



## Legislation Details (With Text)

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**File created:** 6/14/2010      **In control:** Budget and Fiscal Management Committee  
**On agenda:**      **Final action:** 2/1/2011  
**Enactment date:**      **Enactment #:**

**Title:** AN ORDINANCE directing the submission to the qualified voters of King County at a special election on November 2, 2010, a proposition authorizing an additional sales and use tax of two-tenths of one percent pursuant to RCW 82.14.450 for criminal justice, fire protection and other general governmental purposes subject to certain property tax levy limitations with proceeds split sixty percent county and forty percent for cities; limiting the use of county tax proceeds to criminal justice purposes; limiting collection to a maximum of three years; and appointing committees to write the voters' pamphlet statements for the special election on November 2, 2010.

**Sponsors:** Reagan Dunn, Kathy Lambert

**Indexes:** Criminal Justice, Elections, Fire Protection, Taxes

**Code sections:**

**Attachments:** 1. Staff Report 06-29-10, 2. Staff Report 07-06-10

Date	Ver.	Action By	Action	Result
7/6/2010	1	Budget and Fiscal Management Committee	Deferred	
6/29/2010	1	Budget and Fiscal Management Committee	Deferred	
6/14/2010	1	Metropolitan King County Council	Introduced and Referred	

Clerk 06/14/2010

AN ORDINANCE directing the submission to the qualified voters of King County at a special election on November 2, 2010, a proposition authorizing an additional sales and use tax of two-tenths of one percent pursuant to RCW 82.14.450 for criminal justice, fire protection and other general governmental purposes subject to certain property tax levy limitations with proceeds split sixty percent county and forty percent for cities; limiting the use of county tax proceeds to criminal justice purposes; limiting collection to a maximum of three years; and appointing committees to write the voters' pamphlet statements for the special election on November 2, 2010.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

**SECTION 1. Findings:**

A. Public safety is one of the most fundamental purposes of government.

B. A strong system of criminal justice is necessary to maintain safe and livable communities.

C. Under Washington state law, counties provide many regional and local criminal justice functions, including police protection services and responding to emergencies.

D. In order to have the greatest possible impact in helping those most in need and the highest return on its investments, King County focuses on prevention and intervention efforts, job readiness and employment services, ending homelessness, and providing services that reduce criminal justice involvement and costs.

E. The current funding for criminal justice is limited and insufficient to provide King County residents with the level of services that are needed to build and maintain safe and strong communities.

G. The county's projected 2011 and 2012 deficits threaten important criminal justice, and other essential government functions. The projected deficits will require that cuts be made to these essential services unless additional revenue is approved by the voters. In order to limit these cuts and maintain safe and strong communities, it is important for the voters to consider a sales and use tax proposition to support criminal justice.

H. The county's current expense fund faces continuing challenges in future years. To balance the 2010 budget, the county was forced to cut fifty-six million dollars. For 2011, the deficit is projected to approach sixty million dollars with another eighty million dollars in cuts necessary for 2012.

I. King County must continue to find efficiencies and capitalize on productivity gains through the use of technology, better program management, and performance measurement in order to contain costs and bring growth in revenues and expenditures into equilibrium.

J. In order to avoid the statutory cap of \$5.90 per \$1,000 assessed valuation, the County Council, through this ordinance is setting forth requirements that subject to voter approval, other property tax levies will

be reduced. This reduces the chances that junior taxing district levies, like the flood control zone district will be suppressed.

**SECTION 2. Definition.** For the purposes of this ordinance, "criminal justice purposes" means activities that substantially assist the criminal justice system, including but not limited to services such as police protection, the incarceration of offenders, court services, and the prosecution and defense services of defendants on behalf of King County residents, domestic violence services, sexual assault services and legal assistance.

**SECTION 3. Authorization of additional sales and use tax.**

A. In order to provide funding for the purposes identified in section 6 of this ordinance, the council hereby directs the submission of a proposition to the voters of the county substantially as set forth in section 8 of this ordinance to authorize the county to fix and impose pursuant to RCW 82.14.450 an additional sales and use tax of two-tenths of one percent.

B. If approved by the voters, the additional sales and use tax:

1. Shall be in addition to other existing sales and use taxes currently imposed by the county;
2. Shall be imposed on all taxable events as authorized under chapters 82.08 and 82.12 RCW and collected as of a date as determined by the council by ordinance;
3. Shall not apply to any exempt transactions identified in RCW 82.14.450, and
4. Shall be subject to the conditions set forth in section 4 of this ordinance.

C. If, as a result of the adoption of this proposition by the voters of the county, the county imposes an additional sales and use tax upon sales of lodging in excess of the limits contained in RCW 82.14.410, those sales shall be exempt from the imposition of that additional sales and use tax.

