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HOUSE BILL 1759

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State of Washington                      63rd Legislature                      2013 Regular Session

By Representatives Seaquist, Hunt, and Ryu

Read first time 02/07/13. Referred to Committee on Finance.

1            AN ACT Relating to veterans' assistance levies; amending RCW  
2 73.08.080, 84.52.043, 84.52.043, 84.52.010, and 84.52.010; creating a  
3 new section; providing an effective date; and providing an expiration  
4 date.

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

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

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

19            (a) The veterans' assistance programs authorized by RCW 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 of  
5 the fund as authorized by subsection (2) of this section.

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

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

20 **Sec. 2.** RCW 84.52.043 and 2011 c 275 s 2 are each amended to read  
21 as follows:

22 Within and subject to the limitations imposed by RCW 84.52.050 as  
23 amended, the regular ad valorem tax levies upon real and personal  
24 property by the taxing districts hereafter named are as follows:

25 (1) Levies of the senior taxing districts are as follows: (a) The  
26 levy by the state may not exceed three dollars and sixty cents per  
27 thousand dollars of assessed value adjusted to the state equalized  
28 value in accordance with the indicated ratio fixed by the state  
29 department of revenue to be used exclusively for the support of the  
30 common schools; (b) the levy by any county may not exceed one dollar  
31 and eighty cents per thousand dollars of assessed value; (c) the levy  
32 by any road district may not exceed two dollars and twenty-five cents  
33 per thousand dollars of assessed value; and (d) the levy by any city or  
34 town may not exceed three dollars and thirty-seven and one-half cents  
35 per thousand dollars of assessed value. However any county is hereby  
36 authorized to increase its levy from one dollar and eighty cents to a  
37 rate not to exceed two dollars and forty-seven and one-half cents per

1 thousand dollars of assessed value for general county purposes if the  
2 total levies for both the county and any road district within the  
3 county do not exceed four dollars and five cents per thousand dollars  
4 of assessed value, and no other taxing district has its levy reduced as  
5 a result of the increased county levy.

6 (2) The aggregate levies of junior taxing districts and senior  
7 taxing districts, other than the state, may not exceed five dollars and  
8 ninety cents per thousand dollars of assessed valuation. The term  
9 "junior taxing districts" includes all taxing districts other than the  
10 state, counties, road districts, cities, towns, port districts, and  
11 public utility districts. The limitations provided in this subsection  
12 do not apply to: (a) Levies at the rates provided by existing law by  
13 or for any port or public utility district; (b) excess property tax  
14 levies authorized in Article VII, section 2 of the state Constitution;  
15 (c) levies for acquiring conservation futures as authorized under RCW  
16 84.34.230; (d) levies for emergency medical care or emergency medical  
17 services imposed under RCW 84.52.069; (e) levies to finance affordable  
18 housing for very low-income housing imposed under RCW 84.52.105; (f)  
19 the portions of levies by metropolitan park districts that are  
20 protected under RCW 84.52.120; (g) levies imposed by ferry districts  
21 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW  
22 84.52.135; (i) the portions of levies by fire protection districts that  
23 are protected under RCW 84.52.125; (j) levies by counties for transit-  
24 related purposes under RCW 84.52.140; ~~((and))~~ (k) the protected portion  
25 of the levies imposed under RCW 86.15.160 by flood control zone  
26 districts in a county with a population of seven hundred seventy-five  
27 thousand or more that are coextensive with a county; and (l) levies for  
28 veterans' assistance under RCW 73.08.080.

29 **Sec. 3.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to read  
30 as follows:

31 Within and subject to the limitations imposed by RCW 84.52.050 as  
32 amended, the regular ad valorem tax levies upon real and personal  
33 property by the taxing districts hereafter named shall be as follows:

34 (1) Levies of the senior taxing districts ~~((shall be))~~ are as  
35 follows: (a) The levy by the state shall not exceed three dollars and  
36 sixty cents per thousand dollars of assessed value adjusted to the  
37 state equalized value in accordance with the indicated ratio fixed by

1 the state department of revenue to be used exclusively for the support  
2 of the common schools; (b) the levy by any county (~~shall~~) may not  
3 exceed one dollar and eighty cents per thousand dollars of assessed  
4 value; (c) the levy by any road district shall not exceed two dollars  
5 and twenty-five cents per thousand dollars of assessed value; and (d)  
6 the levy by any city or town shall not exceed three dollars and thirty-  
7 seven and one-half cents per thousand dollars of assessed value.  
8 However any county is hereby authorized to increase its levy from one  
9 dollar and eighty cents to a rate not to exceed two dollars and forty-  
10 seven and one-half cents per thousand dollars of assessed value for  
11 general county purposes if the total levies for both the county and any  
12 road district within the county do not exceed four dollars and five  
13 cents per thousand dollars of assessed value, and no other taxing  
14 district has its levy reduced as a result of the increased county levy.

