



POLICY BRIEF

UNDERSTANDING THE IMPACTS OF PROPERTY TAX LIMITS AND TAX BASE EQUALIZATION

How K-12 policies considered during the 2025 Washington state legislative session affect students and school systems

INTRODUCTION

Many U.S. states have overhauled their public school finance systems in recent years, aiming to strengthen and equalize educational opportunity for all students. Reforms often address competing goals, including increasing overall funding, allocating funds more equitably, reducing taxes, and ensuring all taxpayers pay their fair share.ⁱ State legislators use property tax limits, or “levy lids,” to cap the amount of funds districts can generate from local property taxes. Levy lids help reduce tax payments and can address equity concerns but also have the adverse effect of reducing overall education funding. Tax base equalization provides more equitable funding while reducing disparities in property tax payments across school districts.

Figure 1 displays the average local per-pupil revenue and tax base equalization for Washington school districts under current policy, and under House Bill 1356 and Senate Bill 5593, two active bills in the 2025 Washington legislative session. Both bills increase levy lids, and SB 5593 especially increases tax base equalization funding, but neither bill would resolve wealth-based disparities between districts.

This brief describes an analysis of Washington’s property tax limits and tax base equalization policies, explaining how potential policy changes may impact different student groups, including students of color, multi-language learners, and low-income students.

Authors

David S. Knight, University of Washington, dsKnight@uw.edu
Pooya Almasi, University of Washington
Kendall Fujioka, University of Washington

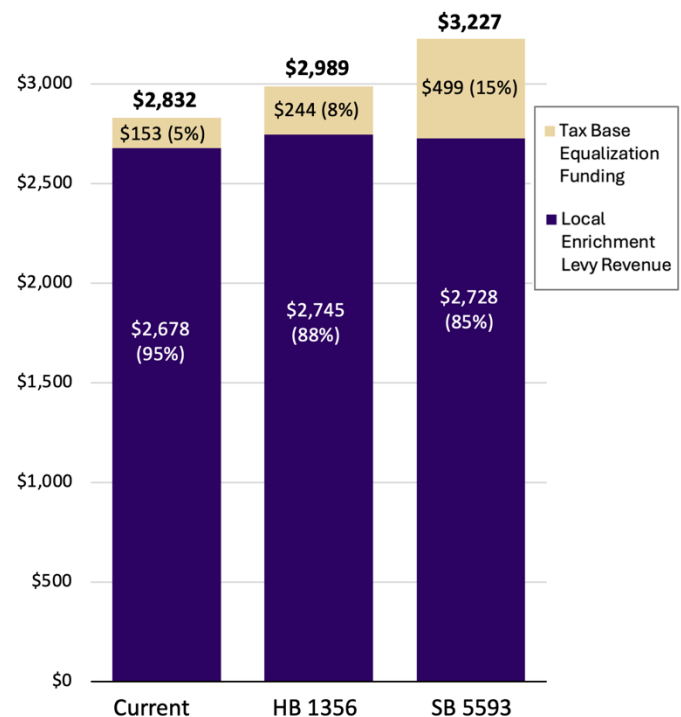


Figure 1. Projected Average Annual Levy Revenue and Tax Base Equalization Funding Under Current and Proposed Policies, 2025-2027 Biennium

BACKGROUND

Washington legislators have made historic investments in the K-12 system over the past 12 years, stemming from the 2012 McCleary v. Washington state supreme court case, which ruled the state’s public school finance system did not meet constitutional obligations. The state’s constitution

describes the “paramount duty of the state to provide ample education for all students regardless of cast” (Article IX, Section 2).ⁱⁱ Unlike many other states, Washington school districts receive their entire foundation allotment, what the state calls the basic education allocation, solely as state revenues. In most other states, each district’s foundation allotment is a mix of state and local revenues, where state aid is used to equalize differences in local revenue. This means that for Washington school districts, local revenues are used only as enrichment, not to support basic education. The state provides tax base equalization of enrichment levies, through a program called Local Effort Assistance (LEA). Enrichment levies are deposited in the general fund to be used for operations. District can also pass capital projects levies, technology levies, transportation levies, and longer-term bonds, but those local revenue streams are deposited in other fund accounts beside the general fund, are used for capital improvements not operations, and do not receive any state matching funds through LEA.

In 2019, Washington changed its operations levy laws as part of a broader set of K-12 reforms, and those changes remain largely in place today. Under current policy, districts are permitted to generate up to \$2,500 per student through voter-approved local property taxes and must maintain a local property tax rate less than 0.25%, or \$2.50 per \$1,000 of assessed value. In other words, local district levies are capped at the lesser of a revenue limit (\$2,500 per student) and a rate limit (\$2.50 per \$1,000 of assessed value).

