
SECOND SUBSTITUTE HOUSE BILL 1102

State of Washington

69th Legislature

2025 Regular Session

By House Appropriations (originally sponsored by Representatives Shavers, Ryu, Leavitt, Callan, Simmons, Goodman, Wylie, Nance, Fosse, and Reeves)

READ FIRST TIME 02/13/25.

1 AN ACT Relating to increasing support and services for veterans;
2 amending RCW 43.60A.230, 73.08.080, 84.52.043, 84.52.043, 84.52.010,
3 and 84.52.010; adding a new section to chapter 43.60A RCW; creating
4 new sections; providing an effective date; and providing an
5 expiration date.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that veterans are
8 eligible for state and federal benefits, but may be unaware of those
9 benefits or the process to apply for them. Veterans service officers
10 serve a critical role in assisting veterans and their families with
11 identifying and applying for federal benefits, including health care,
12 service-connected disability, nonservice-connected pension,
13 employment, education, housing, burial, and survival benefits. The
14 federal department of veterans affairs provides over \$6.5 billion per
15 year in benefits to veterans in Washington. The average veteran
16 receiving service-connected disability compensation benefits receives
17 over \$1,700 per month.

18 The legislature further finds that nationwide, approximately 32
19 percent of veterans receive federal disability compensation.
20 Washington currently has approximately 530,000 resident veterans, but
21 only 158,000 veterans are receiving federal benefits. Currently,

1 veterans in 15 Washington counties receive benefits at or above the
2 national average, 21 counties are within 10 percent of the national
3 average, and three counties are more than 10 percent below the
4 national average.

5 Therefore, the legislature intends to expand the veterans service
6 officer program started in 2019 to increase the number of veterans
7 applying for and receiving federal benefits. The program's first
8 veterans service officer assisting veterans in the identification of
9 benefits and filing of claims increased the number of veterans
10 applying for benefits from 13 in the first year to 323 in the third
11 year, and from no annual disability payments to \$2,696,524 in federal
12 benefits each year. The Washington state department of veterans
13 affairs' September 30, 2024, veterans service officer program report
14 estimates the cost to expand the program is \$160,000 per year for
15 each additional county. The legislature intends to expand the program
16 by one to two veterans service officers per biennium beginning with
17 the counties with the lowest percentage of benefits received, until
18 all counties are at or above the national average.

19 Additionally, the legislature intends to expand available funding
20 sources for veterans services by allowing counties to collect the
21 veterans' assistance property tax levy as a separate levy in addition
22 to their general levy rate.

23 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.60A
24 RCW to read as follows:

25 The department must support veterans by providing information
26 regarding available veterans services. Subject to the availability of
27 amounts appropriated for the specific purposes provided in this
28 section, the department must:

29 (1) Contact veterans within 90 days of receipt of a discharge
30 notice from the department of defense and provide information about
31 veterans benefits and services; and

32 (2) Beginning December 1, 2026, and every two years thereafter,
33 report to the governor and the appropriate standing committees of the
34 legislature regarding veterans services. The report must include, at
35 a minimum:

36 (a) The number of veterans residing in each county;

37 (b) The number and type of veterans services available in each
38 county;

1 (c) The number of veterans served in the reporting period by the
2 department, veterans service officer program, and counties
3 contracting with the department for veterans services, including the
4 number of veterans served who reside in an adjacent county;

5 (d) The number of claims filed in the reporting period by
6 veterans service organizations contracting with the department;

7 (e) The percentage of veterans served in the reporting period who
8 received service-related disability and nonservice-connected
9 veterans' pensions; and

10 (f) Identification of:

11 (i) Each county where the percentage of the veteran population
12 receiving service-related disability and nonservice-connected
13 veterans' pensions is below the national average; and

14 (ii) Each county that does not provide access to a veterans
15 service officer through the veterans' assistance program defined in
16 RCW 73.08.005, through a contract with the department, through the
17 veterans service officer program described in RCW 43.60A.230, or
18 directly through the department.