15 (2) The aggregate levies of junior taxing districts and senior  
16 taxing districts, other than the state, shall not exceed five dollars  
17 and ninety cents per thousand dollars of assessed valuation. The term  
18 "junior taxing districts" includes all taxing districts other than the  
19 state, counties, road districts, cities, towns, port districts, and  
20 public utility districts. The limitations provided in this subsection  
21 shall not apply to: (a) Levies at the rates provided by existing law  
22 by or for any port or public utility district; (b) excess property tax  
23 levies authorized in Article VII, section 2 of the state Constitution;  
24 (c) levies for acquiring conservation futures as authorized under RCW  
25 84.34.230; (d) levies for emergency medical care or emergency medical  
26 services imposed under RCW 84.52.069; (e) levies to finance affordable  
27 housing for very low-income housing imposed under RCW 84.52.105; (f)  
28 the portions of levies by metropolitan park districts that are  
29 protected under RCW 84.52.120; (g) levies imposed by ferry districts  
30 under RCW 36.54.130; (h) levies for criminal justice purposes under RCW  
31 84.52.135; (i) the portions of levies by fire protection districts that  
32 are protected under RCW 84.52.125; (~~and~~) (j) levies by counties for  
33 transit-related purposes under RCW 84.52.140; and (k) levies for  
34 veterans' assistance under RCW 73.08.080.

35 **Sec. 4.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each amended  
36 to read as follows:

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

3 (2) The rate percent of all taxes for state and county purposes,  
4 and purposes of taxing districts coextensive with the county, must be  
5 determined, calculated and fixed by the county assessors of the  
6 respective counties, within the limitations provided by law, upon the  
7 assessed valuation of the property of the county, as shown by the  
8 completed tax rolls of the county, and the rate percent of all taxes  
9 levied for purposes of taxing districts within any county must be  
10 determined, calculated and fixed by the county assessors of the  
11 respective counties, within the limitations provided by law, upon the  
12 assessed valuation of the property of the taxing districts  
13 respectively.

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

19 (a) The full certified rates of tax levy for state, county, county  
20 road district, and city or town purposes must be extended on the tax  
21 rolls in amounts not exceeding the limitations established by law;  
22 however any state levy takes precedence over all other levies and may  
23 not be reduced for any purpose other than that required by RCW  
24 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
25 73.08.080, 84.34.230, 84.52.069, 84.52.105, the portion of the levy by  
26 a metropolitan park district that was protected under RCW 84.52.120,  
27 84.52.125, 84.52.135, 84.52.140, and the protected portion of the levy  
28 under RCW 86.15.160 by flood control zone districts in a county with a  
29 population of seven hundred seventy-five thousand or more that are  
30 coextensive with a county, the combined rate of regular property tax  
31 levies that are subject to the one percent limitation exceeds one  
32 percent of the true and fair value of any property, then these levies  
33 must be reduced as follows:

34 (i) The portion of the levy by a metropolitan park district that  
35 has a population of less than one hundred fifty thousand and is located  
36 in a county with a population of one million five hundred thousand or  
37 more that is protected under RCW 84.52.120 must be reduced until the

1 combined rate no longer exceeds one percent of the true and fair value  
2 of any property or must be eliminated;

3 (ii) If the combined rate of regular property tax levies that are  
4 subject to the one percent limitation still exceeds one percent of the  
5 true and fair value of any property, the protected portion of the levy  
6 imposed under RCW 86.15.160 by a flood control zone district in a  
7 county with a population of seven hundred seventy-five thousand or more  
8 that is coextensive with a county must be reduced until the combined  
9 rate no longer exceeds one percent of the true and fair value of any  
10 property or must be eliminated;

11 (iii) If the combined rate of regular property tax levies that are  
12 subject to the one percent limitation still exceeds one percent of the  
13 true and fair value of any property, the levy imposed by a county under  
14 RCW 84.52.140 must be reduced until the combined rate no longer exceeds  
15 one percent of the true and fair value of any property or must be  
16 eliminated;

17 (iv) If the combined rate of regular property tax levies that are  
18 subject to the one percent limitation still exceeds one percent of the  
19 true and fair value of any property, the portion of the levy by a fire  
20 protection district that is protected under RCW 84.52.125 must be  
21 reduced until the combined rate no longer exceeds one percent of the  
22 true and fair value of any property or must be eliminated;

23 (v) If the combined rate of regular property tax levies that are  
24 subject to the one percent limitation still exceeds one percent of the  
25 true and fair value of any property, the levy imposed by a county under  
26 RCW 84.52.135 must be reduced until the combined rate no longer exceeds  
27 one percent of the true and fair value of any property or must be  
28 eliminated;