Districts levy property taxes on households and businesses within their attendance boundaries. Some districts have especially high per-student property values due to commercial property or high-priced homes, or a combination of these, providing a large tax base from which to generate local revenues. Other districts have lower per-student property values per student. Given historical research linking wealth accumulation to and more recently to unfair housing policies, a foundational concept within school finance is that local property wealth

Districts with high property values reach the revenue limit first and generally pay a tax rate below \$2.50. Districts with lower property values reach the rate limit first and generate fewer local enrichment levy revenues per student. For those districts, the state provides tax base equalization, called Local Effort Assistance (LEA), but only enough to ensure that districts can generate \$1,500 per student from a tax rate of \$1.50. In other words, because of LEA, all districts receive at least \$1,500 per student if they levy a local tax rate of \$1.50. Additional local property tax increases beyond that amount do not receive state matching funds, and therefore only generate revenues based on the local property wealth. One

school district, Seattle Public Schools, has a special revenue limit of \$3,000 per student. The revenue limit has been increased with inflation since 2019, and the current limit for 2024 is \$3,105 (and \$3,780 for Seattle). The system disadvantages less wealthy districts because property-wealthier districts are capped at \$2,500 per student, but less wealthy districts are only equalized up to \$1,500 per student (both figures are increased annually with inflation). Several recent policy reports have highlighted this issue, and Washington state legislators are considering reforms for the 2025 legislative session.

House Bill 1356 expands the revenue limit by adding \$500 in 2026 and additional 3.33 percentage points in 2027 and subsequent years. The bill would expand the maximum amount of Local Effort Assistance district can receive by \$300 in 2026 and an additional \$200 in 2027 and subsequent years. Senate Bill 5593 takes a different approach, adopting a system that more closely resembles the model in place in prior to the 2019 McCleary-related reforms enacted through House Bill 2242. Under Senate Bill 5593, districts face a revenue limit equal to 30 percent of their total state basic education allotment and categorical funding streams, referred to as each district’s “levy base.” As shown in Figure 2, the statewide average for this amount during the 2023-24 school year was \$13,345, so the 30% maximum creates a revenue limit of \$4,003 per student.ⁱⁱⁱ The bill provides tax base equalization (Local Effort Assistance) up to 18% of the levy base, ensuring that all districts generate the same amount of revenue from as the average district, which for 2023-24 school year was \$2,402 ($\$13,345 \times 0.18$). The state formula generates a different per-pupil revenue amount for each district, based on each district’s characteristics and enrollments demographics, so each district has a slightly different cap (similar to pre-McCleary policy), but the cap falls within \$500 of the statewide average for about 90% of districts. This differs from House Bill 1356, wherein every district has one of two levy lids, similar to current policy.

In the subsections below, we describe the data and methodology used for this brief. We then describe findings and offer policy recommendations.

DATA AND METHODOLOGY

We use data from the Office of Superintendent for Public Instruction (OSPI) F-196 dataset, property tax and levy data (reports 2010, 2030, and 1061), the OSPI 2025 Levy Comparison Tool, a, which draws on Department of Revenue data, and OSPI and U.S. Census datasets covering enrollment, demographic, and neighborhood information.^{iv} We focus on the school years 2014-15 to 2023-24 and use

2023-24 (the most recent year available) to model the current and proposed policies.

To model the impacts of House Bill 1356, we use the OSPI “Report 2030” for 2024 to obtain each district’s current revenue and tax rate. We add the dollar values described earlier, based on how House Bill 1356 will be implemented in 2026 and 2027. Following state policy for determining levy and Local Effort Assistance payments, districts receive 47.38% of their 2025-26 academic year levy revenue based on calendar year 2025 property values, tax rates, and revenue limits, and 52.62% based on the 2026 values.^v

To model Senate Bill 5593, we draw on F-196 data for 2023-24 to determine the “levy base,” or the level of per-pupil state basic education allocation and categorical funds for each district. Figure 2 shows the statewide average for this amount, which is \$13,345, the largest portion of which comes from the basic education allocation. The purpose of Figure 2 is to describe the typical district’s levy base under SB 5593, but the figure also helps show the sources of state funding, for the average Washington school district. After the basic education allocation, the largest portion of state revenues supports special education (16%), while other categorical programs represent a smaller portion, including the Learning Assistance Program (3.4%), Transitional Bilingual Instructional Program (1.8%), Highly Capable (0.2%), Transportation (5.0%), and Food Services (0.4%).

We report results as the annual per-pupil dollar amount in nominal terms, based on revenue projections for calendar year 2026 and 2027, using 2023-24 enrollment levels for per-pupil calculations. For both policies, we use the OSPI-reported Implicit Price Deflator for dollar funding amounts in 2026 and 2027. Our projections roughly align with funding for the 2025-26 and 2026-27 school years.

