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Enactment date: 8/4/2010 **Enactment #:** 16899

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, with proceeds split between the county (sixty percent) and cities (forty percent), subject to a requirement to appropriate certain unincorporated area property tax revenues for criminal justice for the first three years; limiting the use of county tax proceeds to criminal justice purposes and replacement and expansion of capital facilities for juvenile justice and family law services, including, but not limited to, replacement of the Alder Wing and Tower of the King County Youth Services Center; setting dates for the expiration of the new taxing authority; appointing committees to write the voters' pamphlet statements for the special election on November 2, 2010 and repealing Ordinance 16888, Section 1, Ordinance 16888, Section 2, Ordinance 16888, Section 3, Ordinance 16888, Section 4, Ordinance 16888, Section 5, Ordinance 16888, Section 6, Ordinance 16888, Section 7, Ordinance 16888, Section 8, Ordinance 16888, Section 9, Ordinance 16888, Section 10, Ordinance 16888, Section 11, Ordinance 16888, Section 12, Ordinance 16888, Section 13, and Ordinance 16888, Section 14.

Sponsors: Bob Ferguson, Larry Gossett

Indexes: Children and Family Justice Center (CFJC), Elections, Taxes

Code sections:

Attachments: 1. 16899.pdf, 2. Staff Report 06-29-10, 3. Staff Report 07-06-10, 4. Amendment Package 7-26-10.pdf

Date	Ver.	Action By	Action	Result
7/26/2010	1	Metropolitan King County Council	Passed as Amended	Pass
7/6/2010	1	Budget and Fiscal Management Committee	Deferred	
6/29/2010	1	Budget and Fiscal Management Committee	Deferred	
6/28/2010	1	Metropolitan King County Council	Introduced and Referred	

Clerk 07/26/2010

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, with proceeds split between the county (sixty percent) and cities (forty

percent), subject to a requirement to appropriate certain unincorporated area property tax revenues for criminal justice for the first three years; limiting the use of county tax proceeds to criminal justice purposes and replacement and expansion of capital facilities for juvenile justice and family law services, including, but not limited to, replacement of the Alder Wing and Tower of the King County Youth Services Center; setting dates for the expiration of the new taxing authority; appointing committees to write the voters' pamphlet statements for the special election on November 2, 2010 and repealing Ordinance 16888, Section 1, Ordinance 16888, Section 2, Ordinance 16888, Section 3, Ordinance 16888, Section 4, Ordinance 16888, Section 5, Ordinance 16888, Section 6, Ordinance 16888, Section 7, Ordinance 16888, Section 8, Ordinance 16888, Section 9, Ordinance 16888, Section 10, Ordinance 16888, Section 11, Ordinance 16888, Section 12, Ordinance 16888, Section 13, and Ordinance 16888, Section 14.

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.

F. The county's projected 2011 and 2012 budget 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.

G. 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.

H. 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.

I. The King County Youth Services Center ("YSC") facility at 12th Avenue and East Alder Street in downtown Seattle serves the justice needs of King County juveniles and families. The superior court has undertaken long-range planning efforts for the provision of juvenile and family justice services and has completed both a Targeted Operational Master Plan ("TOMP") and a Targeted Facilities Master Plan ("TFMP"). The TFMP recommends the replacement of the Alder Wing and Tower at the YSC. Over forty years old, the current facility is in a state of disrepair and has reached the end of its useful life. The costs of maintaining the building have become untenable with over \$20 million in deferred maintenance costs alone. The facility is in need of replacement to ensure the continuing justice services for King County youth and families and to meet the demands of population growth in future years.

J. The county council hereby finds that the Youth Services Center is a criminal justice facility and finds further that the essential public health and safety services provided by this facility are of general benefit to all of the residents of King County. The facility also will provide family law services. To maintain King County's

ability to continue to provide services at a facility on the current site of the YSC, the county council further finds that the best interests of all of the residents of the county require the county to undertake a replacement project for the facility.

K. The county council hereby finds and declares that the proposition authorized to be submitted to the voters by this ordinance and the replacement of the Youth Services Center authorized thereby and described in this ordinance have for their object the furtherance and accomplishment of a system of criminal justice facilities for the benefit of all residents of King County and constitute a single purpose.

