

# KING COUNTY TAXING AUTHORITIES

Taxing Authority	Number of districts	Purpose	Governing Body	Voted regular levy?	2022 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>										
<b>State of Washington</b>	1	Educate all children through support of common schools			2.81695	\$2.70 (note 5)	Yes		Yes	
<b>Port of Seattle</b>	1	Construct & maintain harbor and airport facilities	Port Commissioners		0.11258	\$0.45			Yes	Bond
<b>Emergency Medical Services</b>	3 (note 6)	Provide Emergency Medical Services	County Council	Yes	0.24841	\$0.50	Yes		Yes	
<b>Ferry District (Marine)</b>	1	Provide passenger only ferry service	County Council		0.00907	\$0.08	Yes		Yes	General; Bond
<b>Flood Control Zone District</b>	1	Operate and maintain flood control projects	County Council		0.08146	\$0.50	Yes	Yes	Yes	General; Bond
<b>Transportation District</b>	1	Transit-related purposes	County Council		0.04419	\$0.08	Yes		Yes	General
<b>King County</b>										
Current Expense	1	Provide for general county expenses	County Council		0.55836	\$1.80	Yes	Yes	Yes	General; Bond
County River Improvement	1	Flood control within county	County Council		-	\$.25 (within \$1.80)	Yes	Yes	Yes	
Inter-county River Improvement	1	Flood control of boundary line rivers	Both counties' councils		-	\$.25 (within \$1.80)	Yes	Yes	Yes	
Veterans' Aid	1	Assist honorably discharged veterans	County Council		0.00468	\$.01125-\$.27 (within \$1.80)	Yes	Yes	Yes	
Mental Health	1	Provide mental health services	County Council		0.01050	\$.025 (within \$1.80)	Yes	Yes	Yes	
Conservation Futures	1	Acquire open space land or development rights	County Council		0.03117	\$0.06	Yes		Yes	
<i>Other Taxing Authorities</i>										
<b>Road District</b>	1	Construct & maintain roads and bridges in unincorporated areas	County Council		1.60120	\$2.25	Yes	Yes	Yes	General; Bond
<b>Sound Transit</b>	3	Provide high capacity transportation service	City/County Legislatures		0.18409	\$0.25	Yes	No	Yes	General

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<b>Rural Library District</b>	2	Establish and maintain free public libraries	Board of Trustees		0.39149	\$0.50	Yes	Yes	Yes	General; Bond
<b>Cities and Towns</b>	39	Provide general city services	City Council		\$0.21865- \$2.72071	\$3.375-\$3.60	Yes	Yes	Yes	General; Bond
<b>School Districts</b>	20 (note 6)	Educate all children	School Boards	Excess only						General; Bonds
<b>Fire Protection Districts</b>	24	Eliminate fire hazards and protect life and property.	District Commissioners		\$0.03671- \$1.72914	\$1.50	Yes	Yes	Yes	General; Bond
<b>Regional Fire Authority</b>	3	Regional shared fire protection service	Elected Officials		\$0.73676- \$1.03322	\$1.50	Yes	Yes	Yes	General; Bond
<b>Public Hospital Districts</b>	4	Own & operate hospitals and other health care facilities	Hospital Commissioners		\$0.24732- \$0.50084	\$0.75	Yes	Yes	Yes	General; Bond
<b>Water Districts</b>	27 (none levied in 2022)	Furnish water supply, purchase & maintain fire-fighting equipment.	District Commissioners			\$0.50	Yes	Yes	Yes	General; Bond
<b>Sewer Districts</b>	16 (none levied in 2022)	Construct, maintain and operate sewer systems	Sewer Commissioners	Excess only						General; Bond
<b>Park &amp; Recreation Districts</b>	4 (2 levied in 2022)	Provide for leisure activities and recreation facilities	Park Commissioners	Yes	\$0.03586- \$0.45000	\$0.60	Yes	Yes	Yes	General; Bond
<b>Metropolitan Park Districts</b>	6	Manage, control, improve, maintain, acquire parks, parkways, boulevards, recreation facilities.	Park Commissioners	Yes	\$0.06378- \$0.68702	\$0.75	Yes	Yes	Yes	General; Bond
<b>Cemetery Districts</b>	1	Establish & operate cemeteries (Vashon Island)	District Commissioners		0.03122	\$0.11	Yes	Yes	Yes	General
<b>County Airport District</b>	1	Establish & operate airports (Vashon Island)	County Council	Yes	none	\$0.75	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 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 covers the City of Milton.