To calculate statewide average per-pupil funding amounts under different policies, we average the total funding for 2026 and 2027, and divide by 2023-24 statewide enrollment without additional adjustments to dollar values. To assess differences in per-pupil funding *across* school districts, we use regression-adjustments to make “apples-to-apples” comparisons between districts that serve different student populations.^{vi} For example, if lower-income students on average attend schools in lower-cost geographic areas, then comparisons of funding between districts serving higher- and lower-income student populations might be misleading because they would include some funding differences designed to account for geographic cost differences. Our approach is to compare school districts that have similar cost factors, meaning similar geographic labor costs, enrollment levels, and local sparsity or urbanization – factors that influence the cost of providing educational services. Per-pupil averages are weighted by enrollment.

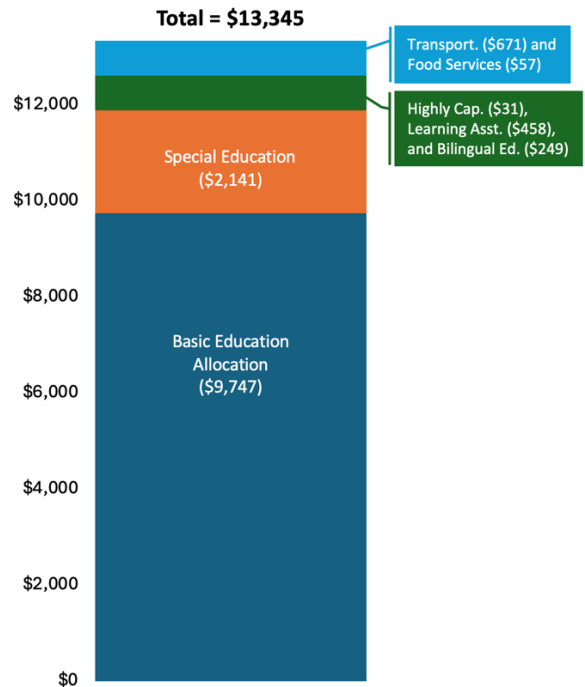


Figure 2. Per-pupil state revenue by funding stream, average across Washington school districts, 2023-24

FINDINGS

Results are displayed in Figure 1, 3 and 4 and in Table 1 below. Figure 1, described earlier, shows that both HB 1356 and SB 5593 increase the amount of revenues districts would generate from local property taxes, and both bills increase Local Effort Assistance, the state’s tax base equalization system. Under current policy, the average district receives most of its general fund local revenues through local property tax, \$2,678 per pupil, and relatively smaller amount in s state matching funds through Local Effort Assistance, \$153 per-pupil on average. These values reflect statewide averages, and not all districts receive Local Effort Assistance, and in any given year, a few Washington school districts do not operate a general fund enrichment levy. At the same time, many districts receive significantly more than the state average, and in 2024, a total of 51 districts had voter approved levies that generated the maximum revenue amount of \$3,150, out of 171 districts that face the revenue limit and 295 statewide (the other 124 districts have lower property values and therefore face a rate limit).

Figure 3 shows the same information as in Figure 1, separately for subsamples of school districts. The first panel, which shows levy revenue and equalization funding under current policy, reveals some of the underlying problems these bills are aiming to address, which are

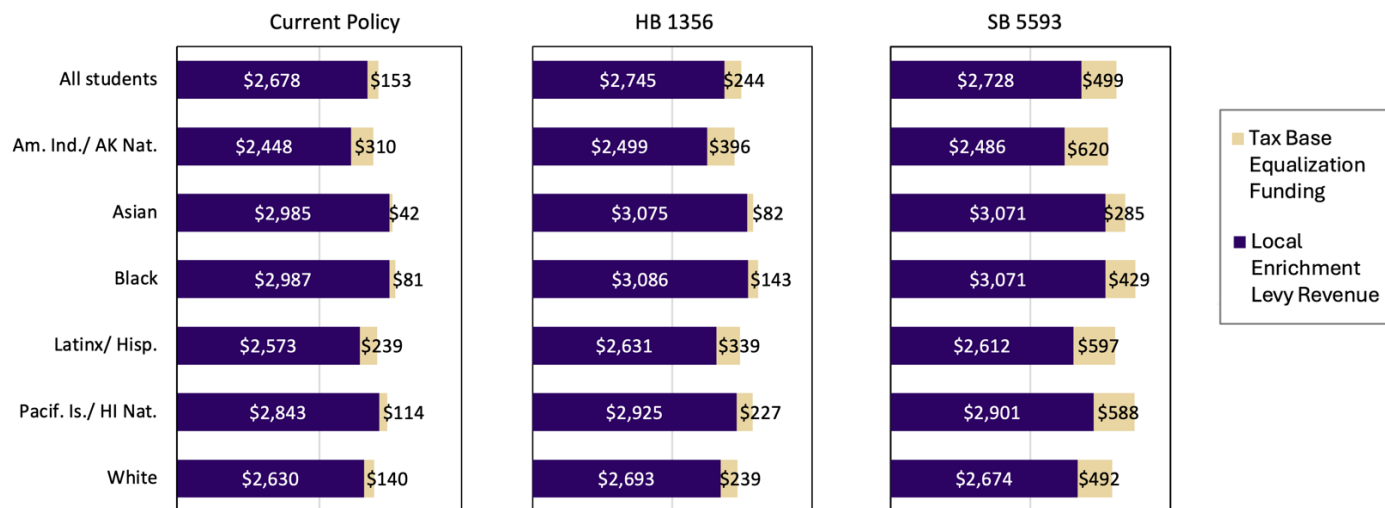


Figure 3. Projected Average Annual Local Levy Revenue and Tax Base Equalization Funding Under Current and Proposed Policies, all students and by race/ethnicity, annual nominal dollars, 2025-2027 Biennium

