

Property Tax Advisory

Property Tax Advisories are interpretive statements authorized by RCW 34.05.230.

PTA 21.1.2021

Issue Date: December 15, 2021

Levy Certification Requirements

Purpose

This Property Tax Advisory (PTA) clarifies when and how a county legislative authority and certain city and town councils and boards or officials of taxing districts that levy taxes directly must certify levy amounts to the county assessor in accordance with RCW 84.52.070.

This PTA does not address state levies or the circumstances when a county assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th.

Effective Date

This PTA is effective beginning on January 1, 2022.

Background

[RCW 84.52.070](#) explains certification of levies to county assessors as follows:

- (1) It is the duty of the county legislative authority of each county, on or before the 15th day of December in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and on or before the first Monday in December the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.
- (2) It is the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and ... taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the thirtieth day of

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November in each year, to certify to the county assessor ... for city, town, or district purposes.

(3) If a levy amount is certified to the county assessor after applicable deadline in subsection (1) or (2) of this section, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not certified assessed values as required by RCW [84.48.130](#) at least twelve working days before November 30th.

These requirements are met when the appropriate authority under RCW 84.52.070(1) or (2) actually *certifies* the amount of taxes levied upon the property for the respective county, city, town or taxing district purposes on or before the applicable *deadline*; and delivers the fully executed certification to the county assessor within a reasonable time (within 1-2 business days) thereafter.

When to certify?

The annual deadline for certifying local property tax levy amounts to county assessors is on or before the following dates:

- November 30th for councils of cities or towns or for officials or boards of taxing districts under RCW 84.52.070(2), for city, town, or district purposes;
 - The first Monday in December for county legislative authorities for taxing districts under RCW 84.52.070(1), for district purposes; and
 - December 15th for county legislative authorities for county purposes.
-

What date is used to determine if the levy amount is certified timely?

Based on its interpretative authority, the Department finds that for the purposes of the deadlines in RCW 84.52.070, the language “certify to the county assessor” means:

The levy amount is certified to the county assessor timely, if the date that the certification is signed and dated subject to penalty of perjury is before the applicable deadline in RCW 84.52.070, so long as the certification is then delivered to the county assessor within a reasonable time after being signed and dated (within 1-2 business days).

How to certify?

The law does not define “certify.” Generally, however, “certify” means to “to authenticate or verify *in writing*.”¹ “Certify” is further defined as “to attest authoritatively, such as (a) confirm; (b) to present in formal communication; or (c) to

¹ *Certify*, Black’s Law Dictionary (9th ed. 2009) (Emphasis added).

attest as being true or as represented or as meeting a standard.”² As such, levy certification must be attested to (signed and dated) in writing.³ Chapter 9A.72 RCW provides the standards for sworn statements and certifications in official proceedings.

Therefore, the following requirements must be met in order to validly “certify” a levy under RCW 84.52.070 to the county assessor:

- (1) The levy certification must be a written statement;
- (2) The levy certification must state the date and place⁴ of its execution;
- (3) The levy certification must be signed and dated (on or before the applicable deadline) in writing by a person authorized to sign for the county legislative authority or taxing district, as applicable;
- (4) The levy certification must state in writing the amount being certified and the name of the district for county, city, town, or district purposes; and
- (5) The authorized person signing must affirm in writing that the levy certification is certified or declared by the authorized person to be true and correct under penalty of perjury under the laws of Washington. (This means that the person signing is declaring (or certifying), under penalty of perjury, that they are an authorized person and that the amounts in the levy certification are true and correct).

**Sample
Levy Certification
Form**

The levy certification may be in substantially the following form:

"I certify (or declare) under penalty of perjury under the laws of the State of Washington that the following is true and correct:

The taxes are levied in the amount of (amount of levy) upon the property in (name of district) for (county, city, town, or district) purposes.

....

(Date and place)

....

(Signature)

....

(Title of person signing)

² *Certify*, Webster’s Third International Dictionary (2002 ed.).

³ To determine the ordinary meaning of an undefined term, we may look to the dictionary. *Garrison v. Wash. State Nursing Bd.*, 87 Wn.2d 195, 196, 550 P.2d 7 (1976). “When a statute fails to determine a term, we look at the regular dictionary definition when a term has a well-accepted, ordinary meaning.” *City of Spokane v Dep’t of Revenue*, 145 Wn.2d 445, 454, 38 P.3d 1010 (2002).

⁴ For these purposes, “place” means the town or city and state where the person is located when signing. For example, if a person signs in Vancouver, Washington, the place would be recorded as “Vancouver, Washington.”

**Examples:
Levy Certification**

This section provides examples of levy certifications that meet the requirements of RCW 84.52.070(1) and (2) and examples of levy certifications that do not. All examples assume the county assessor has timely certified assessed values, and the applicable deadline in RCW 84.52.070(1) or (2) does not fall on a weekend or holiday.

Example 1: Levy certification meets certification requirements.

