

**Chapter 73.08 RCW**  
**VETERANS' RELIEF**

**Sections**

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*Soldiers' and veterans' homes and veterans' cemetery: Chapter 72.36 RCW.*

*Soldiers' home: State Constitution Art. 10 s 3.*

**RCW 73.08.005 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) "Direct costs" includes those allowable costs that can be readily assigned to the statutory objectives of this chapter, consistent with the cost principles promulgated by the federal office of management and budget in circular No. A-87, dated May 10, 2004.

(2) "Family" means the spouse or domestic partner, surviving spouse, surviving domestic partner, and dependent children of a living or deceased veteran, or a service member who was killed in the line of duty regardless of the number of days served.

(3) "Indigent" means a person who is defined as such by the county legislative authority using one or more of the following definitions:

(a) Receiving one of the following types of public assistance: Temporary assistance for needy families, aged, blind, or disabled assistance benefits, pregnant women assistance benefits, poverty-related veterans' benefits, food stamps or food stamp benefits transferred electronically, refugee resettlement benefits, medicaid, medical care services, or supplemental security income;

(b) Receiving an annual income, after taxes, of up to one hundred fifty percent or less of the current federally established poverty level, or receiving an annual income not exceeding a higher qualifying income established by the county legislative authority; or

(c) Unable to pay reasonable costs for shelter, food, utilities, and transportation because his or her available funds are insufficient.

(4) "Indirect costs" includes those allowable costs that are generally associated with carrying out the statutory objectives of this chapter, but the identification and tracking of those costs cannot be readily assigned to a specific statutory objective without an accounting effort that is disproportionate to the benefit received. A county legislative authority may allocate allowable indirect costs to its veterans' assistance fund if it is accomplished in a manner consistent with the cost principles promulgated by the federal office of management and budget in circular No. A-87, dated May 10, 2004.

(5) (a) "Veteran" means:

(i) A person who served in the active military, naval, or air service; a member of the women's air forces service pilots during World War II; a United States documented merchant mariner with service aboard an oceangoing vessel operated by the war shipping administration; the office of defense transportation, or their agents, from December 7, 1941, through December 31, 1946; or a civil service crewmember with service aboard a United States army transport service or United States naval transportation service vessel in oceangoing service from December 7, 1941, through December 31, 1946, who meets one of the following criteria:

(A) Served on active duty for at least one hundred eighty days and who was released with a qualifying discharge as defined in RCW 73.04.005;

(B) Received a qualifying discharge as defined in RCW 73.04.005 with a medical reason for separation for a condition listed as non-existent prior to service, regardless of number of days served; or

(C) Received a qualifying discharge as defined in RCW 73.04.005 and has received a rating for a service connected disability from the United States department of veterans affairs regardless of number of days served;

(ii) A current member honorably serving in the armed forces reserve or national guard who has been activated by presidential call up for purposes other than training;

(iii) A former member of the armed forces reserve or national guard who has fulfilled his or her initial military service obligation and was released with a qualifying discharge as defined in RCW 73.04.005;

(iv) A former member of the armed forces reserve or national guard who does not have over one hundred seventy-nine days of active duty service, but meets the federal definition of a veteran having completed twenty years of service.

(b) At the discretion of the county legislative authority and in consultation with the veterans' advisory board, counties may expand eligibility for the veterans assistance fund as the county determines necessary, which may include serving veterans with additional discharge characterizations.

(6) "Veterans' advisory board" means a board established by a county legislative authority under the authority of RCW 73.08.035.

(7) "Veterans' assistance fund" means an account in the custody of the county auditor, or the chief financial officer in a county operating under a charter, that is funded by taxes levied under the authority of RCW 73.08.080.

(8) "Veterans' assistance program" means a program approved by the county legislative authority under the authority of RCW 73.08.010 that is fully or partially funded by the veterans' assistance fund authorized by RCW 73.08.080. [2024 c 146 s 32; 2017 c 185 s 9; 2016 c 76 s 1; 2013 c 42 s 2; 2011 1st sp.s. c 36 s 17; 2010 1st sp.s. c 8 s 17; 2009 c 35 s 1; 2008 c 6 s 502; 2005 c 250 s 2.]

**Intent—2024 c 146:** See note following RCW 73.04.005.

**Findings—Intent—2011 1st sp.s. c 36:** See RCW 74.62.005.

**Effective date—2011 1st sp.s. c 36:** See note following RCW 74.62.005.

**Findings—Intent—Short title—Effective date—2010 1st sp.s. c 8:**  
See notes following RCW 74.04.225.

**Part headings not law—Severability—2008 c 6:** See RCW 26.60.900 and 26.60.901.

**Intent—2005 c 250:** "(1) It is the intent of the legislature that each county establish a veterans' assistance program to benefit indigent veterans and their families. These programs must be funded, at least in part, by veterans' assistance funds. The legislature intends also for each county to establish a veterans' advisory board responsible for advising the county legislative authority on needed and appropriate assistance programs for local indigent veterans and their families. Recognizing the valuable insight and perspectives that veterans offer, it is the intent of the legislature that each board be comprised entirely of veterans.

