



Patti McLean

**the
mason county
assessor**

411 N 5th St PO Box J
Shelton WA 98584

Phone (360) 427-9670
Fax (360) 427-7792

January 25, 2019
To: Mason County Taxpayers

2019 Levy Report

In addition to the assessment function of the assessor’s office, it is also our responsibility **to calculate and certify the levy rates for taxing districts**, assuring that the limits to the levy rates are not exceeded.

- Levy rates are expressed in terms of **dollars and cents per \$1,000 of assessed value**.
- Tax Code Areas (TCA) are geographical areas made up of a unique combination of one or more taxing district.

2019 Levy Rates

The **average levy rate** of improved TCA’s **decreased 14.8%**, from **\$11.62 to \$9.89** per \$1,000 of assessed value. Decreases in levy rates were primarily due to:

1. Increases in assessed values during the 2018 assessment;
2. Legislation changes to both the state school and local school levy rates.

Note: Individual property taxes may vary, based on property assessed valuations and consolidated levy rates.

State School Levy

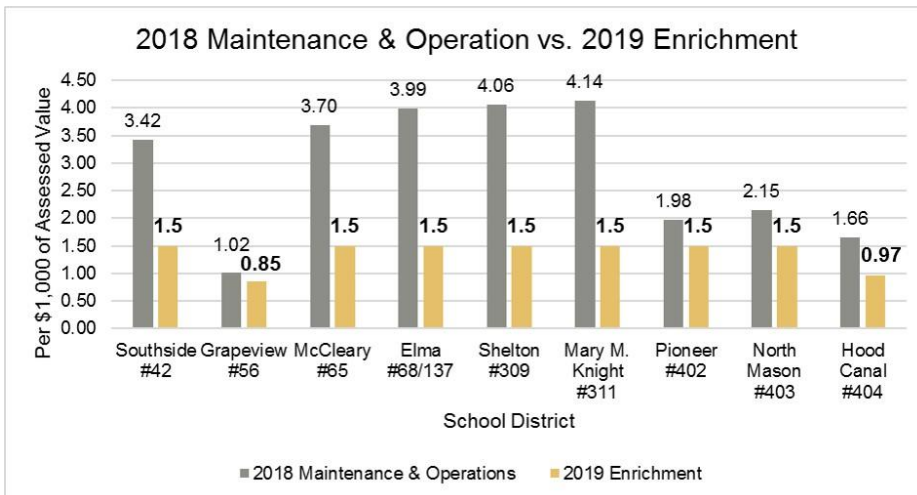
ESSB 6614 passed during the 2018 legislative session, which reduced the combined state levy rate to \$2.40 per \$1,000 of assessed value, *when a county is at 100% of market value*.

- The **state school levy rate, decreased 7.5%**, from **\$2.73 to \$2.52** per \$1,000 of assessed value.

Local School Levy (Enrichment Levy)

EHB 2242 limits enrichment levy collections (*formerly known as a maintenance and operation levy*) in 2019 to the lesser of (a) \$2,500 per pupil, (b) \$1.50 per \$1,000 of assessed valuation, or (c) the school districts actual voter approved levy.

- The **average local school levy rate decreased by 46%**, to \$1.50 per \$1,000 of assessed value.
- Bond levy rates were not impacted by EHB 2242.



District	2019 Limit
Southside	1.50 Rate
Grapeview	Per Pupil
McCleary	1.50 Rate
Elma	1.50 Rate
Shelton	1.50 Rate
Mary M. Knight	1.50 Rate
Pioneer	1.50 Rate
North Mason	1.50 Rate
Hood Canal	Per Pupil