

## SCHOOL LEVY DETAILS

The 2017 Legislature passed Engrossed House Bill (EHB) 2242 to meet its obligation to fully fund basic education for public schools. This bill made significant changes to property taxes collected for state and local school levies. These are identified as State General and Local School under the General Tax Distribution on the tax statement.

### Changes by Tax Year

#### 2018 Tax Year

- The State General Levy for Education was changed from a budget-based system to a rate-based system for taxes to be collected through 2021. The fixed rate increased the Kitsap County levy rate by \$0.90 per \$1,000 of assessed value over the 2017 tax year.
- There were no changes to the Local School levies other than Maintenance & Operations Levies (M&O) are now referred to as Enrichment Levies.

#### 2019 Tax Year

- The 2018 Legislature passed ESSB 6614 which lowered the fixed rate for the State General Levy by \$0.30. This reduction only applied for taxes collected in 2019.
- Local School Enrichment Levies were limited to the lesser of a statutory rate of \$1.50 per \$1,000 of assessed value, per pupil amount determined by Superintendent of Public Instruction or the voter approved dollar amount.

#### 2020 Tax Year and Applies to the 2021 Tax Year

- The State General Levy fixed rate increased by \$0.30.
- The 2019 Legislature passed 2SSB 5313, increasing the statutory rate for Local School Enrichment Levies from \$1.50 to \$2.50, effective for taxes to be collected in 2020 and going forward. Local School Enrichment Levies are limited to the lesser of \$2.50 per \$1,000 of assessed value, per pupil amount determined by the Superintendent of Public Instruction or the voter approved dollar amount.

#### 2022 Tax Year and Future Years

- The State General Levy returns to a budget-based system instead of rate-based.

#### Local School Levy Limits for Enrichment Levies for the 2025 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	19,110,811	14,822,588	14,438,571	Per Pupil
Bainbridge 303	33,792,911	11,900,000	11,259,825	Per Pupil
North Kitsap 400	34,059,898	19,558,500	17,193,411	Per Pupil
Central Kitsap 401	35,106,622	21,000,000	35,305,881	Voted Amount
South Kitsap 402	36,921,382	36,096,640	29,764,410	Per Pupil

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