(2) The legislature recognizes that ongoing veterans' relief or assistance programs in some areas of the state have provided meaningful assistance to indigent veterans and family members. The legislature further recognizes that veterans' service organizations have traditionally been the initial point of contact for indigent veterans and family members seeking assistance. In recognition of these factors, the legislature intends to authorize, upon the satisfaction of certain administrative requirements, existing veterans' relief or assistance programs to continue providing needed and effective assistance to indigent veterans and their families.

(3) The legislature recognizes that counties respond to the needs of indigent veterans and family members in the manner most appropriate to the needs and resources of the county. The legislature intends for the provisions of this act to facilitate the effective use of assistance funds through efficient model programs that benefit veterans and family members experiencing financial hardships.

(4) It is the policy of the state of Washington that bias shall not play a role in the distribution of the veterans' assistance fund."  
[2005 c 250 s 1.]

**RCW 73.08.010 County veterans' assistance programs for indigent veterans and families—Requirements.** (1) For the relief of indigent veterans, their families, and the families of deceased indigent veterans, the legislative authority of each county shall establish a veterans' assistance program to address the needs of local indigent veterans and their families. The county legislative authority shall consult with and solicit recommendations from the veterans' advisory board established under RCW 73.08.035 to determine the appropriate services needed for local indigent veterans. Veterans' assistance programs shall be funded, at least in part, by the veterans' assistance fund created under the authority of RCW 73.08.080.

(2) The county legislative authority may authorize other entities to administer a veterans' assistance program or programs through grants, contracts, or interlocal agreements. If the county legislative authority authorizes another entity to administer a veterans' assistance program or programs, the terms of the grant, contract, or interlocal agreement must, for each program, specify:

- (a) The details of the program;
- (b) The responsibilities of all parties;

(c) The duration of the program;  
(d) The costs and sources of funding;  
(e) Any insurance or bond requirements;  
(f) The format and frequency of progress and final reports; and  
(g) Any other information deemed necessary or appropriate by either party.

(3) If the county legislative authority authorizes another entity to administer a veterans' assistance program or programs, the authorized entity should, to the extent feasible and consistent with this chapter, ensure that a local branch of a nationally recognized veterans' service organization is the initial point of contact for a veteran or family member seeking assistance.

(4) Nothing in this section shall prohibit or be construed as prohibiting a county from authorizing the continued operation of a veterans' relief or assistance program or programs existing on January 1, 2005, if the authorizing legislative authority:

(a) Solicits advice from the veterans' advisory board established in RCW 73.08.035; and

(b) Satisfies the grant, contractual, or interlocal agreement requirements of subsection (2) of this section. [2005 c 250 s 3; 2002 c 292 s 7; 1983 c 295 s 1; 1947 c 180 s 1; 1945 c 144 s 1; 1921 c 41 s 1; 1919 c 83 s 1; 1907 c 64 s 1; 1893 c 37 s 1; 1888 p 208 s 1; Rem. Supp. 1947 s 10737. Cf. 1935 c 38 s 1.]

**Intent—2005 c 250:** See note following RCW 73.08.005.

*Soldiers' home and colony: Chapter 72.36 RCW.*

*Veterans' rehabilitation council: Chapter 43.61 RCW.*

**RCW 73.08.035 Veterans' advisory boards.** (1) The legislative authority for each county must establish a veterans' advisory board. Upon its establishment, the board shall advise the county legislative authority on the needs of local indigent veterans, the resources available to local indigent veterans, and programs that could benefit the needs of local indigent veterans and their families.

(2) The county legislative authority must solicit representatives from either local branches of nationally recognized veterans' service organizations or the veterans' community at large, or both, to serve on the board. No fewer than a majority of the board members shall be members from nationally recognized veterans' service organizations and only veterans are eligible to serve as board members.

(3) Service on the board is voluntary. The county legislative authority may provide for reimbursement to board members for expenses incurred. [2005 c 250 s 4.]

**Intent—2005 c 250:** See note following RCW 73.08.005.

**RCW 73.08.070 County burial of indigent deceased veterans.** (1) The legislative authority for each county must designate a proper authority to be responsible, at the expense of the county, for the lawful disposition of the remains of any deceased indigent veteran or deceased family member of an indigent veteran who died without leaving means sufficient to defray funeral expenses. The costs of such a

disposition may not exceed the limit established by the county legislative authority nor be less than three hundred dollars.

(2) If the deceased has relatives or friends who desire to conduct the disposition of such deceased person's remains, then a sum not to exceed the limit established by the county legislative authority nor less than three hundred dollars must be paid to the relatives or friends by the county auditor, or by the chief financial officer in a county operating under a charter. Payment must be made to the relatives or friends upon presenting to the auditor or chief financial officer due proof of the death, disposition of the remains, and expenses incurred.

(3) Expenses incurred for the disposition of the remains of a deceased indigent veteran or the deceased family member of an indigent veteran as provided by this section must be paid from the veterans' assistance fund authorized by RCW 73.08.080.