19 **Sec. 3.** RCW 43.60A.230 and 2019 c 223 s 1 are each amended to
20 read as follows:

21 (1) There is created in the department the veterans service
22 officer program. The purpose of the veterans service officer program
23 is to provide funding to underserved eligible counties to establish
24 and maintain a veterans service officer within the county. "Eligible
25 counties," for the purposes of this section, means counties (~~with a~~
26 ~~population of one hundred thousand or less~~) where the percentage of
27 the veteran population receiving federal disability or pension
28 compensation is below the national average.

29 (2) Subject to the availability of amounts appropriated (~~in the~~
30 ~~veterans service officer fund under RCW 43.60A.235~~) for the specific
31 purposes provided in this section, the department must:

32 (a) Establish a process to educate local governments, veterans,
33 and those still serving in the national guard or armed forces reserve
34 of the veterans service officer program;

35 (b) Develop partnerships with local governments to assist in
36 establishing and maintaining local veterans service officers in
37 eligible counties who elect to have a veterans service officer; and

38 (c) Provide funding to support eligible counties in establishing
39 and maintaining local accredited veterans service officers. (~~Funding~~

1 ~~is provided on a first-come, first-served basis. Funding may only be~~
2 ~~provided to support the equivalent of one full-time veterans service~~
3 ~~officer per eligible county.))~~ The department shall prioritize
4 additional funding to eligible counties with the lowest percentage of
5 the veteran population receiving federal disability or pension
6 compensation, and then to eligible counties without a veterans
7 service officer.

8 (3) The application process for the veterans service officer
9 program must be prescribed as to manner and form by the department.

10 (4) The department may adopt rules necessary to implement this
11 section. The department shall include a requirement that any county
12 that participates in the veterans service officer program must allow
13 any veteran residing in an adjacent county access to the county's
14 veterans service officer.

15 **Sec. 4.** RCW 73.08.080 and 2019 c 432 s 35 are each amended to
16 read as follows:

17 (1) (a) The legislative authority in each county must levy ~~((~~in~~~~
18 ~~addition to the taxes now levied by law,))~~ a tax in a sum equal to
19 the amount that would be raised by not less than one and one-eighth
20 cents per ~~((thousand dollars))~~ \$1,000 of assessed value, and not
21 greater than twenty-seven cents per ~~((thousand dollars))~~ \$1,000 of
22 assessed value against the taxable property of their respective
23 counties, to be levied and collected as now prescribed by law for the
24 assessment and collection of taxes, for the purpose of creating a
25 veterans' assistance fund.

26 (b) The levy required under (a) of this subsection must be:

27 (i) Imposed by the legislative authority of the county as a
28 separate levy, independent of the regular property tax levy
29 authorized in RCW 84.52.043(1)(b); or

30 (ii) Imposed by the legislative authority of the county as part
31 of its levy authorized in RCW 84.52.043(1)(b).

32 (c) Expenditures from the veterans' assistance fund, and interest
33 earned on balances from the fund, may be used only for:

34 ~~((a))~~ (i) The veterans' assistance programs authorized by RCW
35 73.08.010;

36 ~~((b))~~ (ii) The lawful disposition of the remains as defined in
37 RCW 68.04.020 of a deceased indigent veteran or deceased family
38 member of an indigent veteran as authorized by RCW 73.08.070; and

1 (~~(e)~~) (iii) The direct and indirect costs incurred in the
2 administration of the fund as authorized by subsection (2) of this
3 section.

4 (2) If the funds on deposit in the veterans' assistance fund,
5 less outstanding warrants, on the first Tuesday in September exceed
6 the lesser of the expected yield of one and one-eighth cents per
7 (~~thousand dollars~~) \$1,000 of assessed value against the taxable
8 property of the county or the expected yield of a levy determined as
9 set forth in subsection (5) of this section, the county legislative
10 authority may levy a lesser amount than would otherwise be required
11 under subsection (1) or (5) of this section.

12 (3) The direct and indirect costs incurred in the administration
13 of the veterans' assistance fund must be computed by the county
14 auditor, or the chief financial officer in a county operating under a
15 charter, not less than annually. Following the computation of these
16 direct and indirect costs, an amount equal to these costs may then be
17 transferred from the veterans' assistance fund to the county current
18 expense fund.

