



WASHINGTON STATE PROPERTY TAX CHANGES IN 2018

INFORMATION FOR PROPERTY OWNERS IN THE RIDGEFIELD SCHOOL DISTRICT

The Ridgefield School District is grateful for our local voters and taxpayers' support of the community's schools. This allows us to provide premier educational programs to Ridgefield's students -- personalized learning experiences, opportunities and skills that ensure success and unlimited possibilities.

In 2017, Washington State's education-related tax plan underwent an overhaul, and as a result, your next state school property tax bill will look different.

Why? In an effort to address the state's constitutional duty to fund basic education, the State Legislature changed the way Washington funds K-12 education. The changes affect:

- Property taxes imposed by the state
- Certain voter-approved property taxes imposed by school districts
- State funding for most school districts

You can read the fine print in Engrossed House Bill 2242 at:
<https://app.leg.wa.gov/billsummary?BillNumber=2242&Year=2017>

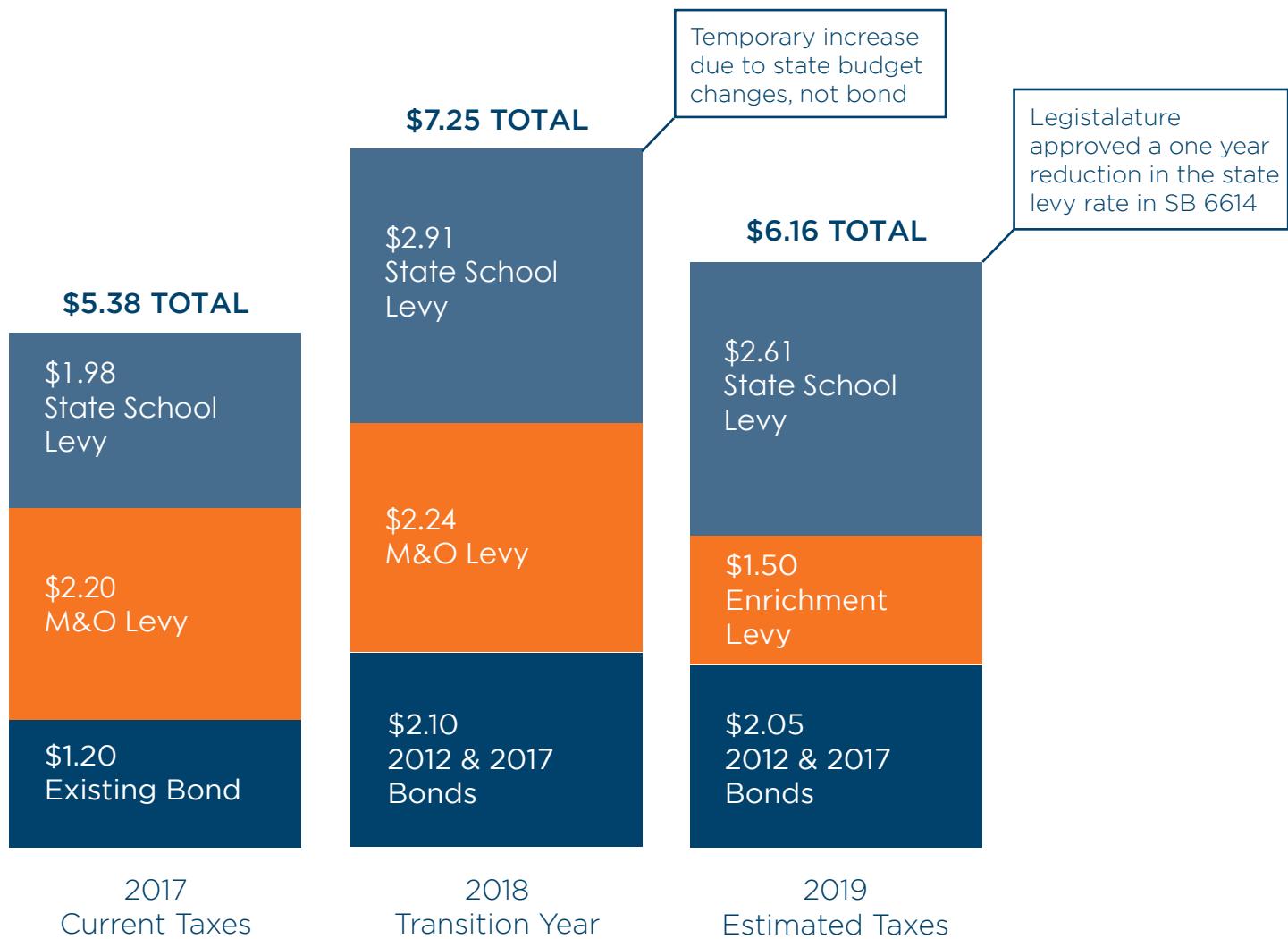
2018: THE TRANSITION YEAR

In 2018, the state will implement a "levy swap" that will cause a temporary one-year tax rate increase. The bump will occur in 2018 because it is a transition year. Existing voter-approved Maintenance and Operations (M&O) levies will remain in effect in local school districts, while the state phases in increased state levy collections.