(4) Remains has the same meaning as provided in RCW 68.04.020. [2019 c 432 s 34; 2005 c 250 s 5; 2002 c 292 s 9; 1997 c 286 s 1; 1983 c 295 s 5; 1949 c 15 s 1; 1947 c 180 s 6; 1945 c 144 s 6; 1921 c 41 s 6; 1919 c 83 s 6; 1917 c 42 s 1; 1907 c 64 s 6; 1899 c 99 s 1; 1888 p 209 s 6; Rem. Supp. 1949 s 10757. Formerly RCW 73.24.010.]

**Effective date—2019 c 432:** See note following RCW 68.05.175.

**Intent—2005 c 250:** See note following RCW 73.08.005.

*Counties, disposal of remains of indigent persons: RCW 36.39.030.*

**RCW 73.08.080 Tax levy authorized.** (1) The legislative authority in each county must levy, in addition to the taxes now levied by law, a tax in a sum equal to the amount that would be raised by not less than one and one-eighth cents per thousand dollars of assessed value, and not greater than twenty-seven cents per thousand dollars of assessed value against the taxable property of their respective counties, to be levied and collected as now prescribed by law for the assessment and collection of taxes, for the purpose of creating a veterans' assistance fund. Expenditures from the veterans' assistance fund, and interest earned on balances from the fund, may be used only for:

(a) The veterans' assistance programs authorized by RCW 73.08.010;

(b) The lawful disposition of the remains as defined in RCW 68.04.020 of a deceased indigent veteran or deceased family member of an indigent veteran as authorized by RCW 73.08.070; and

(c) The direct and indirect costs incurred in the administration of the fund as authorized by subsection (2) of this section.

(2) If the funds on deposit in the veterans' assistance fund, less outstanding warrants, on the first Tuesday in September exceed the lesser of the expected yield of one and one-eighth cents per thousand dollars of assessed value against the taxable property of the county or the expected yield of a levy determined as set forth in subsection (5) of this section, the county legislative authority may levy a lesser amount than would otherwise be required under subsection (1) or (5) of this section.

(3) The direct and indirect costs incurred in the administration of the veterans' assistance fund must be computed by the county

auditor, or the chief financial officer in a county operating under a charter, not less than annually. Following the computation of these direct and indirect costs, an amount equal to these costs may then be transferred from the veterans' assistance fund to the county current expense fund.

(4) The amount of a levy allocated to the purposes specified in this section may be reduced in the same proportion as the regular property tax levy of the county is reduced by chapter 84.55 RCW.

(5) (a) The amount of a levy allocated to the purposes specified in this section may be modified from the amount required by subsection (1) of this section as follows:

(i) If the certified levy is reduced from the preceding year's certified levy, the amount of the levy allocated to the purposes specified in this section may be reduced by no more than the same percentage as the certified levy is reduced from the preceding year's certified levy;

(ii) If the certified levy is increased from the preceding year's certified levy, the amount of the levy allocated to the purposes specified in this section may not be less than the base allocation increased by the same percentage as the certified levy is increased from the preceding year's certified levy. However, the amount of the levy allocated to the purposes specified in this section does not have to be increased under this subsection (5) (a) (ii) for the portion of a certified levy increase resulting from a voter-approved increase under RCW 84.55.050 that is dedicated to a specific purpose; or

(iii) If the certified levy is unchanged from the preceding year's certified levy, the amount of the levy allocated to the purposes specified in this section must be equal to or greater than the base allocation.

(b) For purposes of this subsection, the following definitions apply:

(i) "Base allocation" means the most recent allocation that was not reduced under subsection (2) of this section.

(ii) "Certified levy" means the property tax levy for general county purposes certified to the county assessor as required by RCW 84.52.070, excluding any amounts certified under chapters 84.69 and 84.68 RCW.

(6) Subsections (2), (4), and (5) of this section do not preclude a county from increasing the levy amount in subsection (1) of this section to an amount that is greater than the change in the regular county levy. [2019 c 432 s 35; 2013 c 123 s 2; 2005 c 250 s 6; 1985 c 181 s 2; 1983 c 295 s 6; 1980 c 155 s 6; 1973 2nd ex.s. c 4 s 5; 1973 1st ex.s. c 195 s 86; 1970 ex.s. c 47 s 9; 1969 c 57 s 1; 1945 c 144 s 7; 1921 c 41 s 7; 1919 c 83 s 7; 1907 c 64 s 7; 1893 c 37 s 2; 1888 p 210 s 7; Rem. Supp. 1945 s 10742. Formerly RCW 73.08.020.]

**Effective date—2019 c 432:** See note following RCW 68.05.175.

**Intent—2005 c 250:** See note following RCW 73.08.005.

**Effective date—Applicability—1980 c 155:** See note following RCW 84.40.030.

**Emergency—Effective dates—1973 2nd ex.s. c 4:** See notes following RCW 84.52.043.

**Severability—Effective dates and termination dates—Construction**  
**—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**RCW 73.08.090 Public assistance eligibility.** The department of social and health services shall exempt payments provided under RCW 73.08.005, 73.08.035, 73.08.010, 73.08.070, and 73.08.080 when determining eligibility for public assistance. [2005 c 250 s 7.]

**Intent—2005 c 250:** See note following RCW 73.08.005.