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

22 (5) (a) (~~The~~) If the levy is administered with the method
23 provided in subsection (1)(b)(ii) of this section, the amount of a
24 levy allocated to the purposes specified in this section may be
25 modified from the amount required by subsection (1) of this section
26 as follows:

27 (i) If the certified levy is reduced from the preceding year's
28 certified levy, the amount of the levy allocated to the purposes
29 specified in this section may be reduced by no more than the same
30 percentage as the certified levy is reduced from the preceding year's
31 certified levy;

32 (ii) If the certified levy is increased from the preceding year's
33 certified levy, the amount of the levy allocated to the purposes
34 specified in this section may not be less than the base allocation
35 increased by the same percentage as the certified levy is increased
36 from the preceding year's certified levy. However, the amount of the
37 levy allocated to the purposes specified in this section does not
38 have to be increased under this subsection (5)(a)(ii) for the portion
39 of a certified levy increase resulting from a voter-approved increase
40 under RCW 84.55.050 that is dedicated to a specific purpose; or

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

5 (b) For purposes of this subsection, the following definitions
6 apply:

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

9 (ii) "Certified levy" means the property tax levy for general
10 county purposes certified to the county assessor as required by RCW
11 84.52.070, excluding any amounts certified under chapters 84.69 and
12 84.68 RCW.

13 (6) Subsections (2), (4), and (5) of this section do not preclude
14 a county from increasing the levy amount in subsection (1) of this
15 section to an amount that is greater than the change in the regular
16 county levy.

17 **Sec. 5.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to
18 read as follows:

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

22 (1) Levies of the senior taxing districts are as follows: (a) The
23 levies by the state may not exceed the applicable aggregate rate
24 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
25 equalized value in accordance with the indicated ratio fixed by the
26 state department of revenue to be used exclusively for the support of
27 the common schools; (b) the levy by any county may not exceed \$1.80
28 per \$1,000 of assessed value; (c) the levy by any county pursuant to
29 RCW 73.08.080(1)(b)(i) may not exceed \$0.27 per \$1,000 of assessed
30 value or be less than \$0.01125 per \$1,000 of assessed value; (d) the
31 levy by any road district may not exceed \$2.25 per \$1,000 of assessed
32 value; and (~~(d)~~) (e) the levy by any city or town may not exceed
33 \$3.375 per \$1,000 of assessed value. However, any county is hereby
34 authorized to increase its levy from \$1.80 to a rate not to exceed
35 \$2.475 per \$1,000 of assessed value for general county purposes if
36 the total levies for both the county and any road district within the
37 county do not exceed \$4.05 per \$1,000 of assessed value, and no other
38 taxing district has its levy reduced as a result of the increased
39 county levy.

1 (2) The aggregate levies of junior taxing districts and senior
2 taxing districts, other than the state, may not exceed \$5.90 per
3 \$1,000 of assessed valuation. The term "junior taxing districts"
4 includes all taxing districts other than the state, counties, road
5 districts, cities, towns, port districts, and public utility
6 districts. The limitations provided in this subsection do not apply
7 to: (a) Levies at the rates provided by existing law by or for any
8 port or public utility district; (b) excess property tax levies
9 authorized in Article VII, section 2 of the state Constitution; (c)
10 levies for acquiring conservation futures as authorized under RCW
11 84.34.230; (d) levies for emergency medical care or emergency medical
12 services imposed under RCW 84.52.069; (e) levies to finance
13 affordable housing imposed under RCW 84.52.105; (f) the portions of
14 levies by metropolitan park districts that are protected under RCW
15 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
16 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
17 portions of levies by fire protection districts and regional fire
18 protection service authorities that are protected under RCW
19 84.52.125; (j) levies by counties for transit-related purposes under
20 RCW 84.52.140; (k) the portion of the levy by flood control zone
21 districts that are protected under RCW 84.52.816; (l) levies imposed
22 by a regional transit authority under RCW 81.104.175; (m) levies
23 imposed by any park and recreation district described under RCW
24 84.52.010(3)(a)(viii); (n) the portion of any levy resulting from the
25 correction of a levy error under RCW 84.52.085(3); ~~((and))~~ (o) levies
26 for county hospital purposes under RCW 36.62.090; and (p) levies for
27 veterans' assistance under RCW 73.08.080(1)(b)(i).