Note. Dollar values are adjusted for geographic cost of wages, district size, sparsity, and the percent of students receiving special education services.^{vii}

highlighted in recent research.^{viii} The typical student who identifies as Indigenous/ American Indian/ Alaskan Native or as Latinx/ Hispanic receives less local enrichment levy than other students statewide, \$2,448 and \$2,573, respectively, compared to \$2,678 statewide. Local Effort Assistance makes up a part of this gap but does not fully equalize this funding difference (figures are adjusted for local cost factors, Table 1 shows unadjusted values).

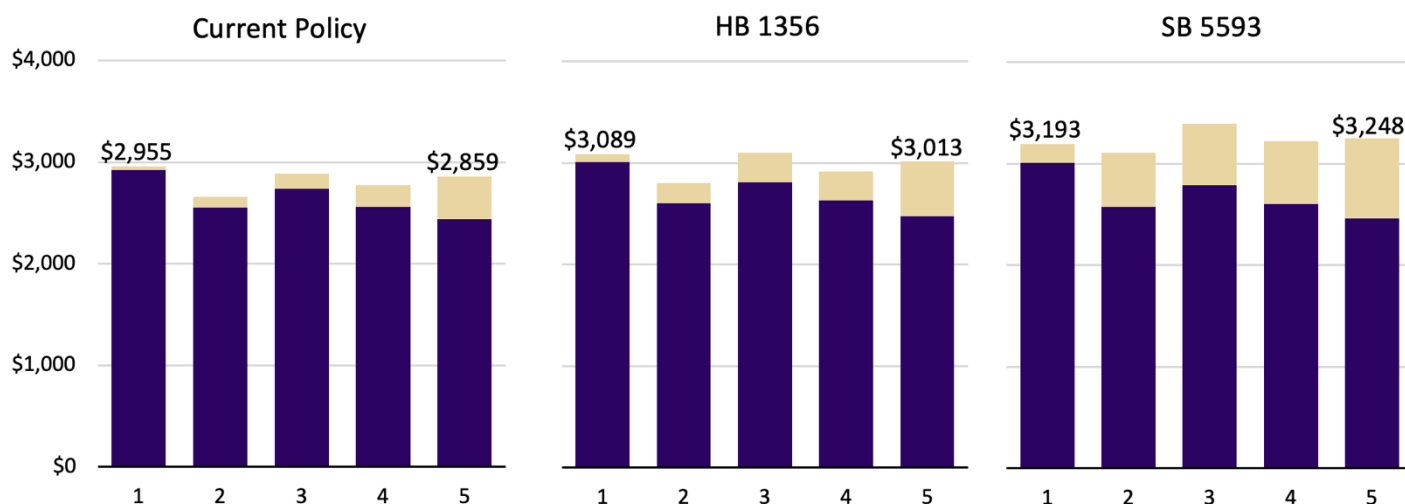
The second and third panels in Figure 3 show HB 1356 and SB 5593 are projected to increase enrichment levy revenue and equalization but do not substantially change how different students are impacted. Under current policy, the amount of per-pupil revenue generated in enrichment levy plus Local Effort Assistance for districts attended by the average Latinx/ Hispanic student is 0.7% less than the statewide average (2,812 compared to \$2,832 statewide), and that number stays at 0.7% under HB 1356 and drops to 0.5% under SB 5593. The gap for Indigenous/ American Indian/ Alaskan Native students similarly reduces from 2.6% to 3.2% for HB 1356 and 3.7% for SB 5594. As a general pattern, districts that receive less enrichment levy receive more equalization funding, but none of the bills provide a large enough increase in Local Effort Assistance (tax base equalization) to close the existing gaps in local funding across school districts. As described in prior research, fundings gaps that systematically vary by student race are not random but result from a combination of policy-induced residential segregation and geographic wealth accumulation, and a school finance structure that relies on property and sales tax revenues to fund schools.^{ix} Providing equal educational opportunity across school districts and student populations generally requires the provision of at least equal resource levels. Policy reforms that provide a

significantly larger increase in Local Effort Assistance are more likely to result in a more equitable funding system.