29 (vi) If the combined rate of regular property tax levies that are  
30 subject to the one percent limitation still exceeds one percent of the  
31 true and fair value of any property, the levy imposed by a ferry  
32 district under RCW 36.54.130 must be reduced until the combined rate no  
33 longer exceeds one percent of the true and fair value of any property  
34 or must be eliminated;

35 (vii) If the combined rate of regular property tax levies that are  
36 subject to the one percent limitation still exceeds one percent of the  
37 true and fair value of any property, the portion of the levy by a  
38 metropolitan park district with a population of one hundred fifty

1 thousand or more that is protected under RCW 84.52.120 must be reduced  
2 until the combined rate no longer exceeds one percent of the true and  
3 fair value of any property or must be eliminated;

4 (viii) If the combined rate of regular property tax levies that are  
5 subject to the one percent limitation still exceeds one percent of the  
6 true and fair value of any property, then the levies imposed under RCW  
7 84.34.230, 84.52.105, and any portion of the levy imposed under RCW  
8 84.52.069 that is in excess of thirty cents per thousand dollars of  
9 assessed value, must be reduced on a pro rata basis until the combined  
10 rate no longer exceeds one percent of the true and fair value of any  
11 property or must be eliminated; and

12 (ix) If the combined rate of regular property tax levies that are  
13 subject to the one percent limitation still exceeds one percent of the  
14 true and fair value of any property, then the thirty cents per thousand  
15 dollars of assessed value of tax levy imposed under RCW 84.52.069 must  
16 be reduced until the combined rate no longer exceeds one percent of the  
17 true and fair value of any property or must be eliminated.

18 (b) The certified rates of tax levy subject to these limitations by  
19 all junior taxing districts imposing taxes on such property must be  
20 reduced or eliminated as follows to bring the consolidated levy of  
21 taxes on such property within the provisions of these limitations:

22 (i) First, the certified property tax levy rates of those junior  
23 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,  
24 and 67.38.130 must be reduced on a pro rata basis or eliminated;

25 (ii) Second, if the consolidated tax levy rate still exceeds these  
26 limitations, the certified property tax levy rates of flood control  
27 zone districts other than the portion of a levy protected under RCW  
28 84.52.815 must be reduced on a pro rata basis or eliminated;

29 (iii) Third, if the consolidated tax levy rate still exceeds these  
30 limitations, the certified property tax levy rates of all other junior  
31 taxing districts, other than fire protection districts, regional fire  
32 protection service authorities, library districts, the first fifty cent  
33 per thousand dollars of assessed valuation levies for metropolitan park  
34 districts, and the first fifty cent per thousand dollars of assessed  
35 valuation levies for public hospital districts, must be reduced on a  
36 pro rata basis or eliminated;

37 (iv) Fourth, if the consolidated tax levy rate still exceeds these

1 limitations, the first fifty cent per thousand dollars of assessed  
2 valuation levies for metropolitan park districts created on or after  
3 January 1, 2002, must be reduced on a pro rata basis or eliminated;

4 (v) Fifth, if the consolidated tax levy rate still exceeds these  
5 limitations, the certified property tax levy rates authorized to fire  
6 protection districts under RCW 52.16.140 and 52.16.160 and regional  
7 fire protection service authorities under RCW 52.26.140(1) (b) and (c)  
8 must be reduced on a pro rata basis or eliminated; and

9 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
10 limitations, the certified property tax levy rates authorized for fire  
11 protection districts under RCW 52.16.130, regional fire protection  
12 service authorities under RCW 52.26.140(1)(a), library districts,  
13 metropolitan park districts created before January 1, 2002, under their  
14 first fifty cent per thousand dollars of assessed valuation levy, and  
15 public hospital districts under their first fifty cent per thousand  
16 dollars of assessed valuation levy, must be reduced on a pro rata basis  
17 or eliminated.

18 **Sec. 5.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read  
19 as follows:

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

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

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

1       (~~(1)~~) (a) The full certified rates of tax levy for state, county,  
2 county road district, veterans' assistance levy under RCW 73.08.080,  
3 and city or town purposes (~~(shall)~~) must be extended on the tax rolls  
4 in amounts not exceeding the limitations established by law; however  
5 any state levy shall take precedence over all other levies and shall  
6 not be reduced for any purpose other than that required by RCW  
7 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
8 73.08.080, 84.34.230, 84.52.069, 84.52.105, the portion of the levy by  
9 a metropolitan park district that was protected under RCW 84.52.120,  
10 84.52.125, 84.52.135, and 84.52.140, the combined rate of regular  
11 property tax levies that are subject to the one percent limitation  
12 exceeds one percent of the true and fair value of any property, then  
13 these levies (~~(shall)~~) must be reduced as follows:

14       (~~(a)~~) (i) The levy imposed by a county under RCW 84.52.140  
15 (~~(shall)~~) must be reduced until the combined rate no longer exceeds one  
16 percent of the true and fair value of any property or (~~(shall)~~) must be  
17 eliminated;

18       (~~(b)~~) (ii) If the combined rate of regular property tax levies  
19 that are subject to the one percent limitation still exceeds one  
20 percent of the true and fair value of any property, the portion of the  
21 levy by a fire protection district that is protected under RCW  
22 84.52.125 (~~(shall)~~) must be reduced until the combined rate no longer  
23 exceeds one percent of the true and fair value of any property or  
24 (~~(shall)~~) must be eliminated;

25       (~~(c)~~) (iii) If the combined rate of regular property tax levies  
26 that are subject to the one percent limitation still exceeds one  
27 percent of the true and fair value of any property, the levy imposed by  
28 a county under RCW 84.52.135 must be reduced until the combined rate no  
29 longer exceeds one percent of the true and fair value of any property  
30 or must be eliminated;

31       (~~(d)~~) (iv) If the combined rate of regular property tax levies  
32 that are subject to the one percent limitation still exceeds one  
33 percent of the true and fair value of any property, the levy imposed by  
34 a ferry district under RCW 36.54.130 must be reduced until the combined  
35 rate no longer exceeds one percent of the true and fair value of any  
36 property or must be eliminated;

37       (~~(e)~~) (v) If the combined rate of regular property tax levies  
38 that are subject to the one percent limitation still exceeds one

1 percent of the true and fair value of any property, the portion of the  
2 levy by a metropolitan park district that is protected under RCW  
3 84.52.120 (~~shall~~) must be reduced until the combined rate no longer  
4 exceeds one percent of the true and fair value of any property or  
5 (~~shall~~) must be eliminated;

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

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

22 ((~~2~~)) (b) The certified rates of tax levy subject to these  
23 limitations by all junior taxing districts imposing taxes on such  
24 property (~~shall~~) must be reduced or eliminated as follows to bring  
25 the consolidated levy of taxes on such property within the provisions  
26 of these limitations:

27 ((~~a~~)) (i) First, the certified property tax levy rates of those  
28 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
29 35.95A.100, and 67.38.130 (~~shall~~) must be reduced on a pro rata basis  
30 or eliminated;

31 ((~~b~~)) (ii) Second, if the consolidated tax levy rate still  
32 exceeds these limitations, the certified property tax levy rates of  
33 flood control zone districts (~~shall~~) must be reduced on a pro rata  
34 basis or eliminated;

35 ((~~c~~)) (iii) Third, if the consolidated tax levy rate still  
36 exceeds these limitations, the certified property tax levy rates of all  
37 other junior taxing districts, other than fire protection districts,  
38 regional fire protection service authorities, library districts, the

1 first fifty cent per thousand dollars of assessed valuation levies for  
2 metropolitan park districts, and the first fifty cent per thousand  
3 dollars of assessed valuation levies for public hospital districts,  
4 (~~shall~~) must be reduced on a pro rata basis or eliminated;

5 (~~(d)~~) (iv) Fourth, if the consolidated tax levy rate still  
6 exceeds these limitations, the first fifty cent per thousand dollars of  
7 assessed valuation levies for metropolitan park districts created on or  
8 after January 1, 2002, (~~shall~~) must be reduced on a pro rata basis or  
9 eliminated;

10 (~~(e)~~) (v) Fifth, if the consolidated tax levy rate still exceeds  
11 these limitations, the certified property tax levy rates authorized to  
12 fire protection districts under RCW 52.16.140 and 52.16.160 and  
13 regional fire protection service authorities under RCW 52.26.140(1) (b)  
14 and (c) (~~shall~~) must be reduced on a pro rata basis or eliminated;  
15 and

16 (~~(f)~~) (vi) Sixth, if the consolidated tax levy rate still exceeds  
17 these limitations, the certified property tax levy rates authorized for  
18 fire protection districts under RCW 52.16.130, regional fire protection  
19 service authorities under RCW 52.26.140(1)(a), library districts,  
20 metropolitan park districts created before January 1, 2002, under their  
21 first fifty cent per thousand dollars of assessed valuation levy, and  
22 public hospital districts under their first fifty cent per thousand  
23 dollars of assessed valuation levy, (~~shall~~) must be reduced on a pro  
24 rata basis or eliminated.

25 NEW SECTION. **Sec. 6.** This act applies to taxes levied for  
26 collection in 2014 and thereafter.

27 NEW SECTION. **Sec. 7.** Sections 2 and 4 of this act expire January  
28 1, 2018.

29 NEW SECTION. **Sec. 8.** Sections 3 and 5 of this act take effect  
30 January 1, 2018.

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