28 **Sec. 6.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to
29 read as follows:

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

33 (1) Levies of the senior taxing districts are as follows: (a) The
34 levies by the state may not exceed the applicable aggregate rate
35 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
36 equalized value in accordance with the indicated ratio fixed by the
37 state department of revenue to be used exclusively for the support of
38 the common schools; (b) the levy by any county may not exceed \$1.80
39 per \$1,000 of assessed value; (c) the levy by any county pursuant to

1 RCW 73.08.080(1)(b)(i) may not exceed \$0.27 per \$1,000 of assessed
2 value or be less than \$0.01125 per \$1,000 of assessed value; (d) the
3 levy by any road district may not exceed \$2.25 per \$1,000 of assessed
4 value; and (~~(d)~~) (e) the levy by any city or town may not exceed
5 \$3.375 per \$1,000 of assessed value. However any county is hereby
6 authorized to increase its levy from \$1.80 to a rate not to exceed
7 \$2.475 per \$1,000 of assessed value for general county purposes if
8 the total levies for both the county and any road district within the
9 county do not exceed \$4.05 per \$1,000 of assessed value, and no other
10 taxing district has its levy reduced as a result of the increased
11 county levy.

12 (2) The aggregate levies of junior taxing districts and senior
13 taxing districts, other than the state, may not exceed \$5.90 per
14 \$1,000 of assessed valuation. The term "junior taxing districts"
15 includes all taxing districts other than the state, counties, road
16 districts, cities, towns, port districts, and public utility
17 districts. The limitations provided in this subsection do not apply
18 to: (a) Levies at the rates provided by existing law by or for any
19 port or public utility district; (b) excess property tax levies
20 authorized in Article VII, section 2 of the state Constitution; (c)
21 levies for acquiring conservation futures as authorized under RCW
22 84.34.230; (d) levies for emergency medical care or emergency medical
23 services imposed under RCW 84.52.069; (e) levies to finance
24 affordable housing imposed under RCW 84.52.105; (f) the portions of
25 levies by metropolitan park districts that are protected under RCW
26 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
27 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
28 portions of levies by fire protection districts and regional fire
29 protection service authorities that are protected under RCW
30 84.52.125; (j) levies by counties for transit-related purposes under
31 RCW 84.52.140; (k) the portion of the levy by flood control zone
32 districts that are protected under RCW 84.52.816; (l) levies imposed
33 by a regional transit authority under RCW 81.104.175; (m) the portion
34 of any levy resulting from the correction of a levy error under RCW
35 84.52.085(3); (~~and~~) (n) levies for county hospital purposes under
36 RCW 36.62.090; and (o) levies for veterans' assistance under RCW
37 73.08.080(1)(b)(i).

38 **Sec. 7.** RCW 84.52.010 and 2024 c 361 s 5 are each amended to
39 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
17 either 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,
20 county road district, regional transit authority, and city or town
21 purposes must be extended on the tax rolls in amounts not exceeding
22 the limitations established by law; however, any state levy takes
23 precedence over all other levies and may not be reduced for any
24 purpose other than that required by RCW 84.55.010. If, as a result of
25 the levies imposed under RCW 36.54.130, 36.69.145 by a park and
26 recreation district described under (a)(viii) of this subsection (3),
27 73.08.080(1)(b)(i), 84.34.230, 84.52.069, 84.52.105, 36.62.090, the
28 portion of the levy by a metropolitan park district that was
29 protected under RCW 84.52.120, 84.52.125, 84.52.135, and 84.52.140,
30 the portion of the levy by a flood control zone district that was
31 protected under RCW 84.52.816, and any portion of a levy resulting
32 from the correction of a levy error under RCW 84.52.085(3), the
33 combined rate of regular property tax levies that are subject to the
34 one percent limitation exceeds one percent of the true and fair value
35 of any property, then these levies must be reduced as follows:

36 (i) The portion of any levy resulting from the correction of a
37 levy error under RCW 84.52.085(3) must be reduced until the combined
38 rate no longer exceeds one percent of the true and fair value of any
39 property or must be eliminated;

1 (ii) If the combined rate of regular property tax levies that are
2 subject to the one percent limitation still exceeds one percent of
3 the true and fair value of any property, the portion of the levy by a
4 flood control zone district that was protected under RCW 84.52.816
5 must be reduced until the combined rate no longer exceeds one percent
6 of the true and fair value of any property or must be eliminated;

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

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

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

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

32 (vii) If the combined rate of regular property tax levies that
33 are subject to the one percent limitation still exceeds one percent
34 of the true and fair value of any property, the portion of the levy
35 by a metropolitan park district that is protected under RCW 84.52.120
36 must be reduced until the combined rate no longer exceeds one percent
37 of the true and fair value of any property or must be eliminated;

38 (viii) If the combined rate of regular property tax levies that
39 are subject to the one percent limitation still exceeds one percent
40 of the true and fair value of any property, then the levies imposed

1 under RCW 36.69.145 must be reduced until the combined rate no longer
2 exceeds one percent of the true and fair value of any property or
3 must be eliminated. This subsection (3)(a)(viii) only applies to a
4 park and recreation district located on an island and within a county
5 with a population exceeding 2,000,000;

6 (ix) If the combined rate of regular property tax levies that are
7 subject to the one percent limitation still exceeds one percent of
8 the true and fair value of any property, then the levies imposed
9 under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the
10 levy imposed under RCW 84.52.069 that is in excess of 30 cents per
11 \$1,000 of assessed value, must be reduced on a pro rata basis until
12 the combined rate no longer exceeds one percent of the true and fair
13 value of any property or must be eliminated; and

14 (x) If the combined rate of regular property tax levies that are
15 subject to the one percent limitation still exceeds one percent of
16 the true and fair value of any property, then the 30 cents per \$1,000
17 of assessed value of tax levy imposed under RCW 84.52.069 must be
18 reduced until the combined rate no longer exceeds one percent of the
19 true and fair value of any property or eliminated.

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

24 (i) First, the certified property tax levy authorized under RCW
25 84.52.821 must be reduced on a pro rata basis or eliminated;

26 (ii) Second, if the consolidated tax levy rate still exceeds
27 these limitations, the certified property tax levy rates of those
28 junior taxing districts authorized under RCW 36.68.525, 36.69.145
29 except a park and recreation district described under (a)(viii) of
30 this subsection, 35.95A.100, and 67.38.130 must be reduced on a pro
31 rata basis or eliminated;

32 (iii) Third, if the consolidated tax levy rate still exceeds
33 these limitations, the certified property tax levy rates of flood
34 control zone districts other than the portion of a levy protected
35 under RCW 84.52.816 must be reduced on a pro rata basis or
36 eliminated;

37 (iv) Fourth, if the consolidated tax levy rate still exceeds
38 these limitations, the certified property tax levy rates of all other
39 junior taxing districts, other than fire protection districts,
40 regional fire protection service authorities, library districts, the

1 first 50 cents per \$1,000 of assessed valuation levies for
2 metropolitan park districts, and the first 50 cents per \$1,000 of
3 assessed valuation levies for public hospital districts, must be
4 reduced on a pro rata basis or eliminated;

5 (v) Fifth, if the consolidated tax levy rate still exceeds these
6 limitations, the first 50 cents per \$1,000 of assessed valuation
7 levies for metropolitan park districts created on or after January 1,
8 2002, must be reduced on a pro rata basis or eliminated;

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

14 (vii) Seventh, if the consolidated tax levy rate still exceeds
15 these limitations, the certified property tax levy rates authorized
16 for fire protection districts under RCW 52.16.130, regional fire
17 protection service authorities under RCW 52.26.140(1)(a), library
18 districts, metropolitan park districts created before January 1,
19 2002, under their first 50 cents per \$1,000 of assessed valuation
20 levy, and public hospital districts under their first 50 cents per
21 \$1,000 of assessed valuation levy, must be reduced on a pro rata
22 basis or eliminated; and

23 (viii) Eighth, if the consolidated tax levy rate still exceeds
24 these limitations, the certified property tax levy rates authorized
25 for veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced
26 on a pro rata basis or eliminated.