In 2019 tax rates will decrease significantly because school district M&O levies will be limited to 1.50 per \$1000 of assessed value.

The change will not affect voter-approved school bonds.

The following chart shows how the tax rates will change from 2017 to 2019 in the Ridgefield School District. Amounts listed are the tax rate per \$1,000 of assessed home value.



For more information on the state property tax to support public schools, please visit the Washington Department of Revenue website at <https://dor.wa.gov>.

TOTAL TAXES

To calculate total school taxes owed annually, the tax assessor uses the following formula:

$$\text{Assessed Home Value} \div \$1,000 \times \text{Total Levy Rate}$$

Though the tax rate for school taxes will likely be lower in 2019 than it was in 2017 because of the levy funding changes, the total taxes that homeowners owe will likely still be higher. This is due to the rapidly rising property values in Clark County and not the levy funding change.



WASHINGTON STATE PROPERTY TAX CHANGES IN 2018

FREQUENTLY ASKED QUESTIONS

WHAT IS HAPPENING TO RIDGEFIELD SCHOOL DISTRICT'S CURRENT M&O LEVY?

The state is replacing Maintenance and Operations levies with Enrichment levies in 2019. The new Enrichment levies will be capped at \$1.50.

WAS THIS A VOTER-APPROVED TAX INCREASE?

The state levy is not a voter-approved levy. The Washington State Legislature passed Engrossed House Bill 2242, and it is a new levy for the entire state.

WHAT IS AN ENRICHMENT LEVY?

An Enrichment levy (formerly a M&O levy) provides the district the ability to enhance educational programs through the following: extracurricular activities, athletics, health, safety and security staffing, special education, and professional development.

WHAT DO BONDS AND LEVIES PAY FOR?

Levies and bonds are used for different things. Levy dollars pay for educational programs and day-to-day operations of schools. Bonds pay for facilities. A simple way to remember this is: Levies = Learning and Bonds = Buildings.

HOW IS THE STATE SCHOOLS LEVY RATE CALCULATED?

The new state public schools tax levy rate for 2018 through 2021 is \$2.70 per \$1,000 of assessed fair market value. However, the rate that will appear on Clark County's 2018 tax bill will likely be \$2.91 per \$1,000 of assessed value based on Clark County property valuations. Rates will vary by county because Washington state applies a ratio percentage to each county's certified fair market values.

WHO APPROVES RIDGEFIELD SCHOOL DISTRICT'S BONDS AND LEVIES?

Ridgefield School District's Board of Directors approves resolutions to put levies and bond measures on the ballot. The district determines the requested amount. Local voters are asked to approve each levy and bond measure.

HOW WILL THIS IMPACT TAXES IN THE LONG RUN?

The State Legislature recently made significant changes to public school funding in the state of Washington. The state school levy rate for property owners will increase by \$0.91 per \$1,000 assessed value in 2018. This is not a change in the Ridgefield School District's levy rate, but a change in the state rate. For many Washington property owners, including those in Ridgefield, this will mean an increase in property taxes for 2018. However, beginning in 2019, the Legislature has changed local M&O levies to Enrichment levies and capped them at \$1.50 per \$1,000 assessed value. This change would mean that property owners will pay less in 2019 and 2020.



WASHINGTON STATE

PROPERTY TAX CHANGES IN 2018

WHO CAN I CONTACT WITH QUESTIONS?

For questions about Ridgefield School District's bonds and levies, contact Dr. Nathan McCann, Superintendent, at 360-619-1302 or by email at bonnie.harris@ridgefieldsd.org.

For questions about your individual property taxes, contact the Clark County Assessor's Office at (360) 397-2391 or visit their website at <https://www.clark.wa.gov/assessor>.

For questions about paying your property tax bill, contact the Clark County Treasurer's Office at (360) 397-2252 or visit their website at <https://www.clark.wa.gov/treasurer/property-tax-information>.

To appeal the assessed value of your property, contact the Board of Equalization at (360) 397-2337 or visit their website at <https://www.clark.wa.gov/general-services/board-of-equalization>.