Figure 4 displays similar information, based on household income and local property values. We use U.S. Census data to assess neighborhood poverty rates. We categorize districts into five groups of 60, based on neighborhood poverty rate and local property values and report the mean enrichment levy and tax base equalization for each group, where per-pupil averages are weighted by student enrollment. The top panel of Figure 4 shows enrichment levy revenues and LEA allocated to districts that fall into one of five quintiles of student poverty. Under current policy, districts in the lowest-poverty group (Q=1) receive an average of \$2,929 per student in enrichment levy and \$219 in equalization (total = \$3,148), while the highest poverty group receives per student enrichment levy and \$483 in equalization (total = \$2,921).

HB 1356 provides approximately a 7% and 5% increase in local enrichment levy revenue plus Local Effort Assistance for districts in the Q1 and Q5 poverty groups respectively, whereas SB 5593 provides increases of 9% and 7% for those groups, respectively. In other words, SB 5593 makes slightly larger increases to levy revenue and LEA; however, even after fully implemented, neither bill would close the gaps between higher and lower-poverty districts. The second panel of Figure 4 shows a similar, starker pattern. Districts with the lowest property values receive the greatest amount of LEA, while no districts in the top three quartiles of per-pupil property value receive any equalization funding at all. Both HB 1356 and SB 5593 add equalization funding and expand revenue limits, but both leave sizeable gaps between property rich and poor school districts.

Panel A. Quintiles by Neighborhood Poverty Rate (5=highest poverty)



Panel B. Quintiles by Per-Student Property Value (5=highest property values)

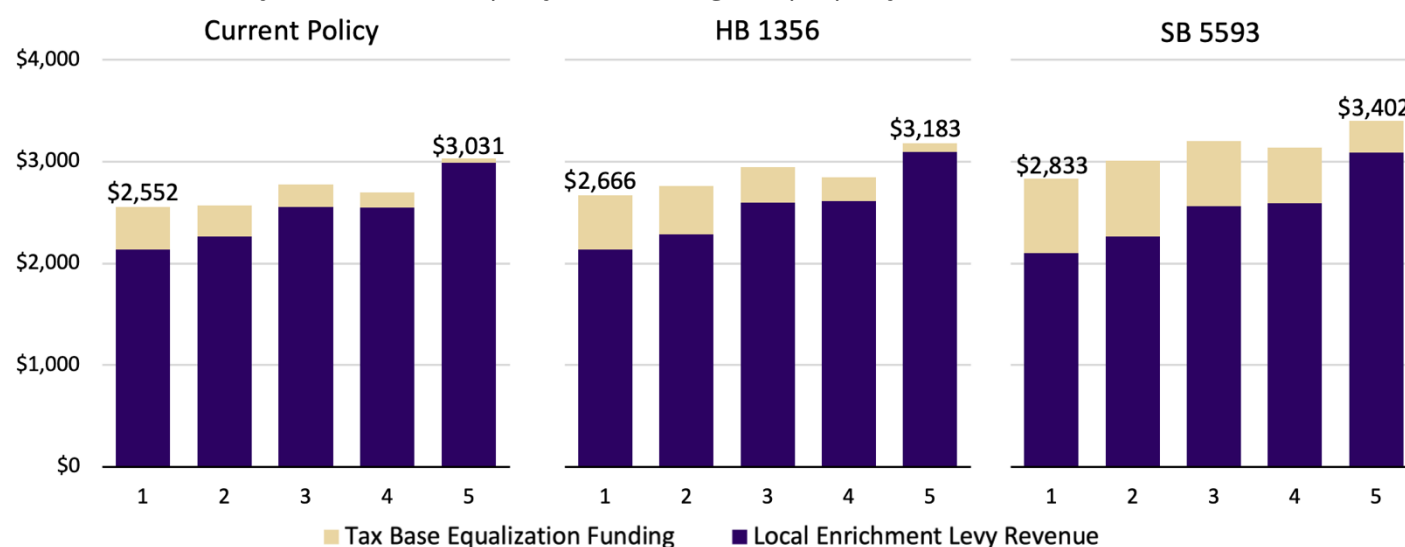


Figure 4. Projected Average Annual Local Levy Revenue and Tax Base Equalization Funding Under Current and Proposed Policies, by neighborhood poverty quintile and property values, nominal dollars, 2025-2027 Biennium

Note. Dollar values are adjusted for geographic cost of wages, district size, sparsity, and the percent of students receiving special education services.*

POLICY IMPLICATIONS

Over the past decade, Washington legislators have made significant improvements to the state's public education system, adding substantially more funding following the McCleary v. Washington court case. However, a large portion of new funding disproportionately benefited wealthier school districts that serve lower-poverty student populations.^{xi} Given these research findings, moving forward, the legislature should consider broader and bolder reforms that target additional funding to higher need school districts. The analysis described in this policy brief shows that neither HB 1356 nor SB 5593 would substantially

change the relative funding of different school districts in the state. The analysis should inform ongoing discussions of policy reforms, but the analysis alone does not provide a clear solution to addressing the competing demands of the state's public school finance system. Below we highlight five key issues for legislators to consider.