27 **Sec. 8.** RCW 84.52.010 and 2024 c 361 s 6 are each amended to
28 read as follows:

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

31 (2) The rate percent of all taxes for state and county purposes,
32 and purposes of taxing districts coextensive with the county, must be
33 determined, calculated and fixed by the county assessors of the
34 respective counties, within the limitations provided by law, upon the
35 assessed valuation of the property of the county, as shown by the
36 completed tax rolls of the county, and the rate percent of all taxes
37 levied for purposes of taxing districts within any county must be
38 determined, calculated and fixed by the county assessors of the
39 respective counties, within the limitations provided by law, upon the

1 assessed valuation of the property of the taxing districts
2 respectively.

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

8 (a) The full certified rates of tax levy for state, county,
9 county road district, regional transit authority, and city or town
10 purposes must be extended on the tax rolls in amounts not exceeding
11 the limitations established by law; however any state levy takes
12 precedence over all other levies and may not be reduced for any
13 purpose other than that required by RCW 84.55.010. If, as a result of
14 the levies imposed under RCW 36.54.130, 73.08.080(1)(b)(i),
15 84.34.230, 84.52.069, 84.52.105, 36.62.090, the portion of the levy
16 by a metropolitan park district that was protected under RCW
17 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the portion of the
18 levy by a flood control zone district that was protected under RCW
19 84.52.816, and the portion of any levy resulting from the correction
20 of a levy error under RCW 84.52.085(3), the combined rate of regular
21 property tax levies that are subject to the one percent limitation
22 exceeds one percent of the true and fair value of any property, then
23 these levies must be reduced as follows:

24 (i) The portion of any levy resulting from the correction of a
25 levy error under RCW 84.52.085(3) must be reduced until the combined
26 rate no longer exceeds one percent of the true and fair value of any
27 property or must be eliminated;

28 (ii) If the combined rate of regular property tax levies that are
29 subject to the one percent limitation still exceeds one percent of
30 the true and fair value of any property, the portion of the levy by a
31 flood control zone district that was protected under RCW 84.52.816
32 must be reduced until the combined rate no longer exceeds one percent
33 of the true and fair value of any property or must be eliminated;

34 (iii) If the combined rate of regular property tax levies that
35 are subject to the one percent limitation still exceeds one percent
36 of the true and fair value of any property, the levy imposed by a
37 county under RCW 84.52.140 must be reduced until the combined rate no
38 longer exceeds one percent of the true and fair value of any property
39 or must be eliminated;

1 (iv) If the combined rate of regular property tax levies that are
2 subject to the one percent limitation still exceeds one percent of
3 the true and fair value of any property, the portion of the levy by a
4 fire protection district or regional fire protection service
5 authority that is protected under RCW 84.52.125 must be reduced until
6 the combined rate no longer exceeds one percent of the true and fair
7 value of any property or must be eliminated;

8 (v) If the combined rate of regular property tax levies that are
9 subject to the one percent limitation still exceeds one percent of
10 the true and fair value of any property, the levy imposed by a county
11 under RCW 84.52.135 must be reduced until the combined rate no longer
12 exceeds one percent of the true and fair value of any property or
13 must be eliminated;

14 (vi) If the combined rate of regular property tax levies that are
15 subject to the one percent limitation still exceeds one percent of
16 the true and fair value of any property, the levy imposed by a ferry
17 district under RCW 36.54.130 must be reduced until the combined rate
18 no longer exceeds one percent of the true and fair value of any
19 property or must be eliminated;