- *Facts:* A county legislative authority approves the levy amounts to be certified for county purposes. After approval, a county manager or clerk (properly authorized by the county legislative authority to act on its behalf in this matter) prepares the levy certification document, which provides, under penalty of perjury, the true and correct amount for each district's levy. The manager or clerk then executes the document by dating it with the current date, place of signing, and then signs under penalty of perjury. The signature on the levy certification document is dated December 15th. The document is then provided to the county assessor on December 15th.
- *Result:* Levy certification meets statutory requirements and is timely under RCW 84.52.070(1).

Example 2: Failure to meet signature requirement– Signed after applicable deadline.

- *Facts:*
 - The county legislative authority of ABC county generally meets the statutory requirements for levy certification, but signs a levy certification for county purposes, as identified in RCW 84.52.070(1), in writing under penalty of perjury and dates the signature December 16st. The document is then provided to the county assessor on December 16th.
 - The county legislative authority of XYZ county generally meets the statutory requirements for levy certification, but signs a levy certification for district purposes, as identified in RCW 84.52.070(1), in writing under penalty of perjury and dates the signature after the first Monday in December. The document is then provided to the county assessor.
 - Finally, a council for a city or town or an official or board for a taxing district described under RCW 84.52.070(2)⁵ generally meets the statutory requirements for levy certification, but signs a levy certification in writing under penalty of perjury and dates the signature December 3rd. The document is then provided to the county assessor on December 3rd.

⁵ The type of taxing district contemplated here is the "council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority." RCW 82.53.070(2). A concrete example of a city that meets these requirements, at the time of this PTA's issuance, is Seattle.

- *Result:* The levy certifications for the legislative authorities and the council, official, or board described above are incomplete by the application deadline under RCW 84.52.070(1) and (2) respectively and deemed untimely.

Example 3: Failure to meet signature requirement – Signature not dated.

- *Facts:*
 - A county legislative authority, council of a city or town, or official or board of a taxing district signs a levy certification in writing under penalty of perjury on or before the applicable deadline and generally meets the statutory requirements for levy certification, but does NOT also provide in writing the date the signature is made.
- *Result:* The levy certification is incomplete by the applicable deadline and deemed untimely.

Example 4: Failure to meet signature requirement – No authorized signature.

- *Facts:* A county legislative authority confirms the levy amounts for county purposes to be certified in writing on or before December 15th generally meeting the statutory requirements for levy certification, but the certification includes no signature in writing by a person authorized by the county legislative authority. The document is then provided to the county assessor on December 15th.
- *Result:* The certification is incomplete by the applicable deadline because it lacks a signature and thus, is deemed untimely. This result would be the same if the signature is made by a person not authorized to sign.

Example 5: Failure to provide levy amount being certified in writing.

- *Facts:* A county legislative authority generally meets the statutory requirements for levy certification; however, the county legislative authority only orally confirms the levy amounts to be certified and does not provide such amounts in writing.
- *Result:* The levy certification is incomplete by the applicable deadline and deemed untimely because an oral certification of the levy amounts is not sufficient; the amounts must be stated in writing.

**Exception to the
deadline to certify**

There is the following exception to the stated annual deadlines under RCW 84.52.070 for certifying local property tax levy amounts to county assessors:

When the applicable deadline under RCW 84.52.070 falls on a weekend or holiday, certification is timely when performed on the next business day.⁶

⁶ RCW 1.12.070.

Other than the exception identified above for weekends and holidays, there is no exception to the applicable deadline under RCW 84.52.070(1) or (2) when:

1. A county legislative authority under RCW 36.40.071 or a port district under RCW 53.35.045 sets an alternate date for a budget hearing; or
2. A county assessor has not certified assessed values as required by RCW 84.48.130 at least twelve working days before November 30th.

The applicable deadline in RCW 84.52.070(1) or (2) for levy certifications must still be met in both instances described directly above.

Consequences for failure to comply with the certification requirements in RCW 84.52.070

If the certification does not comply with the requirements above, the levy amount(s) is not properly certified and the penalty clause in RCW 84.52.070(3) may apply. This means the county assessor may use no more than the certified levy amount(s) for the previous year for the taxing district(s) for which the levy was not certified if the county assessor has certified both locally and state assessed utility values to the taxing districts at least 12 business days before November 30th.

Recertifications: When allowed

A “recertification” is when a levy amount is changed after it was initially certified to the county assessor under RCW 84.52.070. A levy amount can only be recertified, as follows:

1. A recertification *before* the applicable deadline in RCW 84.52.070. A recertification in any amount is allowed, if:

The local government,⁷ in its discretion, allows taxing districts to recertify levy amounts on or before the applicable deadline in RCW 84.52.070.

2. A recertification *after* the applicable deadline in RCW 84.52.070. A recertification is allowed, if:

(a) The amount of the levy being recertified after the applicable deadline in RCW 84.52.070 is less than the levy amount that was originally certified on or before the applicable deadline in RCW 84.52.070;

(b) The levy amount is recertified on or before the earlier of:

(i) January 15th; or

⁷ “Local government” for the purposes of this PTA refers to a county legislative authority under RCW 84.52.070(1), or any city or town council or taxing district official or board under RCW 84.52.070(2) that is authorized by law to levy taxes directly and not through the county legislative authority.

