



## Local Enrichment Levies - Frequently Asked Questions

Across Washington state, communities vote on local levies to continue funding for enrichment programs and capital projects at district schools. Here are frequently asked questions about those levies.

### 1. What is a local levy?

A **local levy**, also called a **local enrichment levy**, is a property tax approved by voters within a school district. The revenue generated goes directly to that district and is used to fund enhancements to what the state provides for basic education. When voters approve a local levy, they are agreeing to an additional property tax specific to their district. Levies allow districts to offer extra programs and services that go beyond what is provided by the state.

### 2. What is basic education?

**Basic education** is the minimum educational program that every public school in Washington must provide to all students. The state legislature defines this program and is constitutionally required to fund it fully. Districts must meet these requirements but can offer additional programs and services using local funds.

Currently, the state-defined program of basic education includes:

- Required instructional hours and school days
- Academic standards
- Specialized instruction for students in special education
- Multi-Language Learner Supports
- Services for students performing below or above academic standards

### 3. How many school districts have a local (enrichment) school levy?

289 of the 295 school districts had a local levy in 2025.

#### 4. What is a levy rate?

A **levy** rate is the amount of property tax that voters approve to be assessed for every \$1,000 of a property's value. For example, a levy rate of \$1.00 means that for every \$1,000 of assessed property value, the property owner pays \$1.00 in taxes.

##### **Example:**

If a home is valued at \$200,000 and voters approve a levy rate of \$1.00, the homeowner will pay \$200 annually in property taxes.

#### 5. Why do districts generate different amounts of revenue through levies, even if they have the same levy rate?

Districts can have the same levy rate but raise very different amounts of money because the average property value of a district varies widely across Washington. A levy rate of \$1.00 in a district with an average property value of \$200,000 will generate \$200 per household in levy funding, but a district with a \$1.00 levy rate and an average property value of \$600,000 will generate \$600 per household for the same level of property tax.

#### 6. What is the maximum enrichment levy for 2025?

For 2025, the maximum levy a district can pass is capped at either:

- \$2.50 per \$1,000 of assessed property value, or
- A levy rate that would generate \$3,247 per student — whichever results in a lower levy rate.

##### **Examples:**

- If a district can raise the per-student maximum levy of \$3,247 per student with a levy rate of \$0.80 per \$1,000, then its levy lid is \$0.80 because it has reached the per-student maximum.
- If a district passes the maximum allowed levy rate of \$2.50 but only generates \$1,000 per student, its levy lid is \$2.50 because that is the highest rate allowed under state law.

## 7. What is the maximum enrichment levy for 2026?

The legislature made changes to the levy system in the 2025 legislative session with the passage of [House Bill 2049](#). For 2026, the maximum levy rate a district can pass is capped at:

- \$2.50 per \$1,000 of assessed property value, or
- A levy rate that would generate \$3,851 per student — whichever results in a lower levy rate.

These changes allow districts with higher property wealth to increase local levy funding, while having no impact on about one-third of districts that are already limited by the \$2.50 tax rate cap.

## 8. How will levy rates change in future years?

Additional changes made in House Bill 2049 will make annual increases to the maximum enrichment levy until it reaches \$5,035 per student in January of 2031.

- The same \$2.50 tax rate cap will remain in place for school districts.

## 9. How is enrichment levy funding typically used in schools?

Washington’s constitution requires the state to fully fund basic education. Levy dollars are **not supposed to cover these costs**, but many districts use levy funds to **supplement underfunded areas of basic education**, such as:

- Special education services
- Student support staff

Despite legal intent, practical funding gaps compel districts to use local levies for essential services, blurring the line between “enrichment” and “basic” education.

## 10. What is Local Effort Assistance (LEA)?

LEA provides state funding to districts that raise fewer dollars through local levies. Its purpose is to reduce the property tax burden for communities with lower property values and lessen inequities in the levy system—not to equalize funding across districts. Because property values vary widely, districts generate different amounts of revenue even at the same levy rate.

**Examples:**

- District A:
  - Local Levy Rate: \$0.48
  - Levy revenue per student: \$3,247
- District B:
  - Local Levy Rate: \$1.50
  - Levy revenue per student: \$220

To reduce inequities in the levy system, the state provides Local Effort Assistance (LEA) funding to districts that cannot raise at least **\$2,222 per student** with a levy rate of **\$1.50 per \$1,000 of assessed property value**. LEA does **not** equalize funding across districts; its purpose is to **lessen disparities**, not guarantee the same level of levy revenue for all.

**11. How do districts qualify to receive LEA funding?**

Districts qualify for LEA if they satisfy both of the following conditions:

- The district would generate less than \$2,222 per student with a levy rate of \$1.50 in 2026; and
- The district has passed a local levy.

Districts are not required to pass their maximum levy in order to receive LEA funding, but they must have an active levy in order to receive LEA funding.

**12. How much LEA support can eligible districts receive?**

The amount of LEA funding a district is eligible to receive is determined by how close they come to passing a levy of \$1.50 or higher.

**Examples:**

- A district passing a levy of \$0.75 or 50% of the \$1.50 threshold would be able to receive 50% of their maximum LEA.
- A district passing a levy of \$1.50 or 100% of the \$1.50 threshold would be able to receive 100% of their maximum LEA.

District LEA funding ranges from \$3 - \$2,091 per student, depending on district property wealth.

13. **Can all districts access the same amount of combined enrichment levy resources (Local levy + LEA funding)?**

**No.**

- The maximum levy funding a district can generate is **\$3,851 per student**, except for Seattle Public Schools, which has a cap of \$4,522 per student in 2026.
- Due to differences in property values and the structure of levy and LEA laws, not all districts can reach the \$3,851 maximum — even if they pass the highest allowed levy rate of \$2.50 per \$1,000 of assessed value.
- When combining **maximum levy** and **maximum LEA (if eligible)**, access to total enrichment resources vary widely — from about **\$2,308** to **\$4,522 per student** across Washington’s 295 districts in 2026.

**Look for information on your school district:**

- More information on levy authority, effective levy rates, and Local Effort Assistance (LEA) can be found here: <https://www.k12.wa.us/policy-funding/school-appportionment/budget-preparations>
- School enrollment and demographic information can be found on OSPI school report cards: <https://washingtonstaterreportcard.ospi.k12.wa.us>

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