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2021 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 districts.

2021 Levy Rates

The **average levy rate** of *improved* tax code areas **decreased, from \$10.89 to \$9.88** per \$1,000 of assessed value. Decreases in tax code area levy rates were impacted by:

- Increases in assessed values during the 2020 assessment;
- 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 2017 legislative session, which reduced the combined state levy rate to \$2.70 per \$1,000 of assessed value, *when a county is at 100% of market value*.

- The **state school levy rate decreased from \$3.07 to \$2.95** per \$1,000 of assessed value.

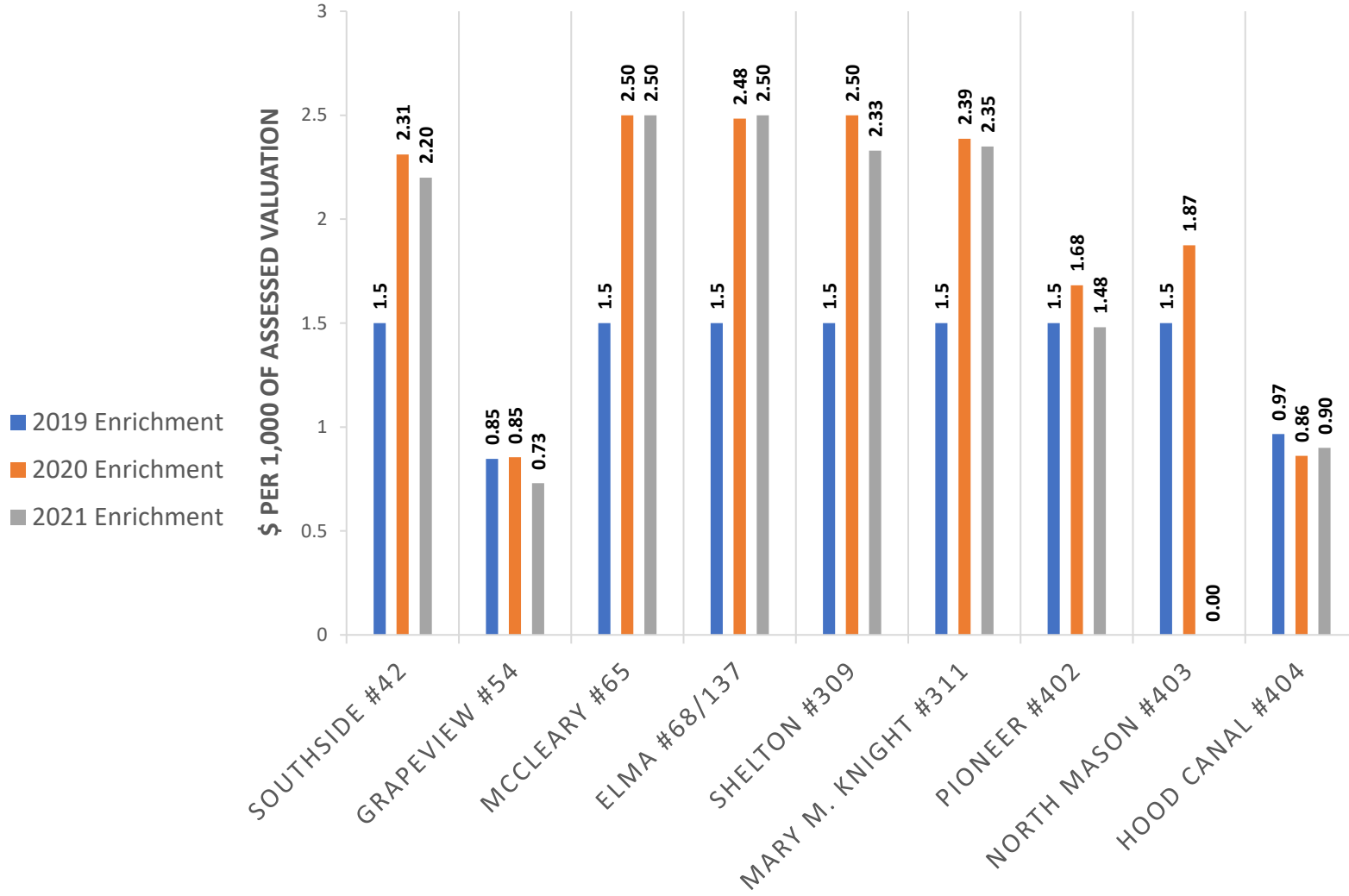
Local School Levy (Enrichment Levy)

(Formerly known as maintenance and operation levy)

