
SUBSTITUTE SENATE BILL 5418

State of Washington

63rd Legislature

2013 Regular Session

By Senate Governmental Operations (originally sponsored by Senators Bailey, McAuliffe, Shin, Chase, and Harper)

READ FIRST TIME 02/22/13.

1 AN ACT Relating to county property tax levies; and amending RCW
2 71.20.110 and 73.08.080.

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

4 **Sec. 1.** RCW 71.20.110 and 1988 c 176 s 910 are each amended to
5 read as follows:

6 (1) In order to provide additional funds for the coordination and
7 provision of community services for persons with developmental
8 disabilities or mental health services, the county governing authority
9 of each county in the state (~~shall~~) must budget and levy annually a
10 tax in a sum equal to the amount which would be raised by a levy of two
11 and one-half cents per thousand dollars of assessed value against the
12 taxable property in the county, or as such amount is modified pursuant
13 to subsection (2) or (3) of this section, to be used for such
14 purposes(~~(+—PROVIDED, That)~~). However, all or part of the funds
15 collected from the tax levied for the purposes of this section may be
16 transferred to the state of Washington, department of social and health
17 services, for the purpose of obtaining federal matching funds to
18 provide and coordinate community services for persons with
19 developmental disabilities and mental health services. In the event a

1 county elects to transfer such tax funds to the state for this purpose,
2 the state (~~shall~~) must grant these moneys and the additional funds
3 received as matching funds to service-providing community agencies or
4 community boards in the county which has made such transfer, pursuant
5 to the plan approved by the county, as provided by chapters 71.24 and
6 71.28 RCW and by chapter 71A.14 RCW, all as now or hereafter amended.

7 (2) The amount of a levy allocated to the purposes specified in
8 this section may be reduced in the same proportion as the regular
9 property tax levy of the county is reduced by chapter 84.55 RCW.

10 (3)(a) The amount of a levy allocated to the purposes specified in
11 this section may be modified from the amount required by subsection (1)
12 of this section as follows:

13 (i) If the certified levy is reduced from the preceding year's
14 certified levy, the amount of the levy allocated to the purposes
15 specified in this section may be reduced by no more than the same
16 percentage as the certified levy is reduced from the preceding year's
17 certified levy;

18 (ii) If the certified levy is increased from the preceding year's
19 certified levy, the amount of the levy allocated to the purposes
20 specified in this section must be increased from the amount of the levy
21 so allocated in the previous year by at least the same percentage as
22 the certified levy is increased from the preceding year's certified
23 levy. However, the amount of the levy allocated to the purposes
24 specified in this section does not have to be increased under this
25 subsection (3)(a)(ii) for the portion of a certified levy increase
26 resulting from a voter-approved increase under RCW 84.55.050 that is
27 dedicated to a specific purpose; or

28 (iii) If the certified levy is unchanged from the preceding year's
29 certified levy, the amount of the levy allocated to the purposes
30 specified in this section must be equal to or greater than the amount
31 of the levy so allocated in the preceding year.

32 (b) For purposes of this subsection, "certified levy" means the
33 property tax levy for general county purposes certified to the county
34 assessor as required by RCW 84.52.070, excluding any amounts certified
35 under chapters 84.69 and 84.68 RCW.

36 **Sec. 2.** RCW 73.08.080 and 2005 c 250 s 6 are each amended to read
37 as follows:

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

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

12 (b) The burial or cremation of a deceased indigent veteran or
13 deceased family member of an indigent veteran as authorized by RCW
14 73.08.070; and

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

17 (2) If the funds on deposit in the veterans' assistance fund, less
18 outstanding warrants, on the first Tuesday in September exceed the
19 lesser of the expected yield of one and one-eighth cents per thousand
20 dollars of assessed value against the taxable property of the county or
21 the expected yield of a levy determined as set forth in subsection (5)
22 of this section, the county legislative authority may levy a lesser
23 amount than would otherwise be required under subsection (1) or (5) of
24 this section.

25 (3) The direct and indirect costs incurred in the administration of
26 the veterans' assistance fund (~~shall~~) must be computed by the county
27 auditor, or the chief financial officer in a county operating under a
28 charter, not less than annually. Following the computation of these
29 direct and indirect costs, an amount equal to these costs may then be
30 transferred from the veterans' assistance fund to the county current
31 expense fund.

32 (~~(+3)~~) (4) The amount of a levy allocated to the purposes
33 specified in this section may be reduced in the same proportion as the
34 regular property tax levy of the county is reduced by chapter 84.55
35 RCW.

36 (5)(a) The amount of a levy allocated to the purposes specified in
37 this section may be modified from the amount required by subsection (1)
38 of this section as follows:

1 (i) If the certified levy is reduced from the preceding year's
2 certified levy, the amount of the levy allocated to the purposes
3 specified in this section may be reduced by no more than the same
4 percentage as the certified levy is reduced from the preceding year's
5 certified levy;

6 (ii) If the certified levy is increased from the preceding year's
7 certified levy, the amount of the levy allocated to the purposes
8 specified in this section may not be less than the base allocation
9 increased by the same percentage as the certified levy is increased
10 from the preceding year's certified levy. However, the amount of the
11 levy allocated to the purposes specified in this section does not have
12 to be increased under this subsection (5)(a)(ii) for the portion of a
13 certified levy increase resulting from a voter-approved increase under
14 RCW 84.55.050 that is dedicated to a specific purpose; or

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

19 (b) For purposes of this subsection, the following definitions
20 apply:

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

23 (ii) "Certified levy" means the property tax levy for general
24 county purposes certified to the county assessor as required by RCW
25 84.52.070, excluding any amounts certified under chapters 84.69 and
26 84.68 RCW.

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