



## Levy Lid Lift

This page provides information on levy lid lift laws in Washington State, including sample ordinances, propositions, and other documents.

### Overview

With the passage of Initiative 747, there are only two ways for a jurisdiction to increase property taxes by more than one percent (or the lesser of the IPD and one percent for jurisdictions with a population of 10,000 or more). Some jurisdictions have taken less than the maximum increase they could have in the past and have "banked" capacity that they can use. A jurisdiction that does not know whether it has banked capacity should ask its county assessor.

The other way to increase property taxes by more than this amount is to do a levy lid lift under [RCW 84.55.050](#).

For a discussion of levy lid lifts, including the new 2008 legislation, that require that a jurisdiction's intention to make a lid lift "permanent" be stated in the ballot title, read the MRSC article, "[Levy Lid Lift](#)." Remember, local governments are limited in what they can do to support (and oppose) a ballot measure. We have four [articles](#) that address this issue.

The Department of Revenue has recently written a [guide](#) which explains the requirements taxing districts must follow that will help you craft a ballot title. For information on the outcomes of some recent levy lid lift elections, see [Levy Lid Lift Election Results](#).

### Statutory Authority

- [RCW 84.55.050](#), Election to authorize increase in regular property tax levy -- Limited propositions -- Procedure

### Ordinances, Propositions and Other Documents

**Note:** [RCW 84.55.050\(1\)](#) specifies that the total dollar tax rate proposed (for example, "\$3.10") be stated in the ballot title. If you wish to give the increase in the tax rate (for example, "20 cents"), you may do that also.

- Bellevue [Proposition No. 1](#) (file includes copy of Ordinance No. 5828). Provides for submission to the voters of two propositions, authorizing the city to: 1) lift the levy lid for a total of 20 years for park acquisition and development and 2) lift the levy lid permanently for park maintenance. November 2008 election.
- Black Diamond [Proposition No. 1](#) - Public Safety Levy, King County Local Voters' Pamphlet, April 27, 2010 Special Election
- Bremerton [Proposition No. 1](#). Provides for a lid lift to \$2.12 per \$1,000 assessed valuation in 2008 for parks and sidewalks, with the lift remaining in effect for the next five years. November 2007 election.
- Eatonville [Ordinance No. 2008-10](#). Provides for the submission at a special election for authority to levy regular property taxes to support fire and emergency services, 2008

- Edmonds
  - [Ordinance No. 3848](#) . Places a proposition on the General Election Ballot, November 2011, to increase property taxes to help maintain current levels of services.
  - [Ordinance No. 3849](#) . Places a proposition on the General Election Ballot, November 2011, to increase property taxes to fund street pavement overlays.
  - [Ordinance No. 3850](#) . Places a proposition on the General Election Ballot, November 2011, to increase property taxes to fund building maintenance and park improvements.
- Everett [Ballot Proposition No. 1](#) - Emergency Medical Services Levy Lid Lift for April 27, 2010 Election
- Island County Levy Lid Lift Documents for August 2010 Election
  - [Resolution No. C-54-10](#) - Provides for a levy lid lift of \$0.16 per thousand dollars assessed valuation to a total levy of \$0.75 to maintain public safety and other services. The levy will increase during 2012-2015 at the rate of increase in the Seattle-Tacoma-Bremerton CPI-U for the first six months of the year (or one percent, whichever is greater) with the 2015 rate being used as the base for future levies.
  - [Levy Lid Lift FAQs](#)
- King County
  - Fire Protection District No. 2 [Proposition No. 1](#) (file includes Resolution No. 2007-03). Provides for a lid lift to \$1.50 per \$1,000 dollars assessed valuation in 2008 with increases up to six percent in each of the five subsequent years. August 2007 election.
  - Protection District No. 37 [Proposition No. 1](#) (file includes Resolution No. 332). Provides for a levy lid lift for fire and emergency services. Lifts lid to \$1.50 per \$1,000 assessed valuation in the first year with increases in each of the succeeding five years of amount up to the percentage change in the CPI -U in the Seattle-Tacoma-Bremerton area as reported each year in August. August 2007 election.
  - Public Hospital District No. 4 [Proposition No. 1](#) (includes Resolution No. 311-0523). Provides for a lid lift for health care services and facilities to \$0.75 per \$1,000 assessed valuation in 2008 with the 2008 levy to used for computing legal limits on levies in subsequent years. August 2007 election.
- Kirkland
  - [2012 Streets Levy and Parks Levy](#)
    - [Proposition 1: Levy for City Street Maintenance and Pedestrian Safety Voter Fact Sheet](#)
    - [Proposition 2: Levy for City Parks Maintenance, Restoration, and Enhancement Voter Fact Sheet](#)
    - [2012 Streets Levy and Parks Levy Project Fact Sheet](#)
- Lake Forest Park Levy Lid Lift Documents for August 2010 Election
  - [Background Information](#)
  - [Resolution No. 1202](#) - Provides for a levy lid lift for public safety, parks, community and other services at rate of \$1.85 per \$1,000 assessed valuation in 2011. The levy will increase in 2012-2016 at the rate of the rate of increase in the CPI with the 2016 rate being used as the base for future levies.
  - [Levy Lid Lift FAQs](#)
- Olympia
  - [Ordinance No. 6707](#) . Provides for the submission at a special election of a proposition authorizing the city to levy regular property taxes in excess of the limitations of Ch. 84.55 RCW. August 2010 election.

