

## REPORTING

### **Note X - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed (at/after) the end of each month.

Property tax revenues are recognized when cash is received by (city/county/district). Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The (city/county/district's) regular levy for the year 20\_\_ was \$\_\_\_\_\_ per \$1,000 on an assessed valuation of \$\_\_\_\_\_ for a total regular levy of \$\_\_\_\_\_.

### INSTRUCTIONS TO PREPARER

If your government has any special levies, they should be disclosed separately. For example:

*In 20\_\_, the (city/county/district) levied also \$\_\_\_\_ per \$1,000 for (give purpose) for a total additional levy of \$\_\_\_\_\_.*

Counties should add the following paragraph and should supplement the note with disclosure of any diverted road levy as authorized by RCW 84.52.043(1)(d).

*The county is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy for 20\_\_ was \$\_\_\_\_\_ per \$1,000 on an assessed valuation of \$\_\_\_\_\_ for a total road levy of \$\_\_\_\_\_.*