

KING COUNTY TAXING AUTHORITIES

Taxing Authority	Number of districts	Purpose	Governing Body	Voted regular levy?	2025 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			2.24653	\$3.60 (note 5)	Yes		Yes	
Port of Seattle	1	Construct & maintain harbor and airport facilities	Port Commissioners		0.10196	\$0.45			Yes	Bond
Emergency Medical Services	3	(note 6) Provide Emergency Medical Services	County Council	Yes	0.22146	\$0.50	Yes		Yes	
Marine District (fka Ferry)	1	Provide passenger only ferry service	County Council		0.00828	\$0.08	Yes		Yes	General; Bond
Flood Control Zone District	1	Operate and maintain flood control projects	County Council		0.09757	\$0.50	Yes	Yes	Yes	General; Bond
Transportation District	1	Transit-related purposes	County Council		0.03939	\$0.08	Yes		Yes	General
King County										
Current Expense	1	Provide for general county expenses	County Council		0.49695	\$1.80	Yes	Yes	Yes	General; Bond
Veterans' Aid	1	Assist honorably discharged veterans	County Council		0.00411	\$.01125-\$.27 (within \$1.80)	Yes	Yes	Yes	
Mental Health	1	Provide mental health services	County Council		0.00923	\$.025 (within \$1.80)	Yes	Yes	Yes	
Conservation Futures	1	Acquire open space land or development rights	County Council		0.06248	\$0.06250	Yes		Yes	
<i>Other Taxing Authorities</i>										
Road District	1	Construct & maintain roads and bridges in unincorporated areas	County Council		1.30780	\$2.25		Yes	Yes	General; Bond
Sound Transit	3	Provide high capacity transportation service	City/County Legislatures		0.16382	\$0.25	Yes		Yes	General

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Rural Library District	2	Establish and maintain free public libraries	Board of Trustees		0.24520 - 0.32621	\$0.50	Yes	Yes	Yes	General; Bond
Cities and Towns	39	Provide general city services	City Council		0.16406 - 2.63672	\$3.375-\$3.60	Yes	Yes	Yes	General; Bond
School Districts	20	(note 6) Educate all children	School Boards	Excess only	0.59588 - 4.48100					General; Bonds
Fire Protection Districts	24	Eliminate fire hazards and protect life and property.	District Commissioners		0.53234 - 1.50000	\$1.50	Yes	Yes	Yes	General; Bond
Regional Fire Authority	3	Regional shared fire protection service	Elected Officials		0.73335 - 0.96986	\$1.50	Yes	Yes	Yes	General; Bond
Public Hospital Districts	4	Own & operate hospitals and other health care facilities	Hospital Commissioners		0.14382 - 0.42708	\$0.75	Yes	Yes	Yes	General; Bond
Water Districts	24 (none levied in 2025)	Furnish water supply, purchase & maintain fire-fighting equipment.	District Commissioners		-	\$0.50	Yes	Yes	Yes	General; Bond
Sewer Districts	13 (none levied in 2025)	Construct, maintain and operate sewer systems	Sewer Commissioners	Excess only	-					General; Bond
Park & Recreation Districts	2	Provide for leisure activities and recreation facilities	Park Commissioners	Yes	0.02731 - 0.43184	\$0.60	Yes	Yes	Yes	General; Bond
Metropolitan Park Districts	6	Manage, control, improve, maintain, acquire parks, parkways, boulevards, recreation facilities.	Park Commissioners	Yes	0.05145 - 0.42855	\$0.75	Yes	Yes	Yes	General; Bond
Drainage Districts (Benefit Fee)	6	Construct and maintain drainage system to protect the land from overflow.	District Commissioners		2.03348 - 33.56450	NA				
Cemetery Districts	1	Establish & operate cemeteries (Vashon Island)	District Commissioners		0.02762	\$0.11	Yes	Yes	Yes	General
County Airport District	1 (none levied in 2024)	Establish & operate airports (Vashon Island)	County Council	Yes	-	\$0.75	Yes	Yes	Yes	

Notes:

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- (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 2022 the effective limit was \$10.66 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 EMS covers the City of Milton.