20 (vii) If the combined rate of regular property tax levies that
21 are subject to the one percent limitation still exceeds one percent
22 of the true and fair value of any property, the portion of the levy
23 by a metropolitan park district that is protected under RCW 84.52.120
24 must be reduced until the combined rate no longer exceeds one percent
25 of the true and fair value of any property or must be eliminated;

26 (viii) If the combined rate of regular property tax levies that
27 are subject to the one percent limitation still exceeds one percent
28 of the true and fair value of any property, then the levies imposed
29 under RCW 84.34.230, 84.52.105, 36.62.090, and any portion of the
30 levy imposed under RCW 84.52.069 that is in excess of 30 cents per
31 \$1,000 of assessed value, must be reduced on a pro rata basis until
32 the combined rate no longer exceeds one percent of the true and fair
33 value of any property or must be eliminated; and

34 (ix) If the combined rate of regular property tax levies that are
35 subject to the one percent limitation still exceeds one percent of
36 the true and fair value of any property, then the 30 cents per \$1,000
37 of assessed value of tax levy imposed under RCW 84.52.069 must be
38 reduced until the combined rate no longer exceeds one percent of the
39 true and fair value of any property or eliminated.

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

5 (i) First, the certified property tax levy authorized under RCW
6 84.52.821 must be reduced on a pro rata basis or eliminated;

7 (ii) Second, if the consolidated tax levy rate still exceeds
8 these limitations, the certified property tax levy rates of those
9 junior taxing districts authorized under RCW 36.68.525, 36.69.145,
10 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
11 eliminated;

12 (iii) Third, if the consolidated tax levy rate still exceeds
13 these limitations, the certified property tax levy rates of flood
14 control zone districts other than the portion of a levy protected
15 under RCW 84.52.816 must be reduced on a pro rata basis or
16 eliminated;

17 (iv) Fourth, if the consolidated tax levy rate still exceeds
18 these limitations, the certified property tax levy rates of all other
19 junior taxing districts, other than fire protection districts,
20 regional fire protection service authorities, library districts, the
21 first 50 cents per \$1,000 of assessed valuation levies for
22 metropolitan park districts, and the first 50 cents per \$1,000 of
23 assessed valuation levies for public hospital districts, must be
24 reduced on a pro rata basis or eliminated;

25 (v) Fifth, if the consolidated tax levy rate still exceeds these
26 limitations, the first 50 cents per \$1,000 of assessed valuation
27 levies for metropolitan park districts created on or after January 1,
28 2002, must be reduced on a pro rata basis or eliminated;

29 (vi) Sixth, if the consolidated tax levy rate still exceeds these
30 limitations, the certified property tax levy rates authorized to fire
31 protection districts under RCW 52.16.140 and 52.16.160 and regional
32 fire protection service authorities under RCW 52.26.140(1) (b) and
33 (c) must be reduced on a pro rata basis or eliminated; (~~and~~)

34 (vii) Seventh, if the consolidated tax levy rate still exceeds
35 these limitations, the certified property tax levy rates authorized
36 for fire protection districts under RCW 52.16.130, regional fire
37 protection service authorities under RCW 52.26.140(1)(a), library
38 districts, metropolitan park districts created before January 1,
39 2002, under their first 50 cents per \$1,000 of assessed valuation
40 levy, and public hospital districts under their first 50 cents per

1 \$1,000 of assessed valuation levy, must be reduced on a pro rata
2 basis or eliminated; and
3 (viii) Eighth, if the consolidated tax levy rate still exceeds
4 these limitations, the certified property tax levy rates authorized
5 for veterans' assistance under RCW 73.08.080(1)(b)(i) must be reduced
6 on a pro rata basis or eliminated.

7 NEW SECTION. Sec. 9. Sections 4 through 8 of this act apply to
8 taxes levied for collection in 2026 and thereafter.

9 NEW SECTION. Sec. 10. Sections 6 and 8 of this act take effect
10 January 1, 2027.

11 NEW SECTION. Sec. 11. Sections 5 and 7 of this act expire
12 January 1, 2027.

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