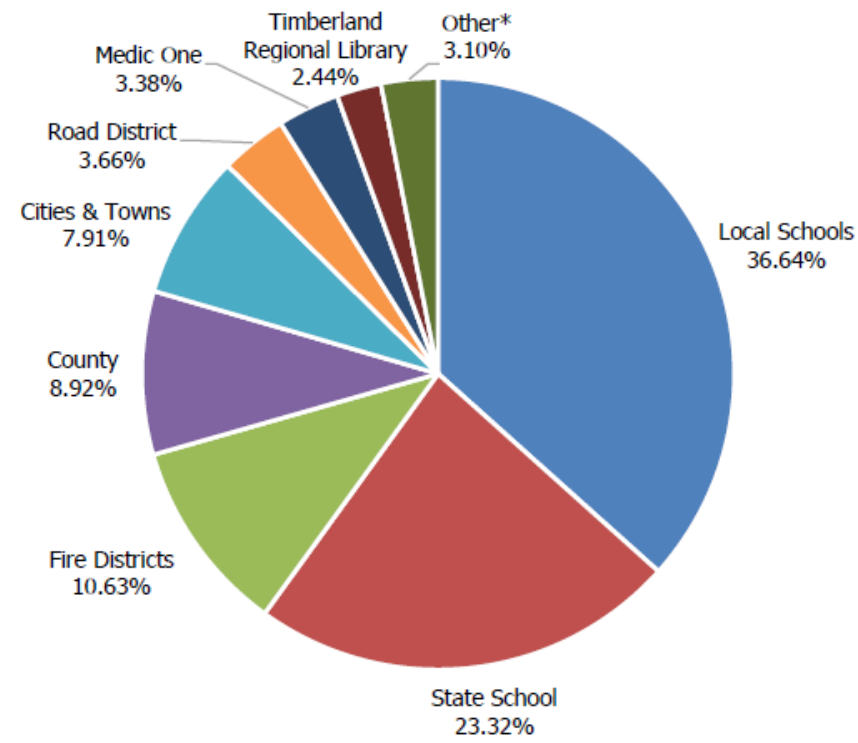


Interesting Trivia

- Since payments only come in twice a year, you will notice cash balances in all tax districts are at their lowest at the end of March and September.



Where your Property Taxes Go



* Includes Port of Olympia (1.36%), Park Districts (1.35%), Conservation Futures (0.28%), P.U.D. #1 (0.06%), and Cemetery Districts (0.05%)



Distribution

- All property taxes are collected by the County Treasurer.
- Distributions are made to the cities and state once per month.
 - Monies for all other tax districts are held in the County Treasurer bank
 - All moneys held by the Treasurer are invested to reduce the tax burden on citizens.

Questions?