**SECTION 4. Conditions on imposition and continuation of taxes.**

A. The authority to fix and impose the sales and use tax for the purposes in section 6 of this ordinance shall be subject to the following conditions:

1. The annual property tax levy for the automated fingerprint identification system, as authorized by

the voters and Ordinance 15537, shall not exceed the lesser of:

a. the maximum levy determined by the application of the limit under chapter 84.55 RCW less six million dollars; or

b. the maximum levy determined by application of the statutory rate limit less six million dollars;

2. The annual property tax levy for the King County Flood Control Zone District, as authorized by RCW 86.05.160, shall not exceed the lesser of:

a. the maximum levy determined by the application of the limit under chapter 84.55 RCW less fifteen million dollars; or

b. the maximum levy determined by the application of the statutory rate limit less fifteen million dollars;

3. The annual property tax levy for providing funds to King County, Seattle and suburban cities for trails and open space acquisition and capital programs, as authorized by voters and Ordinance 1576, shall not exceed the lesser of:

a. the maximum levy determined by the application of the limit under chapter 84.55 RCW less eighteen million five hundred thousand dollars; or

b. the maximum levy determined by application of the statutory rate limit less eighteen million five hundred thousand dollars; and

4. The annual unincorporated county property tax levy for road purposes, as authorized by RCW 36.82.040, shall not exceed the lesser of:

a. the maximum levy determined by the application of the limit under chapter 84.55 RCW less nine million two hundred fifty thousand dollars; or

b. the maximum levy determined by the application of the statutory rate limit less nine million two hundred fifty thousand dollars.

B. Notwithstanding any other provision of this ordinance, in any year in which the conditions identified

in subsection A. of this section are not satisfied, the additional sales and use tax authorized by this ordinance and fixed and imposed by the council shall expire on the last day of the first quarter in the following year.

**SECTION 6. Distribution of taxes collected.**

A. If approved by the voters, sixty percent of any sale and use tax proceeds authorized by section 3 of this ordinance and collected by the state Department of Revenue shall be paid to the county.

B. If approved by the voters, forty percent of any sales and use tax proceeds authorized by section 3 of this ordinance and collected by the state Department of Revenue shall be distributed to cities within King County on a per capita basis.

**SECTION 7. Use of tax proceeds.**

A. If approved by the voters, at least one-third of all proceeds from the sales and use tax authorized under section 3 of this ordinance shall be used for criminal justice purposes or fire protection purposes, or both. County proceeds shall be used solely for criminal justice purposes and as authorized by RCW 82.14.450. City proceeds may be used for criminal justice purposes, fire protection purposes or other general city purposes, as authorized by RCW 82.14.450.

B. For the purposes of this section, "proceeds from the sales and use tax" means the principal amount of funds raised by the additional sales and use tax authorized by this ordinance and any interest earnings on the principal amount of funds.

**SECTION 7. Expiration.** The additional sales and use tax authorized under section 3 of this ordinance, if imposed and levied, shall expire on the date in section 4.B. of this ordinance if the conditions in section 4.A. of this ordinance are not satisfied, or on April 1, 2014, whichever is earlier.

**SECTION 8. Call for election.** Pursuant to RCW 29A.04.321, it is hereby found that the proposition, substantially as hereinafter set forth, be submitted to the qualified electors of the county at a county special election to be held in conjunction with the general election on November 2, 2010. King County elections is hereby requested to assume jurisdiction of and to call and conduct such election to be held within the county on

said date and to submit to the qualified voters of the county at such election said proposition.

The clerk of the council is hereby authorized and directed to certify said proposition to the director of elections in substantially the following form:

The Metropolitan King County Council adopted Ordinance \_\_\_\_\_ concerning funding for criminal justice, fire protection, and other government purposes. This proposition would authorize King County to fix and impose an additional sales and use tax of 0.2%, split between the county (60%) and cities (40%). At least one-third of all proceeds shall be used for criminal justice or fire protection purposes. County proceeds shall be used solely for criminal justice purposes, such as police protection, prosecution and victim services. The additional sales and use tax shall expire after 3 years or earlier, if certain property tax levy limitations are not satisfied. Should this proposition be:

Approved? \_\_\_\_\_

Rejected? \_\_\_\_\_

**SECTION 9. Voters' pamphlet.** RCW 29A.32.280 provides that for each measure from a jurisdiction that is included in a local voters' pamphlet, the legislative authority of that jurisdiction shall formally appoint one committee to write a statement for voter approval of the measure and one committee to write a statement against the measure.

**SECTION 10. Appointment of voters' pamphlet committees.** Pursuant to RCW 29A.32.280, the following individuals are appointed to serve on the voters' pamphlet committees, each committee to write a statement for or against the proposed criminal justice sales and use tax ballot measure:

FOR

AGAINST

1.

1.

2.

2.

3.

3.

**SECTION 11. Ratification.** Certification of the proposition by the clerk of the council to the director of elections in accordance with law before the election on November 2, 2010, and any other acts consistent with the authority and before the effective date of this ordinance are hereby ratified and confirmed.

**SECTION 12. Authority supplemental.** The authority granted in this ordinance is supplemental to all other powers of the county, and nothing in this ordinance shall be construed as limiting or restricting any powers or authority conferred upon the county by law.

**SECTION 13. Severability.** If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.