Examine student outcomes. Any discussion of education finance must center the values and mission of the school system. Washington state emphasizes excellence in learning and equal educational opportunity. Yet, like many states, Washington school districts differ substantially in their educational outcomes, with high school graduation rates, for example, varying from 95% in some districts to 70% in other districts. Student poverty and household

income are strong predictors of educational outcomes because those measures capture household's diminished of access to resources. A deeper understanding of the factors associated with student outcomes will help state leaders determine how best to target school resources. While schools are not equipped to provide all social services to communities, research shows attending a well-resourced school can substantially alter the life of young children.^{xii} Washington legislators therefore must take responsibility in ensuring that all students have equal educational opportunity to reach high outcome goals. The patterns of current educational outcomes – as well as recent studies of the state K-12 finance model – suggest the funding model could be significantly more progressive.

Consider the impact of shifts in enrollment and property values. District budgets are affected by external factors, including enrollment shifts and increases in property values. For example, declining enrollment creates challenges for school districts because most federal and state funding is allocated on a per-student basis. When schools lose enrollment, the district loses funds but are not necessarily able to cut costs in the short term. How local revenue is impacted by declining enrollment depends on the design of the levy cap systems. Washington's current system includes both a revenue cap and a rate cap, where property-wealthy districts reach the revenue cap first (a per-pupil dollar amount they are not permitted to exceed), while districts with less property wealth reach the rate cap first (a maximum rate above which districts are not permitted to levy). For districts at the revenue cap, a loss of one student means the loss of local revenues in addition to federal and state funding. For districts at the rate cap, a loss of one student results in a decline in Local Effort Assistance, but not in the full amount of per-pupil funding. SB 5593 would bring Washington back to a budget-based levy lid, which used a revenue limit as its cap. Under the SB 5593 revenue limit system, declining enrollment causes declines in per-student funding that would be larger than some (rate capped) district experience currently. Given the projections of declining enrollment in Washington over the next 10 years, a closer examining of how enrollment changes may impact funding will help clarify how districts and specific student populations will be impacted by policy reforms.

Similarly, district levy funding is impacted by changes in property values. For revenue capped districts, increases in local property values will tend to reduce the rate at which those districts need to levy to reach the revenue cap. For rate capped districts, increasing property values can result in loss of Local Effort Assistance.

Provide property tax relief for lower-income households. When districts increase their local enrichment levies, all residential and commercial properties are subject

to the tax, including large businesses. One approach to ensuring businesses pay their fair share of taxes that support the government services from which they benefit is to maintain higher property tax rates, while providing households with homestead exemptions or other rebates that reduce property tax payments. Those property tax rebates can be allocated on a sliding scale, to reduce the disproportionate impact of property tax payments on lower-income households.

Equalize capital funding. The bills examined in this brief focus on general fund revenues, but about 20% of school budgets are allocated to capital (buildings and supplies that last multiple years, see Figure 5). Like many states, Washington's K-12 capital finance system has less equalization than operations funding and is less fiscally progressive in terms of the amount of funds provided to higher-poverty or lower-wealth school districts. Several legislative efforts, including some bills in the 2025 legislative session, have sought to lower the vote-approval threshold down from 60%, however, this change would likely result in increased property taxes for higher-poverty communities. To help improve the quality of school buildings in Washington, the state will need to invest in equalization funding for capital and will likely need to identify additional revenue sources to pay for this needed investment.

Avoid frequent changes to the levy system. Educational systems benefit from consistent policies and funding levels.^{xiii} Washington changed the levy system in 2019 to a rate lid of \$1.50 per \$1,000 of assessed value but increased that limit to \$2.50 the next year after significant push back from districts. Many rate-capped districts did not make additional changes in 2020, even though they had the option to increase their rate. The state may want to consider a stop gap bill that would provide additional funds and then conduct additional analysis of how different levy system reforms will impact school systems and students moving forward.

In summary, HB 1356 and SB 5593 represent important steps forward for improving the state's levy and equalization systems. A deeper analysis of these bills shows that both make slight improvements in the extent to which Washington provides equitable funding to higher-poverty districts and to students of color. However, neither bill would create a substantially progressive finance system, and new reforms will be needed to help provide all students with equal educational opportunity to reach their highest potential.