- [Proposition No. 1](#) . Provides for a lid lift for safety and emergency management operations and improvements to a total authorized rate of not to exceed \$2.218 per \$1,000 (an estimated increase of \$0.25 per \$1,000 over the current levy) of assessed valuation for collection beginning 2011 and to use the 2011 levy amount to recalculate subsequent levy limits. August 2010 election.
- Redmond [Proposition No. 1](#) (file includes Resolution No. 1250). Provides for a lid lift for public safety purposes to \$1.53 per \$1,000 assessed valuation in 2008, with the 2008 levy becoming the base on which levies in subsequent years would be calculated. August 2007 election.
- Redmond [Proposition No. 2](#) (file includes Resolution No. 1249). Provides for a lid lift for parks and recreation to a rate of \$1.23 per \$1,000 assessed valuation in 2008, with the 2008 levy becoming the base on which levies in subsequent years are calculated. August 2007 election.
- Shoreline [Resolution No. 307](#). Provides for a levy lift to fund current levels of public safety, parks operations and community services. November 2010 election.
- Tumwater Levy Lid Lift Documents for August 2011 Election
  - [Ordinance No. 2011-005](#) . Provides for the submission at a special election for authority to levy regular property taxes for the purpose of expanding public safety services and facilities, 05/03/2011
  - [Levy Lid Lift FAQs](#)
  - [Public Safety Levy Lid Lift Proposition No. 1 Information Card](#)
  - [Public Safety Proposal Powerpoint Presentation](#)
  - [Voters Pamphlet](#)
- Washington State Department of Revenue [Ballot Measure Requirements for Voted Property Tax Levies](#). This guide explains the requirements taxing districts must follow to create ballot measures for levies seeking voter approval.
- [Levy Lid Lift Election Results](#).

## Recommended Resources

### MRSC

- [Lessons Learned from Two Successful Levy Lid Lifts \(2013\)](#) - MRSC Insight Finance Advisor post written by Tracey Dunlap
- [Use of Public Facilities to Support or Oppose Ballot Propositions \(2013\)](#)
- [What Can and Can't Local Government Officials and Employees Do to Support or Oppose an Initiative Measure \(2013\)](#)
- [Levy Lid Lifts \(2010\)](#) - Article written by Judith Cox.

### Other Resources

- [Stradling Attorneys at Law: Comparison of Levy Lid Lift Mechanisms \(2016\)](#) - Prepared by Alice M. Ostdiek
- [Public Disclosure Commission: Guidelines for Local Government Agencies in Election Campaigns](#)
- [Public Disclosure Commission: Restrictions on Use of Public Funds and Property to Support or Oppose Candidates or Ballot Measures \(2014\)](#) - Attorney General Memorandum

## Ask MRSC Archives Q&A

**Q: Is there a statutory limitation on how soon a levy lid lift proposition can be brought before the voters after a previous unsuccessful vote?**

A: No, the statute governing levy lid lifts, [RCW 84.55.050](#), does not impose any limitations on how soon a lid lift proposition may be placed on the ballot after an unsuccessful vote. Obviously, there are political considerations.

**Q: We have "banked" capacity, but would rather do a levy lid lift than use that capacity. The council thinks the voters would approve a lid lift for their swimming pool and they want to save their "banked" capacity for the future. Can we do this?**

A: According to Kathy Beith of the Department of Revenue, "no."

Taxing jurisdictions must understand that "banked" capacity is not kept separate from their regular levy, i.e., there aren't "green" dollars that are the regular levy and "red" dollars that are banked capacity. There is simply a dollar amount that is the maximum allowable levy. (This number is on the levy worksheet they get each year from their assessor.)

If a city is levying less than that, it has "banked" capacity. As long as the extra amount they want to levy to cover the cost of the pool does not result in their exceeding their maximum allowable levy, it is done with a simple majority vote of the council at the time they set their levy for next year. Only if they want to levy more than that (assuming they can do so because they are still below their maximum levy rate) can they do a levy lid lift. Note that there is no separate ordinance to "unbank" capacity. It is simply done by putting the desired dollar amount, which reflects the "unbanking," in their standard levy ordinance.

So, to summarize, you cannot save "banked" capacity by doing a levy lid lift. The banked capacity has to be used first.

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