
HOUSE BILL 1759

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Seaquist and Hunt

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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