Foster Garvey

Comparison of Levy Lid Lift Mechanisms (2026)

NEW in 2026: "Basic" levy lid lift may cover either **one year or two consecutive years**.
"**Multi-year**" option may extend for up to **ten consecutive years** (the "multi-year lift period").

	"Basic" Option – ONE OR TWO YEAR* INCREASE (RCW 84.55.050(1))	**"Multi-year" Option – INCREASE FOR UP TO TEN YEARS** (RCW 84.55.050(2))
Summary	**The "Basic" option is voter authorization to increase levy amount by more than the permitted 1% (or IPD) for ONE YEAR** or for **TWO CONSECUTIVE YEARS.** May use final levy amount in lift period to "re-set" base for levy limit calculation in future years. *This is referred to as "carry-forward."*	**The "Multi-Year" option is voter authorization to (1) increase levy amount in Year 1 by more than otherwise permitted, and (2) to exceed the 1% limit factor in each year for up to a total of TEN CONSECUTIVE YEARS, for a specified purpose.** May use final levy amount in multi-year lift period to "re-set" base for levy limit calculation in future years. *This is referred to as "carry-forward."*
Elections	**Any** taxing district. **Any** election date. Election must be held not more than 12 months before the first levy is made (e.g., if vote in 2027, increase effective for levies collected in 2028 and 2029).	**Any** taxing district. **Primary** or **general** election date only. Election must be held not more than 12 months before first levy is made (e.g., if vote in 2027, first year of increase effective for levy collected in 2028).
Purpose Limitation	**Optional**. Ballot measure may specify a limited to purpose for the 1- or 2-year period. *See "Carry Forward Options" below for purpose limitations after the initial 1- or 2- year period. See also "Debt Financing" below.*	**Required**. Ballot measure must specify a limited purpose for the multi-year lift period. *See "Carry Forward Options" below for purpose limitations after multi-year lift period. See also "Debt Financing" below.*
Expiration?	Authority to exceed **Maximum Legal Levy (MLL)** expires after **one year or two years** as stated in the ballot measure. *See "Carry Forward Options" below.*	Authority to exceed **MLL** and statutory 1% limit factor expires after **10 years** (or less, as stated in ballot measure). *See "Carry Forward Options" below.*
Initial Levy Rate	**Total levy rates for each year (up to two) must be stated in ballot measure**. (Must include full rate, not just incremental increase.)	**Total levy rate for FIRST YEAR ONLY must be stated in ballot measure**. (Must include full rate, not just incremental increase.)
Subsequent Year Levies	See "Carry Forward Options" below.	Ballot proposition **must specify a limit factor** greater than 1% to use in calculating the MLL during multi-year lift period after Year 1. *Limit factor may be a fixed dollar amount, formula, or index; limit factor may change each year.*
Carry-Forward Options	• *To carry forward:* Must expressly state in the ballot proposition that the final year of the lid lift period will be used as the "base" (multiplied by statutory 101% limit factor) to calculate MLL going forward. ○ *If not stated in ballot title,* MLL will be calculated as if no levy lid lift was approved. (Reverts to pre-levy lid lift levels.) • Optional: May restrict length of time or purpose for which the lid lift will be carried forward after the lid lift period.	
Senior Exemption	*To exempt qualifying low-income seniors*: Ballot proposition must state that persons eligible for the exemption under RCW 84.36.381 may be exempted from paying the increase in regular property taxes authorized by the measure.	
Debt Financing	If a specified limited purpose includes paying debt service on bonds, increased levy expires after 9 years. (Except Thurston County.)	

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