
HOUSE BILL 1102

State of Washington 61st Legislature 2009 Regular Session

By Representatives Moeller, Green, and Conway

Read first time 01/13/09. Referred to Committee on Finance.

1 AN ACT Relating to the property tax revenue limit for the county
2 veterans' assistance levy; amending RCW 73.08.080 and 84.55.005; and
3 creating a new section.

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

5 **Sec. 1.** RCW 73.08.080 and 2005 c 250 s 6 are each amended to read
6 as follows:

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

- 17 (a) The veterans' assistance programs authorized by RCW 73.08.010;
18 (b) The burial or cremation of a deceased indigent veteran or

1 deceased family member of an indigent veteran as authorized by RCW
2 73.08.070; and

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

5 (2) If the funds on deposit in the veterans' assistance fund, less
6 outstanding warrants, on the first Tuesday in September exceed the
7 expected yield of one and one-eighth cents per thousand dollars of
8 assessed value against the taxable property of the county, the county
9 legislative authority may levy a lesser amount. The direct and
10 indirect costs incurred in the administration of the veterans'
11 assistance fund shall be computed by the county auditor, or the chief
12 financial officer in a county operating under a charter, not less than
13 annually. Following the computation of these direct and indirect
14 costs, an amount equal to these costs may then be transferred from the
15 veterans' assistance fund to the county current expense fund.

16 (3) The amount of a levy allocated to the purposes specified in
17 this section (~~(may)~~) shall be reduced (~~(in the same proportion as the~~
18 ~~regular property tax levy of the county is reduced)~~) as required by
19 chapter 84.55 RCW.

20 **Sec. 2.** RCW 84.55.005 and 2007 sp.s. c 1 s 1 are each amended to
21 read as follows:

22 As used in this chapter:

23 (1) "Inflation" means the percentage change in the implicit price
24 deflator for personal consumption expenditures for the United States as
25 published for the most recent twelve-month period by the bureau of
26 economic analysis of the federal department of commerce in September of
27 the year before the taxes are payable;

28 (2)(a) Except as provided in (b) of this subsection, "limit factor"
29 means:

30 (~~(a)~~) (i) For taxing districts with a population of less than ten
31 thousand in the calendar year prior to the assessment year, one hundred
32 one percent;

33 (~~(b)~~) (ii) For taxing districts for which a limit factor is
34 authorized under RCW 84.55.0101, the lesser of the limit factor
35 authorized under that section or one hundred one percent;

36 (~~(c)~~) (iii) For all other districts, the lesser of one hundred
37 one percent or one hundred percent plus inflation;

1 (b) For the portion of the county levy allocated under RCW
2 73.08.080, "limit factor" means a factor not to exceed one hundred six
3 percent; and

4 (3) "Regular property taxes" has the meaning given it in RCW
5 84.04.140.

6 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
7 collection in 2010 and thereafter.

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