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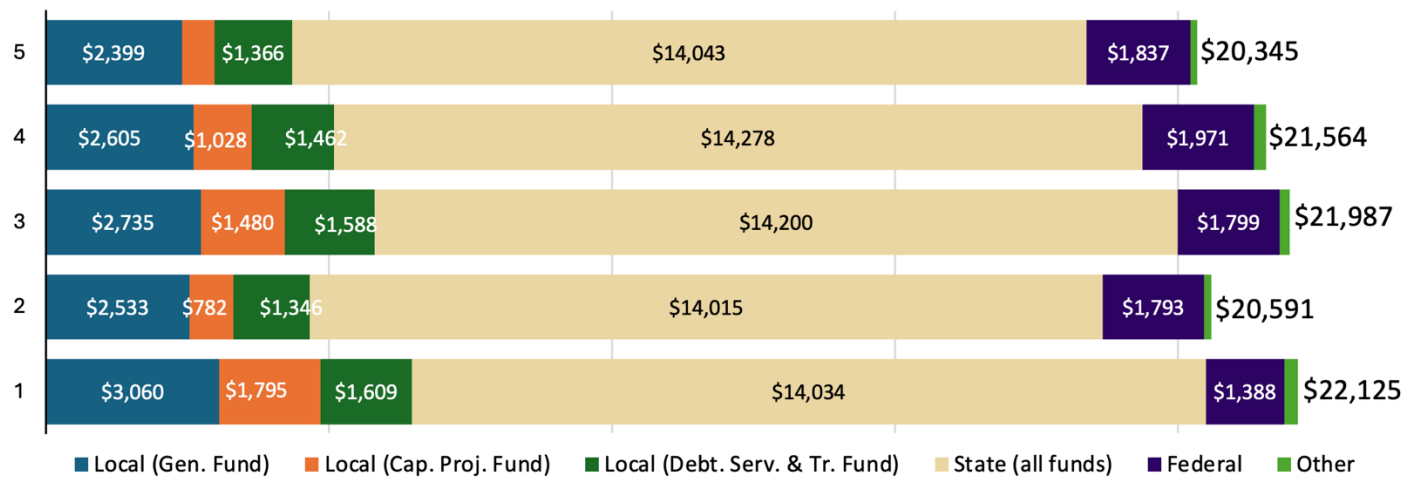
BE BOUNDLESS

Table 1. Projected Average Annual Local Levy Revenue and Tax Base Equalization Funding Under Current and Proposed Policies, by district characteristics, nominal dollars, 2025-2027 Biennium

	Current		House Bill 1356 (Rep. Bergquist)		Senate Bill 5593 (Sen. Wellman)	
	Unadjusted	Adjusted	Unadjusted	Adjusted	Unadjusted	Adjusted
All stu. statewide	\$2,832	--	\$2,989	--	\$3,227	--
<i>A. Weighted average values</i>						
Am. Ind./ AK Na.	\$2,579	\$2,759	\$2,741	\$2,895	\$3,048	\$3,106
Asian	\$3,103	\$3,028	\$3,246	\$3,157	\$3,427	\$3,356
Black	\$3,041	\$3,069	\$3,213	\$3,228	\$3,472	\$3,500
Latinx/ Hisp.	\$2,642	\$2,812	\$2,812	\$2,969	\$3,074	\$3,210
Pacif. Is./ HI Nat.	\$2,864	\$2,957	\$3,035	\$3,152	\$3,387	\$3,489
Two or more	\$2,930	\$2,889	\$3,090	\$3,048	\$3,328	\$3,302
White	\$2,850	\$2,770	\$3,001	\$2,933	\$3,229	\$3,167
Multi-lang. lrn.	\$2,778	\$2,917	\$2,946	\$3,075	\$3,217	\$3,324
Migrant student	\$2,294	\$2,741	\$2,486	\$2,890	\$2,741	\$3,078
Low income	\$2,730	\$2,819	\$2,896	\$2,982	\$3,165	\$3,242
Non low income	\$2,933	\$2,844	\$3,082	\$2,996	\$3,288	\$3,211
<i>B. Averages by quintile</i>						
Neighborhood Poverty Rate						
1	\$3,227	\$2,955	\$3,387	\$3,089	\$3,474	\$3,193
2	\$2,869	\$2,660	\$3,023	\$2,805	\$3,268	\$3,107
3	\$2,689	\$2,888	\$2,798	\$3,103	\$3,143	\$3,394
4	\$2,711	\$2,770	\$2,891	\$2,918	\$3,177	\$3,223
5	\$2,291	\$2,859	\$2,496	\$3,013	\$2,809	\$3,248
Property Value						
1	\$2,001	\$2,552	\$2,214	\$2,666	\$2,415	\$2,833
2	\$2,527	\$2,566	\$2,722	\$2,763	\$3,108	\$3,011
3	\$2,858	\$2,773	\$3,016	\$2,946	\$3,356	\$3,203
4	\$3,102	\$2,697	\$3,179	\$2,846	\$3,411	\$3,135
5	\$3,366	\$3,031	\$3,535	\$3,183	\$3,545	\$3,402
<i>C. Averages by subsample</i>						
By district size						
< 1,000 students	\$2,536	\$2,436	\$2,672	\$2,582	\$2,989	\$2,815
1,000 to 5,000	\$2,867	\$2,930	\$3,068	\$3,108	\$3,332	\$3,354
5,000 to 10,000	\$2,621	\$2,707	\$2,752	\$2,833	\$2,945	\$3,072
10,000 to 20,000	\$2,639	\$2,592	\$2,774	\$2,754	\$2,988	\$2,978
> 20,000	\$3,095	\$3,026	\$3,250	\$3,188	\$3,497	\$3,426
Locale						
City	\$3,006	\$2,951	\$3,197	\$3,108	\$3,441	\$3,386
Suburb	\$2,950	\$2,912	\$3,094	\$3,083	\$3,342	\$3,311
Town	\$2,242	\$2,426	\$2,351	\$2,552	\$2,526	\$2,694
Rural	\$2,448	\$2,576	\$2,587	\$2,727	\$2,842	\$2,964