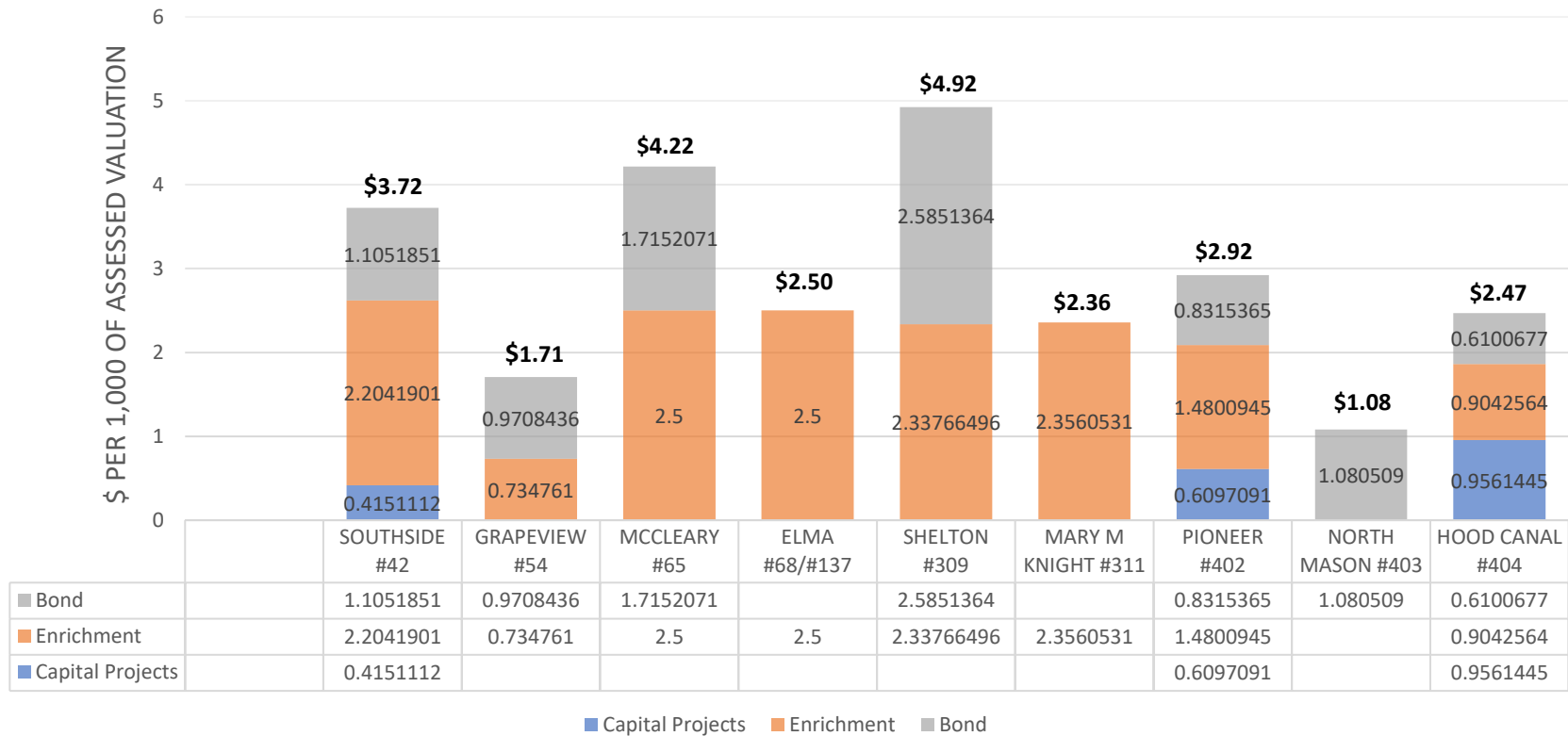
ESSB 5313 passed during the 2019 legislative session, amending EHB 2242. The amendment includes increasing the maximum enrichment levy for collection in 2021 to the *lesser* of:

- (a) A per-pupil limit set forth by the Office of Superintendent of Public Instruction (OSPI).
- (b) \$2.50 per \$1,000 of assessed valuation (*ESSB5313*).
- (c) The school district's *actual* voter approved levy.

3-YEAR ENRICHMENT LEVY COMPARISON



AGGREGATE LOCAL SCHOOL DISTRICT LEVY



Bonds – A bond provides funding for capital projects such as purchasing property for schools, constructing new schools, or modernizing existing schools. Bonds are sold to investors who are repaid with interest over time from property tax collections, generally between 10-25 years.

Enrichment Levy – Enrichment levies, also known as Educational Programs and Services (EP&O) and Maintenance and Operations (M&O levies), allow a school district to provide things like teachers, support staff, supplies and materials, or services that the state only partially funds. Funding provided by the state does not fully cover the actual costs to operate a school district, so enrichment levies bridge the gap in funding. Enrichment levies can be approved for up to four years.

Capital Projects - Capital levies (which includes tech levies) fund things like modern technology, enhanced building security, and renovation projects. Capital levies can be approved for up to six years.

Every year, our office publishes the current Levy Book on the County website. Information regarding valuation, levy rates, and levy amounts can be found at <http://www.co.mason.wa.us/forms/assessor/2021-Levy-Book.pdf>.

For a complete list of taxing districts by tax code area (TCA), and consolidated levy rates, please visit <https://www.co.mason.wa.us/forms/assessor/2021-District-Listing-by-Tax-Code-Area.pdf>.

Prior year's levy books can be found at <https://www.co.mason.wa.us/assessor/levy.php>.

Visit <https://www.co.mason.wa.us/assessor/levies-calculated.php> to see how levy rates are calculated.

Additional levy information can be found at <https://www.co.mason.wa.us/assessor/levy-limits.php>.