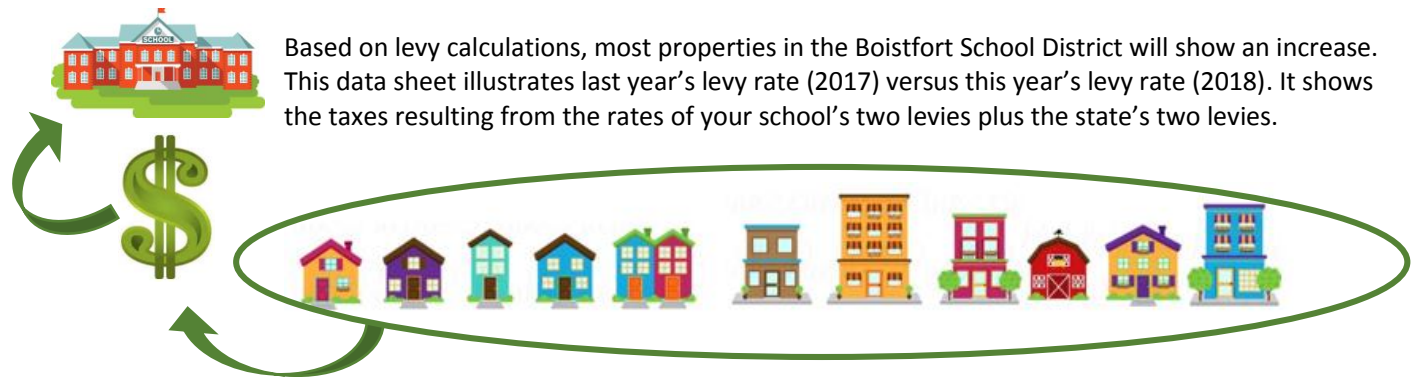


BOISTFORT SCHOOL DISTRICT

LEVY RATE INFORMATION FOR 2017 ASSESSMENT YEAR / 2018 TAX YEAR

From Dianne Dorey, Lewis County Assessor



Based on levy calculations, most properties in the Boistfort School District will show an increase. This data sheet illustrates last year's levy rate (2017) versus this year's levy rate (2018). It shows the taxes resulting from the rates of your school's two levies plus the state's two levies.

HOW DOES A LEVY WORK? Each property lies within various taxing districts who provide services to the property, such as fire, school, roads, etc. Each district creates a budget based on the costs to provide their services. The budgeted amount approved is divided among the taxpayers of the district; the Assessor calculates the taxes each taxpayer owes to each district using assessed values of each property. Some levies are voted on by the public, some are not. Everyone pays into one specific school district, the state and county levies, and depending on the boundaries of each of the other districts (fire, hospital, cemetery, city, library, etc.), each property will pay taxes to those districts. Tax Code Areas (TCAs) are typically three digit numbers assigned to an area where properties will have the same combination of taxing districts.

WHAT IS PART B OF THE STATE LEVY? This is a new tax based on the Legislature's response to the Supreme Court decision in the McCleary case. Essentially, a tax is needed to fund education at a level required by the court case. This tax is in addition to the regular state tax. More detailed information about Part B of the State Levy can be found on the Department of Revenue's website: <https://dor.wa.gov/get-form-or-publication/publications-subject/tax-topics/funding-education>.



COMPARISON CHART FOR 2017 AND 2018 BELOW:

This chart only shows the two Boistfort School levies, the regular state levy, and the new Part B levy rates. The yellow highlighted amount shows the overall rate difference from last year to this year. **NOTE:** This chart does not show fire, hospital, county, or any other district levy rates. Those rates can be found on the Lewis Co. website, www.lewiscountywa.gov by entering the parcel number, address, or taxpayer's name in "PARCELS" (the house icon), then choosing "Charge History".

| SCHOOL & STATE LEVIES | 2017 Rate/\$1000 Assessed Value | 2018 Rate/\$1000 Assessed Value | Difference of 2017 & 2018 (rounded) |
|-------------------------------------|---------------------------------|---------------------------------|-------------------------------------|
| State Treasurer - Tax Levies | 2.231499090343 | 1.624774857009 | -\$0.61 |
| State Treasurer - Tax Levies Part B | 0.000000000000 | 1.008058659400 | \$1.01 |
| Boistfort SD #234 - Bond | - | 1.087308636398 | \$1.09 |
| Boistfort SD #234 - General | 1.758925128762 | 2.015095611991 | \$0.26 |
| Total | 3.990424219105 | 5.735237764798 | \$1.74 |

ESTIMATES OF TAXES, FOR EXAMPLE, FOR JUST THESE LEVIES:

| Property with an Assessed Value of... | would see this rise in taxes from these 4 levies... |
|---------------------------------------|---|
| \$100,000.00 | \$174.48 |
| \$200,000.00 | \$348.96 |
| \$300,000.00 | \$523.44 |

WHO CAN YOU CALL ABOUT THE STATE LEVIES AND THE BOISTFORT SCHOOL LEVIES? SEE BELOW:

| | | |
|--|-----------------------|---|
| Office of Superintendent of Public Inst. | Phone: 360-725-6000 | http://www.k12.wa.us/AboutUs/ContactUs.aspx |
| Boistfort School District | Phone: 360-245-3343 | |
| WA State Legislative Hotline | Phone: 1-800-562-6000 | http://leg.wa.gov/LIC/Pages/hotline.aspx |