Note. Dollar values in the “adjusted” column are adjusted for geographic cost of wages, district size, sparsity, and the percent of students receiving special education services (see text). For differences by district size and locale (Panel C), we omit those covariates from the regression.

Panel A. Adjusted for local cost factors



Panel B. Not adjusted for local cost factors

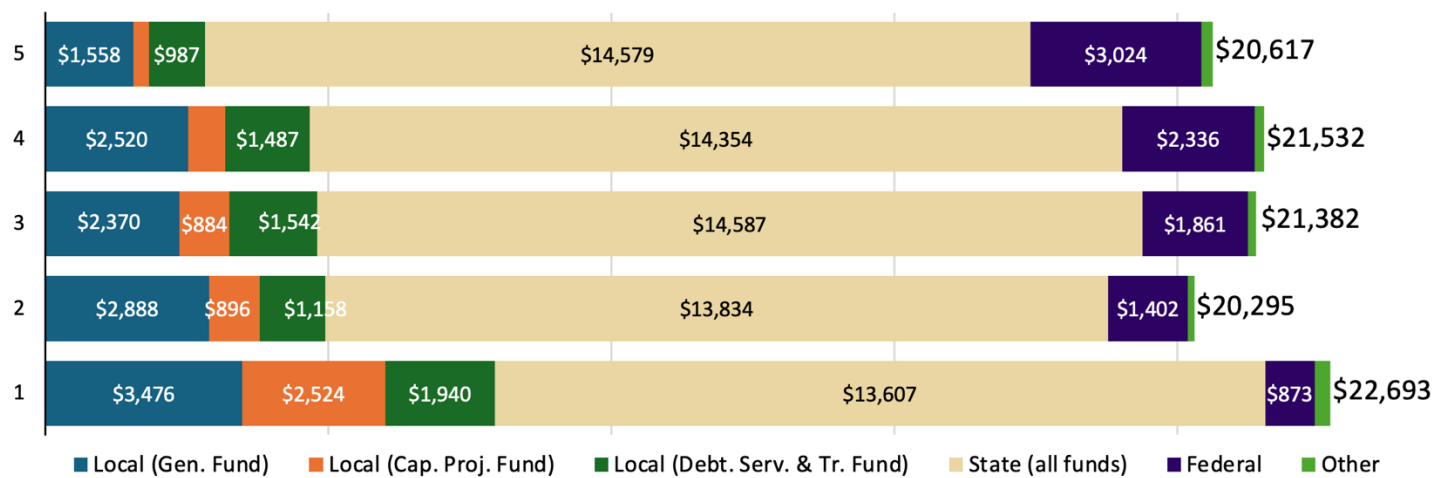


Figure 5. Per-pupil revenues across all funds by neighborhood poverty rate quintile (5=highest poverty), adjusted and unadjusted, 2023-24

Source: Authors' calculation based on OSPI F-196 dataset. Dollar values in Panel A are adjusted for geographic cost of wages, district size, sparsity, and the percent of students receiving special education services.^{xiv}

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- ⁱⁱ Wash. Const. art. IX § 1
- ^{iv} The OSPI F-196 datasets are available here: <https://ospi.k12.wa.us/safs-data-files>, the Reports 1061, 2030, and 2010 are available here: <https://ospi.k12.wa.us/policy-funding/school-apportionment/school-publications/property-tax-levies>, and the OSPI Levy Comparison Tool is available here: <https://ospi.k12.wa.us/policy-funding/school-apportionment/budget-preparations>
- ^v For academic year 2025-26, districts receive 47.38% of their enrichment levy revenues based on 2025 property values, tax rates, and revenue limit policies in place that year, and 52.62% of their enrichment levy revenues based on 2026 property values and tax rates. Similarly, for academic year 2025-26, districts receive 45% of Local Effort Assistance based on 2025 property values, tax rates, and equalization policies in place that year, and 55% of Local Effort Assistance funding based on 2026 figures. As a result, neither HB 1356 nor SB 5593 is fully implemented during academic year 2025-26 because a portion of levy revenues and equalization funding is still based on 2025 property values, tax rates, and revenue limit and equalization policies. By the 2026-27 school year, both policies would be fully implemented. All projections in this policy brief are based on the annual per-pupil funding amounts for the 2025-2027 biennium, reflecting the average policy impact for each school district over the next two school years (2025-26 and 2026-27).
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