

# KING COUNTY TAXING AUTHORITIES

Taxing Authority	Number of districts	Purpose	Governing Body	Voted regular levy?	2018 Regular Rate	Limitations on regular levies				Excess levies? (4)
						Rate limit	1% limit? (1)	\$5.90 limit? (2)	101% limit? (3)	
<i>County-wide Taxing Authorities</i>										
State of Washington	1	Educate all children through support of common schools			\$2.91820	\$3.60 (note 5)	Yes		Yes	
Port of Seattle	1	Construct & maintain harbor and airport facilities	Port Commissioners		\$.13518	\$.45			Yes	Bond
Emergency Medical Services	3 (note 6)	Provide Emergency Medical Services	County Council	Yes	\$.23940	\$.50	Yes		Yes	
Ferry District (Marine)	1	Provide passenger only ferry service	County Council		\$.01113	\$.075	Yes		Yes	General; Bond
Flood Control Zone District	1	Operate and maintain flood control projects	County Council		\$.10708	\$.50	Yes	Yes	Yes	General; Bond
Transportation District	1	Transit-related purposes	County Council		\$.04438	\$.075	Yes		Yes	General
<b>King County</b>										
Current Expense	1	Provide for general county expenses	County Council		\$.67262	\$1.80	Yes	Yes	Yes	General; Bond
County River Improvement	1	Flood control within county	County Council		\$.00000	\$.25 (within \$1.80 )	Yes	Yes	Yes	
Inter-county River Improvement	1	Flood control of boundary line rivers	Both counties' councils		\$.00009	\$.25 (within \$1.80)	Yes	Yes	Yes	
Veterans' Aid	1	Assist honorably discharged veterans	County Council		\$.00565	\$.01125- \$.27 (within \$1.80)	Yes	Yes	Yes	
Mental Health	1	Provide mental health services	County Council		\$.01269	\$.025 (within \$1.80)	Yes	Yes	Yes	
Conservation Futures	1	Acquire open space land or development rights	County Council		\$.03767	\$.0625	Yes		Yes	
<i>Other Taxing Authorities</i>										
Road District	1	Construct & maintain roads and bridges in unincorporated areas	County Council		\$2.05402	\$2.25	Yes	Yes	Yes	General; Bond
Sound Transit	3	Provide high capacity transportation service	City/County Legislatures		\$.22745	\$.25	Yes	No	Yes	General

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						Rate limit	1% limit? (1)	\$5.90 limit? (2)		101% limit? (3)
Rural Library District	2	Establish and maintain free public libraries	Board of Trustees		\$3.6681-.42945	\$ .50	Yes	Yes	Yes	General; Bond
Cities and Towns	39	Provide general city services	City Council		\$2.5886-\$2.75273	\$3.375-\$3.60	Yes	Yes	Yes	General; Bond
School Districts	20 (note 6)	Educate all children	School Boards	Excess only						General; Bonds
Fire Protection Districts	24	Eliminate fire hazards and protect life and property.	District Commissioners		\$0.8872-\$1.50000	\$1.50	Yes	Yes	Yes	General; Bond
Regional Fire Authority	3	Regional shared fire protection service	Elected Officials		\$0.77137-\$0.91746	\$1.50	Yes	Yes	Yes	General; Bond
Public Hospital Districts	3	Own & operate hospitals and other health care facilities	Hospital Commissioners		\$0.22292-\$0.45689	\$ .75	Yes	Yes	Yes	General; Bond
Water Districts	27 (none levied in 2018)	Furnish water supply, purchase & maintain fire-fighting equipment.	District Commissioners			\$ .50	Yes	Yes	Yes	General; Bond
Sewer Districts	14 (none levied in 2018)	Construct, maintain and operate sewer systems	Sewer Commissioners	Excess only						General; Bond
Park & Recreation Districts	6 (two levied in 2018)	Provide for leisure activities and recreation facilities	Park Commissioners	Yes	\$0.45578	\$ .60	Yes	Yes	Yes	General; Bond
Metropolitan Park Districts	6	Manage, control, improve, maintain, acquire parks, parkways, boulevards, recreation facilities.	Park Commissioners	Yes	\$0.8328-\$0.51699	\$ .75	Yes	Yes	Yes	General; Bond
Cemetery Districts	1	Establish & operate cemeteries (Vashon Island)	District Commissioners		\$0.03918	\$1.125	Yes	Yes	Yes	General
County Airport District	1	Establish & operate airports (Vashon Island)	County Council	Yes	none	\$ .75	Yes	Yes	Yes	

- Notes:
- (1) The state constitution limits the aggregate levy of the affected authorities to 1% of *market* value (unlike other limits, which apply to assessed value). Normally, this effectively raises the limit. In 2018 the effective limit was \$10.05 per \$1,000 of *assessed* value.
  - (2) RCW 84.52.043 limits the aggregate levy of affected authorities to \$5.90 per \$1,000 of assessed value.
  - (3) Chapter 84.55 RCW limits affected taxing authorities' regular levy to a percentage (ranging from inflation to 101%) of its highest authorized levy since 1986.
  - (4) Types of excess levies (if any) the taxing authority may put before the voters.
  - (5) The limitation of \$3.60 applies to *market* value. The rate applied locally to assessed value may exceed \$3.60.
  - (6) The various districts of this type totally cover the county, except City of Milton. East Pierce Fire and Rescue covers the City of Milton.