

## CHART A

## MAJOR CITY TAXES

<u>TAX</u>	<u>TAX BASE &amp; RATE</u>	<u># AT MAXIMUM</u>	<u># OF CITIES LEVYING</u>	<u>VOTER APPROVAL</u>	<u>RCW</u>
PROPERTY	Up to: \$3.375/\$1000 AV \$ .225/\$1000 AV	72	265	NO	84.52
BUSINESS &	Up to 0.2% of gross value of business activity, no limits if measured as a fixed fee, fee based on # of employees or square footage	N/A	120 (levy either B&O or Utility Tax	YES (for new tax or rate increase)	35.21.70 35A.82
UTILITY*	Up to 6% of gross value of business activity for gas, telephone, steam & electricity. No limit on others (e.g., water, sewer or solid waste)	N/A	150 B&O or Utility Tax or both)	YES (for rate increase)	35.11 & 35A.82
SALES	Up to 1% of retail sales 1st 0.5% 2nd 0.5%	266 219	266 230	NO (but 2nd 0.5% subject to voter referendum)	82.14
REAL ESTATE EXCISE TAX	Up to 0.5% of real estate sales transaction	2	2	NO (but subject to voter referendum)	82.46
	Up to 0.25% of real estate sales transaction	100	100	NO	82.46

\* This tax is broken here because a higher rate can be imposed, but is essentially a B&O tax on utilities.

## MAJOR COUNTY TAXES

<u>TAX</u>	<u>TAX BASE &amp; RATE</u>	<u># AT MAXIMUM</u>	<u># OF COUNTIES LEVYING</u>	<u>VOTER APPROVAL</u>	<u>RCW</u>
PROPERTY	Up to: \$1.80/\$1000 AV (General) \$2.25/\$1000 AV (Roads)	14 16	39 39	NO	84.52
SALES	Up to 1% of retail sales 1st 0.5% 2nd 0.5%	39 28	39 30	NO (but 2nd 0.5% subject to voter referendum)	82.14
REAL ESTATE EXCISE TAX	Up to 0.5% real estate sales transaction	2	4	NO (but subject to voter referendum)	82.46
	Up to 0.25% of real estate sales transaction	18	18 28-1	NO	Chart #2