(ii) The business day before the date that the county assessor has certified the amount under RCW 84.52.080. For the purposes of this subsection, the “date that the county assessor has certified” is the date that the assessor delivers the certification to the county treasurer; and

(c) The local government, in its discretion, allows taxing districts to recertify levy amounts after the applicable deadline in RCW 84.52.070.

3. A recertification to correct a clerical error.⁸ A recertification in any⁹ amount is allowed:

Before the applicable deadline in RCW 84.52.070 if:

The local government, in its discretion, allows taxing districts to recertify levy amounts after the applicable deadline in RCW 84.52.070; and

After the applicable deadline in RCW 84.52.070, if:

(a) The local government, in its discretion, allows taxing districts to recertify levy amounts after the applicable deadline in RCW 84.52.070; and

(b) The levy amount is recertified on or before the earlier of:

(i) January 15th; or

(ii) The business day before the date that the county assessor has certified the amount under RCW 84.52.080. For the purposes of this subsection, the “date that the county assessor has certified” is the date that the assessor delivers the certification to the county treasurer.

Although recertifications must at a minimum meet the requirements above, the Department defers to the discretion of the local government to otherwise determine the process for such recertifications.

**Examples:
Recertification**

Example 1: Recertification on or before the applicable deadline in RCW 84.52.070 - Allowed.

- *Facts:* A port district certifies its levy amount on November 15th, which is before the applicable deadline in RCW 84.52.070(2) of November 30th. The local port

⁸ Here, a “clerical error” means the unintentional addition or omission of a word or number, inaccurate copying, duplication, typographical errors, or other errors similar in nature, where it is clear that what was initially submitted is a mistake.

⁹ The levy amount may be corrected after the applicable deadline to a higher amount, if the correction is necessary due to a clerical error and the requirements for recertification are followed. This is because a clerical error correction is not in fact an increase in the levy amount because no change is being made to what was initially approved. The correction is necessary to accurately reflect what was initially approved, but not accurately recorded due to the clerical error.

district laws allow a port district to make levy amount changes before the November 30th deadline. On Monday, November 29th the port district changes the levy amount to a larger amount and recertifies the new figure.

- **Result:** Because the levy amount was changed before the applicable deadline in RCW 84.52.070, the recertification is allowed.

Example 2: Recertification after the applicable deadline in RCW 84.52.070 – Not Allowed.

- **Facts:** A county legislative authority certifies a fire district levy amount of \$8,000 on the first Monday in December. The local county laws allow recertifications by a county legislative authority after the first Monday in December deadline. After the initial deadline, a fire district decides it has a budget shortfall and needs to levy a larger amount, and asks the county legislative authority to recertify the levy amount for \$10,000 *more* than was originally certified on the first Monday.
- **Result:** The recertified levy amount (\$18,000) is not allowed because it is for an amount more than the amount initially certified (\$8,000) before the first Monday in December deadline. The levy amount initially certified on or before the first Monday in December deadline (\$8,000) must be used.

Example 3: Recertification after the applicable deadline in RCW 84.52.070 - Allowed.

- **Facts:** A county legislative authority initially certifies a library district levy amount of \$50,000 on the first Monday in December. Local county laws allow a county legislative authority to recertify a levy amount after the first Monday in December deadline. After the deadline, the library district informs the county legislative authority that it actually needs a lower amount than initially anticipated. In which case, the county legislative authority recertifies the levy amount to reduce the library district levy amount to \$20,000 on Friday, December 24th, which is before the county assessor has delivered the certification to the county treasurer.
- **Result:** The recertification for the amount of \$20,000 is allowed because: (1) it is less than the amount initially certified by the deadline; (2) it is recertified on or before the earlier of January 15th or at least one business day before the date the county assessor certified the amount under RCW 84.52.080; and (3) it is allowed by the local county laws.

Example 4: Recertification after the applicable deadline in RCW 84.52.070 to correct a clerical error – Allowed.

- **Facts:** A school district has a public hearing for a levy amount and votes to submit a levy amount of \$7,000,000 for certification to the county legislative authority. However, the school district makes a typographical error and accidentally submits a levy amount of \$700,000 instead of \$7,000,000 to the county legislative authority. The county legislative authority certifies the \$700,000 on the first

Monday in December. The school district realizes the clerical error after the deadline and notifies the county. The county legislative authority allows recertifications and recertifies the amount on December 10th for \$7,000,000. The county assessor has not yet delivered the initial amount to the county treasurer.

- *Result:* The recertification for the amount of \$7,000,000 is allowed because: (1) It is to correct a clerical error where it was clear that \$7,000,000 was intended; (2) it is recertified on or before the earlier of January 15th or at least one business day before the date the county assessor certified the amount under RCW 84.52.080; and (3) it is allowed by the local county laws.
-