
HOUSE BILL 1427

State of Washington 62nd Legislature 2011 Regular Session

By Representatives Hunt and Takko

Read first time 01/21/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to adjusting timber tax account distribution
2 calculations; and amending RCW 84.33.081 and 84.52.080.

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

4 **Sec. 1.** RCW 84.33.081 and 2007 c 69 s 5 are each amended to read
5 as follows:

6 (1) On the last business day of the second month of each calendar
7 quarter, the state treasurer shall distribute from the timber tax
8 distribution account to each county the amount of tax collected on
9 behalf of each county under RCW 84.33.051, less each county's
10 proportionate share of appropriations for collection and administration
11 activities under RCW 84.33.051, and shall transfer to the state general
12 fund the amount of tax collected on behalf of the state under RCW
13 84.33.041, less the amount of the distribution under subsection (7) of
14 this section and the state's proportionate share of appropriations for
15 collection and administration activities under RCW 84.33.041. The
16 county treasurer shall deposit moneys received under this section in a
17 county timber tax account which shall be established by each county.
18 Following receipt of moneys under this section, the county treasurer

1 shall make distributions from any moneys available in the county timber
2 tax account to taxing districts in the county, except the state, under
3 subsections (2) through (4) of this section.

4 (2) From moneys available, there first shall be a distribution to
5 each taxing district having debt service payments due during the
6 calendar year, based upon bonds issued under authority of a vote of the
7 people conducted pursuant to RCW 84.52.056 and based upon excess levies
8 for a capital project fund authorized pursuant to RCW 84.52.053, of an
9 amount equal to the timber assessed value of the district multiplied by
10 the tax rate levied for payment of the debt service and capital
11 projects(~~(: PROVIDED, That in respect to levies for a debt service or~~
12 ~~capital project fund authorized before July 1, 1984, the amount~~
13 ~~allocated shall not be less than an amount equal to the same percentage~~
14 ~~of such debt service or capital project fund represented by timber tax~~
15 ~~allocations to such payments in calendar year 1984)). Distribution~~
16 under this subsection (2) shall be used only for debt service and
17 capital projects payments. The distribution under this subsection
18 shall be made as follows: One-half of such amount shall be distributed
19 in the first quarter of the year and one-half shall be distributed in
20 the third quarter of the year.

21 (3) From the moneys remaining after the distributions under
22 subsection (2) of this section, the county treasurer shall distribute
23 to each school district an amount equal to one-half of the timber
24 assessed value of the district (~~(or eighty percent of the timber roll~~
25 ~~of such district in calendar year 1983 as determined under this~~
26 ~~chapter, whichever is greater,)) multiplied by the tax rate, if any,
27 levied by the district under RCW 84.52.052 or 84.52.053 for purposes
28 other than debt service payments and capital projects supported under
29 subsection (2) of this section. The distribution under this subsection
30 shall be made as follows: One-half of such amount shall be distributed
31 in the first quarter of the year and one-half shall be distributed in
32 the third quarter of the year.~~

33 (4) After the distributions directed under subsections (2) and (3)
34 of this section, if any, each taxing district shall receive an amount
35 equal to the timber assessed value of the district multiplied by the
36 tax rate, if any, levied as a regular levy of the district or as a
37 special levy not included in subsection (2) or (3) of this section.

1 (5) If there are insufficient moneys in the county timber tax
2 account to make full distribution under subsection (4) of this section,
3 the county treasurer shall multiply the amount to be distributed to
4 each taxing district under that subsection by a fraction. The
5 numerator of the fraction is the county timber tax account balance
6 before making the distribution under that subsection. The denominator
7 of the fraction is the account balance which would be required to make
8 full distribution under that subsection.

9 (6) After making the distributions under subsections (2) through
10 (4) of this section in the full amount indicated for the calendar year,
11 the county treasurer shall place any excess revenue up to twenty
12 percent of the total distributions made for the year under subsections
13 (2) through (4) of this section in a reserve status until the beginning
14 of the next calendar year. Any moneys remaining in the county timber
15 tax account after this amount is placed in reserve shall be distributed
16 to each taxing district in the county in the same proportions as the
17 distributions made under subsection (4) of this section.

18 (7) On the last business day of the second month of each calendar
19 quarter, the state treasurer shall distribute from the timber tax
20 distribution account to each county an amount of tax collected by the
21 state under RCW 84.33.041 equal to the amount of any tribal tax
22 credited against the county's tax under an agreement entered into under
23 RCW 43.06.480.

24 **Sec. 2.** RCW 84.52.080 and 2010 c 106 s 314 are each amended to
25 read as follows:

26 (1) The county assessor must extend the taxes upon the tax rolls in
27 the form prescribed in this section. The rate percent necessary to
28 raise the amounts of taxes levied for state and county purposes, and
29 for purposes of taxing districts coextensive with the county, must be
30 computed upon the assessed value of the property of the county. The
31 rate percent necessary to raise the amount of taxes levied for any
32 taxing district within the county must be computed upon the assessed
33 value of the property of the district. All taxes assessed against any
34 property must be added together and extended on the rolls in a column
35 headed consolidated or total tax. In extending any tax, whenever the
36 tax amounts to a fractional part of a cent greater than one-half of a
37 cent it must be rounded up to one cent, and whenever it amounts to one-

1 half of a cent or less it must be dropped. The amount of all taxes
2 must be entered in the proper columns, as shown by entering the rate
3 percent necessary to raise the consolidated or total tax and the total
4 tax assessed against the property.

5 (2) For the purpose of computing the rate necessary to raise the
6 amount of any excess levy in a taxing district entitled to a
7 distribution under RCW 84.33.081, other than the state, the county
8 assessor must add the district's timber assessed value, as defined in
9 RCW 84.33.035, to the assessed value of the property. However, for
10 school districts maintenance and operations levies, only one-half of
11 the district's timber assessed value (~~(or eighty percent of the timber~~
12 ~~roll of the district in calendar year 1983 as determined under chapter~~
13 ~~84.33 RCW, whichever is greater,)) must be added to the assessed value
14 of the property.~~

15 (3) Upon the completion of such tax extension, it is the duty of
16 the county assessor to make in each assessment book, tax roll or list
17 a certificate in the following form:

18 I,....., assessor of..... county, state of
19 Washington, do hereby certify that the foregoing is a
20 correct list of taxes levied on the real and personal property
21 in the county of..... for the year two thousand.....
22 Witness my hand this.... day of....., 20...
23 County Assessor

24 (4) The county assessor must deliver the tax rolls to the county
25 treasurer, on or before the fifteenth day of January, taking a receipt
26 from the treasurer. At the same time, the county assessor must provide
27 the county auditor with an abstract of the tax rolls showing the total
28 amount of taxes collectible in each of the taxing districts.

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