
SUBSTITUTE SENATE BILL 6031

State of Washington 65th Legislature 2018 Regular Session

By Senate Ways & Means (originally sponsored by Senator Van De Wege)

READ FIRST TIME 02/02/18.

1 AN ACT Relating to administration of veterans' assistance levies;
2 and amending RCW 73.08.080 and 84.52.010.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 73.08.080 and 2013 c 123 s 2 are each amended to
5 read as follows:

6 (1) The legislative authority in each county must levy, in
7 addition to the taxes now levied by law, a tax in a sum equal to the
8 amount which would be raised by not less than one and one-eighth
9 cents per thousand dollars of assessed value, and not greater than
10 twenty-seven cents per thousand dollars of assessed value against the
11 taxable property of their respective counties, to be levied and
12 collected as now prescribed by law for the assessment and collection
13 of taxes, for the purpose of creating a veterans' assistance fund.
14 The levy must be imposed as an additional levy, independent of the
15 regular property tax levy of the county. Expenditures from the
16 veterans' assistance fund, and interest earned on balances from the
17 fund, may be used only for:

18 (a) The veterans' assistance programs authorized by RCW
19 73.08.010;

1 (b) The burial or cremation of a deceased indigent veteran or
2 deceased family member of an indigent veteran as authorized by RCW
3 73.08.070; and

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

6 (2) If the funds on deposit in the veterans' assistance fund,
7 less outstanding warrants, on the first Tuesday in September exceed
8 the lesser of the expected yield of one and one-eighth cents per
9 thousand dollars of assessed value against the taxable property of
10 the county or the expected yield of a levy determined as set forth in
11 subsection ~~((+5))~~ (4) of this section, the county legislative
12 authority may levy a lesser amount than would otherwise be required
13 under subsection (1) or ~~((+5))~~ (4) of this section.

14 (3) The direct and indirect costs incurred in the administration
15 of the veterans' assistance fund must be computed by the county
16 auditor, or the chief financial officer in a county operating under a
17 charter, not less than annually. Following the computation of these
18 direct and indirect costs, an amount equal to these costs may then be
19 transferred from the veterans' assistance fund to the county current
20 expense fund.

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

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

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

32 (ii) If the certified levy is increased from the preceding year's
33 certified levy, the amount of the levy allocated to the purposes
34 specified in this section may not be less than the base allocation
35 increased by the same percentage as the certified levy is increased
36 from the preceding year's certified levy. However, the amount of the
37 levy allocated to the purposes specified in this section does not
38 have to be increased under this subsection ~~((+5))~~ (4)(a)(ii) for the
39 portion of a certified levy increase resulting from a voter-approved

1 increase under RCW 84.55.050 that is dedicated to a specific purpose;
2 or

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

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

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

11 (ii) "Certified levy" means the property tax levy for general
12 county purposes certified to the county assessor as required by RCW
13 84.52.070, excluding any amounts certified under chapters 84.69 and
14 84.68 RCW.

15 ~~((6))~~ (5) Subsections ~~(2)~~ ~~(7)~~ and ~~(4)~~ ~~(7)~~ ~~and~~ ~~(5)~~ of this
16 section do not preclude a county from increasing the levy amount in
17 subsection (1) of this section to an amount that is greater than the
18 change in the regular county levy.

19 **Sec. 2.** RCW 84.52.010 and 2017 c 196 s 10 are each amended to
20 read as follows:

21 (1) Except as is permitted under RCW 84.55.050, all taxes must be
22 levied or voted in specific amounts.

23 (2) The rate percent of all taxes for state and county purposes,
24 and purposes of taxing districts coextensive with the county, must be
25 determined, calculated and fixed by the county assessors of the
26 respective counties, within the limitations provided by law, upon the
27 assessed valuation of the property of the county, as shown by the
28 completed tax rolls of the county, and the rate percent of all taxes
29 levied for purposes of taxing districts within any county must be
30 determined, calculated and fixed by the county assessors of the
31 respective counties, within the limitations provided by law, upon the
32 assessed valuation of the property of the taxing districts
33 respectively.

34 (3) When a county assessor finds that the aggregate rate of tax
35 levy on any property, that is subject to the limitations set forth in
36 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
37 either of these sections, the assessor must recompute and establish a
38 consolidated levy in the following manner:

1 (a) The full certified rates of tax levy for state, county,
2 county road district, regional transit authority, and city or town
3 purposes must be extended on the tax rolls in amounts not exceeding
4 the limitations established by law; however any state levy takes
5 precedence over all other levies and may not be reduced for any
6 purpose other than that required by RCW 84.55.010. If, as a result of
7 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,
8 84.52.105, the portion of the levy by a metropolitan park district
9 that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and
10 84.52.140, and the portion of the levy by a flood control zone
11 district that was protected under RCW 84.52.816, the combined rate of
12 regular property tax levies that are subject to the one percent
13 limitation exceeds one percent of the true and fair value of any
14 property, then these levies must be reduced as follows:

15 (i) The portion of the levy by a flood control zone district that
16 was protected under RCW 84.52.816 must be reduced until the combined
17 rate no longer exceeds one percent of the true and fair value of any
18 property or must be eliminated;

