

City & County General Sales/Use Taxes				
<i>Tax Source</i>	<i>Tax Rate</i>	<i>Dedicated Uses</i>	<i>Voter Approval Requirement</i>	<i>Supplant Restriction</i>
City/County Basic & Optional (82.14.030)	0.5% each	General Fund (not restricted)	No	No
County Criminal Justice (82.14.340)	0.1%	Criminal justice purposes	No	No
County Juvenile Detention Facilities (82.14.350)	0.1%	Financing, construction, operating, etc. juvenile detention facilities	Yes	No
* Rural County (82.14.370)	0.09%	Finance public facilities serving economic development purposes	No	Yes
* City/County Health Sciences and Services (82.14.480)		For Health Science and Service Authorities	No	No
County/City Chemical Dependency/Mental Health (82.14.460)	0.1%	Chemical dependency or mental health treatment programs/services	No	Yes
County Emergency Communications (82.14.420)	0.1%	Financing, construction, operating, etc. emergency communication facilities or systems	Yes	No
County/City Public Safety (82.14.450)	0.3%	General Fund (not restricted); however, 1/3 for criminal justice and/or fire protection	Yes	No
*City Annexation Services (82.14.415)	0.1-.85%	Maintain and operate municipal services for the annexation area	No	
City/County Zoo, Aquarium and Wildlife Facilities (82.14.400)	0.1%	Financing, construction, operating, etc. zoo, aquarium, wildlife preservations or parks	Yes	Yes

City & County General Sales/Use Taxes				
<i>Tax Source</i>	<i>Tax Rate</i>	<i>Dedicated Uses</i>	<i>Voter Approval Requirement</i>	<i>Supplant Restriction</i>
* Hospital Benefit Zone Financing (82.14.465)	Up to 6.5%; however, a number of caps apply	Public improvements in the designated boundaries of the HBZ	No	No
* Local Infrastructure Financing (82.14.475)	Up to 6.5%; however, a number of caps apply	Public improvements in the designated boundaries of the finance area	No	No
* Local Revitalization Financing (82.14.510)	Up to 6.5%; however, a number of caps apply	Public improvements in the designated boundaries of the finance area	No	No
City Assistance for Public Facilities Districts (82.14.048)	0.2%	Financing, construction, operating, etc. public facilities	Yes	No
City/County Transit (82.14.045)	0.1-.9%	Transit purposes	Yes	No
City High Capacity Transit (81.104.170)	Generally, 1%	High capacity transportation systems	Yes	No
<i>* Credited against the state sales tax</i>				

City & County Property Taxes

Tax Source	Tax Rate	Dedicated Uses	Voter Approval Requirement	Supplant Restriction
County - General Purpose	* \$1.80	General Fund	No	No
County - Road	\$2.25	Maintaining roads	No	No
County - Criminal Justice (counties under 90,000 in population)	\$0.50	Criminal Justice purposes	Yes	No
County- Ferry District (pop. < 1.5 million)	\$0.75	Ferry service	No	No
County- Ferry District (pop. > 1.5 million)	\$0.075	Ferry service	No	No
County - Airport District	\$0.75	Airport	Yes	No
City/County - Affordable Housing	\$0.50	Affordable Housing	Yes	No
City - General Purpose	\$3.60	General Fund	No	No
*\$2.475 if combined county and road levy do not exceed \$4.05				

Other Major City & County Taxes

<i>Tax Source</i>	<i>Tax Rate</i>	<i>Dedicated Uses</i>	<i>Voter Approval Requirement</i>	<i>Supplant Restriction</i>
City Business and Occupation Tax	Generally, 0.2% without voter approval	No	Any rate above 0.2%	No
City Public Utility Tax	Generally, 6%	No	Any rate above 6%	No
City/County Real Estate Excise Tax 1	0.25%	Capital projects (Limited exception for M&O until 2017)	No	No
City/County REET 2 - In GMA counties	0.25%	Capital projects (Limited exception for M&O until 2017)	Voter approval in counties not required to plan under GMA.	No
REET 3 - Cities/Counties not levying 2nd 0.5% sales/use tax	0.50%	General Purposes	No	No
County REET for Conservation Areas	Up to 1%	Acquisition and maintenance of conservation areas.	Yes	No
County REET for Affordable Housing	0.50%	Development of affordable housing.	Yes	No
City/County Leasehold Excise Tax	Up to 6%; however, counties must provide credit for any city tax, which may be up to 4%.	General purposes; however, county receipts must be further distributed to all local taxing districts.	No	No