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**HOUSE BILL 1672**

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**State of Washington**

**67th Legislature**

**2022 Regular Session**

**By** Representatives Wylie and Fitzgibbon

Prefiled 12/20/21. Read first time 01/10/22. Referred to Committee on Finance.

1 AN ACT Relating to local property tax levies for conservation  
2 futures; amending RCW 84.55.010; and creating a new section.

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

4 **Sec. 1.** RCW 84.55.010 and 2021 c 207 s 10 are each amended to  
5 read as follows:

6 (1) Except as provided in this chapter, the levy for a taxing  
7 district in any year must be set so that the regular property taxes  
8 payable in the following year do not exceed the limit factor  
9 multiplied by the amount of regular property taxes lawfully levied  
10 for such district in the highest of the three most recent years in  
11 which such taxes were levied for such district, excluding any  
12 increase due to (e) of this subsection, unless the highest levy was  
13 the statutory maximum rate amount, plus an additional dollar amount  
14 calculated by multiplying the regular property tax levy rate of that  
15 district for the preceding year by the increase in assessed value in  
16 that district resulting from:

17 (a) New construction;

18 (b) Increases in assessed value due to construction of wind  
19 turbine, solar, biomass, and geothermal facilities, if such  
20 facilities generate electricity and the property is not included  
21 elsewhere under this section for purposes of providing an additional

1 dollar amount. The property may be classified as real or personal  
2 property;

3 (c) Improvements to property;

4 (d) Any increase in the assessed value of state-assessed  
5 property; and

6 (e) Any increase in the assessed value of real property, as that  
7 term is defined in RCW 39.114.010, within an increment area as  
8 designated by any local government in RCW 39.114.020 provided that  
9 such increase is not included elsewhere under this section. This  
10 subsection (1)(e) does not apply to levies by the state or by port  
11 districts and public utility districts for the purpose of making  
12 required payments of principal and interest on general indebtedness.

13 (2) The requirements of this section do not apply to:

14 (a) State property taxes levied under RCW 84.52.065(1) for  
15 collection in calendar years 2019 through 2021; (~~and~~)

16 (b) State property taxes levied under RCW 84.52.065(2) for  
17 collection in calendar years 2018 through 2021; and

18 (c) Property taxes levied under RCW 84.34.230.

19 NEW SECTION. **Sec. 2.** This act applies to taxes levied for  
20 collection in 2023 and thereafter.

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