L. The total estimated cost of the Youth Services Center replacement and expansion, including the costs of issuing and selling the bonds, is declared to be, as nearly as may be determined, \$150,000,000.

SECTION 2. Definitions. The definitions in this section apply throughout this ordinance unless the context clearly requires otherwise.

A. "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.

B. "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.

C. "Youth Services Center Replacement Project" or "replacement" means: a capital project or series of capital projects to design, remodel, construct and equip facilities for juvenile justice and family law services, including but not limited to replacement and expansion of the Alder Wing and Tower of the King County Youth Services Center located at 12th and Alder in Seattle, WA. The facility presently is used to provide court services primarily to youth involved in the criminal justice system as well as certain family law services such as truancy cases.

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(4), and
4. Shall be subject to the conditions 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. Condition on imposition and continuation of taxes.

A. The authority to fix and impose the sales and use tax for the purposes in section 7 of this ordinance shall be subject to the following condition: annually, in accordance with RCW 36.33.220 and 36.82.040, at least nine million five hundred thousand dollars is diverted from the county road fund and placed into a separate and identifiable account in the county current expense fund, and the diverted funds appropriated for police protection in the unincorporated area of King County. The amount diverted and appropriated annually shall be in addition to any amount of the county roads fund revenues that may lawfully be spent for traffic enforcement purposes without utilizing the authority in RCW 36.33.220;

B. In any year in which subsection A. of this section is in effect and the condition in subsection A. of this section is not satisfied, the additional sales and use tax authorized by this ordinance and fixed and imposed by the county shall expire in accordance with section 6 of this ordinance.

SECTION 5. Distribution of taxes collected.

A. If approved by the voters, sixty 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 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 6. Expiration.

A. If an additional sales and use tax of two tenths of one percent authorized under section 3 of this ordinance is imposed and levied, then the tax expires on the earlier of:

1. If in 2011, 2012 or 2013 the condition identified in section 4.A. of this ordinance is not satisfied, the last day of the first quarter in the following year; or
2. According the following schedule;
 - a. The tax of one tenth of one percent expires April 1, 2014; and
 - b. The tax of one tenth of one percent expires April 1, 2031.

B. Section 4 of this ordinance expires April 1, 2014.

SECTION 7. Use of tax proceeds. If approved by the voters, at least one-third of all proceeds from the sales and use tax authorized by 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, as authorized by RCW 82.14.450, and replacement of capital facilities for juvenile justice and family law services, including but not limited to replacement of the Alder Wing and Tower of the King County Youth Services Center located at 12th and Alder in Seattle, WA. City proceeds may be used for criminal justice purposes, fire protection purposes or other general city purposes, as authorized by RCW 82.14.450.

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 16899 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 for criminal justice purposes, such as police protection, and the replacement of capital facilities for juvenile justice. The duration of the additional sales and use tax will be as provided in section 6 of Ordinance 16899.

Should this proposition be:

Approved? _____

Rejected? _____

SECTION 9. 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. Bruce Hilyer | 1. |
| 2. Sue Rahr | 2. |
| 3. Mary Ellen Stone | 3. |

SECTION 10. 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 11. 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 12. Regional accountability. No later than July 1, 2013, the county auditor shall, in a report, prepare an inventory of how cities have expended proceeds of the additional sales and use tax imposed under this ordinance, for city criminal justice purposes, for fire protection purposes and other general city purposes. The report shall detail, to the extent possible, city expenditures of the additional sales tax which benefit both city and regional objectives, including, but not limited to, infrastructure investments to promote growth management act goals, investments that spur annexations to cities, city payments for regional contract services and city contributions to local and regional human services. The auditor shall file one paper copy and an electronic copy with the clerk of the council, who shall retain the paper copy and forward an electronic copy to each councilmember.

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.

SECTION 14. Repeal. Ordinance 16888, Section 1, Ordinance 16888, Section 2, Ordinance 16888, Section 3, Ordinance 16888, Section 4, Ordinance 16888, Section 5, Ordinance 16888, Section 6, Ordinance 16888, Section 7, Ordinance 16888, Section 8, Ordinance 16888, Section 9, Ordinance 16888, Section 10, Ordinance 16888, Section 11, Ordinance 16888, Section 12, Ordinance 16888, Section 13, and Ordinance 16888, Section 14, are each hereby repealed.