



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 only applied to 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, \$2,500 per pupil (total amount determined by the Office of the 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 as ESSB 6614 only applied to the 2019 taxes.
- 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, \$2,500 per pupil (total amount determined by the Office of the Superintendent of Public Instruction and adjusted for inflation, \$2,611.19 for the 2021 tax year) or the voter approved dollar amount.

Local School Levy Limits for Enrichment Levies for the 2021 Tax Year

School District	\$2.50 Levy Rate	Voted Amount	Per Pupil	Lowest Amount
Bremerton 100	13,481,332	12,787,991	13,003,570	Voted Amount
Bainbridge 303*	23,792,575	11,000,000	9,851,602	Per Pupil
North Kitsap 400	23,524,542	12,574,688	15,485,218	Voted Amount
Central Kitsap 401*	24,989,415	18,000,000	30,368,792	Voted Amount
South Kitsap 402	25,351,310	25,520,460	25,782,968	\$2.50 Levy Rate

* Bainbridge Island 303 requested to levy a lower dollar amount of \$9,822,589 rather than the per pupil amount. Central Kitsap 401 requested to levy at a rate of \$1.50 for a total of \$14,993,650 rather than the \$18,000,000 voted amount.

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