19 (ii) If the combined rate of regular property tax levies that are
20 subject to the one percent limitation still exceeds one percent of
21 the true and fair value of any property, the levy imposed by a county
22 under RCW 84.52.140 must be reduced until the combined rate no longer
23 exceeds one percent of the true and fair value of any property or
24 must be eliminated;

25 (iii) If the combined rate of regular property tax levies that
26 are subject to the one percent limitation still exceeds one percent
27 of the true and fair value of any property, the portion of the levy
28 by a fire protection district or regional fire protection service
29 authority that is protected under RCW 84.52.125 must be reduced until
30 the combined rate no longer exceeds one percent of the true and fair
31 value of any property or must be eliminated;

32 (iv) If the combined rate of regular property tax levies that are
33 subject to the one percent limitation still exceeds one percent of
34 the true and fair value of any property, the levy imposed by a county
35 under RCW 84.52.135 must be reduced until the combined rate no longer
36 exceeds one percent of the true and fair value of any property or
37 must be eliminated;

38 (v) If the combined rate of regular property tax levies that are
39 subject to the one percent limitation still exceeds one percent of
40 the true and fair value of any property, the levy imposed by a ferry

1 district under RCW 36.54.130 must be reduced until the combined rate
2 no longer exceeds one percent of the true and fair value of any
3 property or must be eliminated;

4 (vi) If the combined rate of regular property tax levies that are
5 subject to the one percent limitation still exceeds one percent of
6 the true and fair value of any property, the portion of the levy by a
7 metropolitan park district that is protected under RCW 84.52.120 must
8 be reduced until the combined rate no longer exceeds one percent of
9 the true and fair value of any property or must be eliminated;

10 (vii) If the combined rate of regular property tax levies that
11 are subject to the one percent limitation still exceeds one percent
12 of the true and fair value of any property, then the levies imposed
13 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
14 under RCW 84.52.069 that is in excess of thirty cents per thousand
15 dollars of assessed value, must be reduced on a pro rata basis until
16 the combined rate no longer exceeds one percent of the true and fair
17 value of any property or must be eliminated; and

18 (viii) If the combined rate of regular property tax levies that
19 are subject to the one percent limitation still exceeds one percent
20 of the true and fair value of any property, then the thirty cents per
21 thousand dollars of assessed value of tax levy imposed under RCW
22 84.52.069 must be reduced until the combined rate no longer exceeds
23 one percent of the true and fair value of any property or eliminated.

24 (b) The certified rates of tax levy subject to these limitations
25 by all junior taxing districts imposing taxes on such property and
26 the tax levy under RCW 73.08.080 must be reduced or eliminated as
27 follows to bring the consolidated levy of taxes on such property
28 within the provisions of these limitations:

29 (i) First, the certified property tax levy authorized under RCW
30 73.08.080 must be reduced on a pro rata basis or eliminated;

31 (ii) Second, the certified property tax levy authorized under RCW
32 84.52.821 must be reduced on a pro rata basis or eliminated;

33 (~~(ii) Second,~~) (iii) Third, if the consolidated tax levy rate
34 still exceeds these limitations, the certified property tax levy
35 rates of those junior taxing districts authorized under RCW
36 36.68.525, 36.69.145, 35.95A.100, and 67.38.130 must be reduced on a
37 pro rata basis or eliminated;

38 (~~(iii) Third,~~) (iv) Fourth, if the consolidated tax levy rate
39 still exceeds these limitations, the certified property tax levy
40 rates of flood control zone districts other than the portion of a

1 levy protected under RCW 84.52.816 must be reduced on a pro rata
2 basis or eliminated;

3 ~~((iv) Fourth,))~~ (v) Fifth, if the consolidated tax levy rate
4 still exceeds these limitations, the certified property tax levy
5 rates of all other junior taxing districts, other than fire
6 protection districts, regional fire protection service authorities,
7 library districts, the first fifty cent per thousand dollars of
8 assessed valuation levies for metropolitan park districts, and the
9 first fifty cent per thousand dollars of assessed valuation levies
10 for public hospital districts, must be reduced on a pro rata basis or
11 eliminated;

12 ~~((v) Fifth,))~~ (vi) Sixth, if the consolidated tax levy rate
13 still exceeds these limitations, the first fifty cent per thousand
14 dollars of assessed valuation levies for metropolitan park districts
15 created on or after January 1, 2002, must be reduced on a pro rata
16 basis or eliminated;

17 ~~((vi) Sixth,))~~ (vii) Seventh, if the consolidated tax levy rate
18 still exceeds these limitations, the certified property tax levy
19 rates authorized to fire protection districts under RCW 52.16.140 and
20 52.16.160 and regional fire protection service authorities under RCW
21 52.26.140(1) (b) and (c) must be reduced on a pro rata basis or
22 eliminated; and

23 ~~((vii) Seventh,))~~ (viii) Eighth, if the consolidated tax levy
24 rate still exceeds these limitations, the certified property tax levy
25 rates authorized for fire protection districts under RCW 52.16.130,
26 regional fire protection service authorities under RCW
27 52.26.140(1)(a), library districts, metropolitan park districts
28 created before January 1, 2002, under their first fifty cent per
29 thousand dollars of assessed valuation levy, and public hospital
30 districts under their first fifty cent per thousand dollars of
31 assessed valuation levy, must be reduced on a pro rata basis or
32 eliminated.

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