
HOUSE BILL 1994

State of Washington 52nd Legislature 1991 Regular Session

By Representative Rust.

Read first time February 18, 1991. Referred to Committee on Local Government.

1 AN ACT Relating to counties; amending RCW 36.21.011, 36.21.015,
2 58.08.040, 82.01.090, 84.08.130, 84.08.140, 84.12.360, 84.12.370,
3 84.16.090, 84.16.120, 84.16.130, 84.33.130, 84.34.230, 84.40.0301,
4 84.40.045, 84.40.080, 84.40.090, 84.40.170, 84.41.070, 84.44.010,
5 84.48.010, 84.48.050, 84.48.110, 84.48.120, 84.48.150, 84.55.005,
6 84.56.050, 84.56.290, 84.56.310, 84.56.340, 84.60.020, 84.60.050,
7 84.64.010, 84.69.020, 84.69.030, 84.69.070, 84.69.110, 84.69.120, and
8 84.70.010; adding a new section to chapter 82.03 RCW; adding a new
9 section to chapter 84.48 RCW; decodifying RCW 84.28.005, 84.28.006,
10 84.28.010, 84.28.020, 84.28.050, 84.28.060, 84.28.063, 84.28.065,
11 84.28.080, 84.28.090, 84.28.095, 84.28.100, 84.28.110, 84.28.140,
12 84.28.150, 84.28.160, 84.28.170, 84.28.200, 84.28.205, 84.28.210, and
13 84.28.215; repealing RCW 36.21.020, 36.21.030, 36.21.070, 36.21.080,
14 36.21.090, 84.04.043, 84.08.110, 84.36.300, 84.36.310, 84.36.320,
15 84.36.330, 84.40.100, 84.40.150, 84.40.330, 84.40A.020, 84.40A.030,
16 84.40A.040, 84.40A.050, 84.41.090, 84.44.040, 84.44.060, and 84.44.070;
17 and prescribing penalties.

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

2 **Sec. 1.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended
3 to read as follows:

4 Any assessor who deems it necessary to enable him or her to
5 complete the listing and the valuation of the property of his or her
6 county within the time prescribed by law, (1) may appoint one or more
7 well qualified persons to act as ~~((his))~~ assistants or deputies who
8 shall not engage in the private practice of appraising within the
9 county ~~((in which he is))~~ where employed without the written permission
10 of the county assessor filed with the county auditor; and each such
11 assistant or deputy so appointed shall, under the direction of the
12 assessor, after taking the required oath, perform all the duties
13 enjoined upon, vested in or imposed upon assessors, and (2) may
14 contract with any persons, firms or corporations, who are expert
15 appraisers, to assist in the valuation of property.

16 To assist each assessor in obtaining adequate and well qualified
17 assistants or deputies, the state department of personnel, after
18 consultation with the Washington state association of county assessors,
19 the Washington state association of counties, and the department of
20 revenue, shall establish by July 1, 1967, and shall thereafter
21 maintain, a classification and salary plan for those employees of an
22 assessor who act as appraisers. The plan shall recommend the salary
23 range and employment qualifications for each position encompassed by
24 it, and shall, to the fullest extent practicable, conform to the
25 classification plan, salary schedules and employment qualifications for
26 state employees performing similar appraisal functions.

27 ~~((If))~~ An assessor who intends to put such plan into effect ~~((in~~
28 ~~his county, he))~~ shall inform the department of revenue and the ~~((board~~
29 ~~of))~~ county ~~((commissioners))~~ legislative authority of this intent in

1 writing. The department of revenue and the ((board)) authority may
2 thereupon each designate a representative, and such representative or
3 representatives as may be designated by the department of revenue or
4 the ((board)) legislative authority, or both, shall form with the
5 assessor a committee. The committee so formed may, by unanimous vote
6 only, determine the required number of certified appraiser positions
7 and their salaries necessary to enable the county assessor to carry out
8 the requirements relating to revaluation of property in chapter 84.41
9 RCW. The determination of the committee shall be certified to the
10 ((board-of)) county ((commissioners)) legislative authority. The
11 committee provided for herein may be formed only once in a period of
12 four calendar years.

13 After such determination, the assessor may provide, in each of
14 ((his)) the four next succeeding annual budget estimates, for as many
15 positions as are established in such determination. Each ((board-of))
16 county ((commissioners)) legislative authority to which such a budget
17 estimate is submitted shall allow sufficient funds for such positions.
18 An employee may be appointed to a position covered by the plan only if
19 the employee meets the employment qualifications established by the
20 plan.

21 **Sec. 2.** RCW 36.21.015 and 1977 c 75 s 30 are each amended to read
22 as follows:

23 Any person having the responsibility of valuing real property for
24 purposes of taxation including persons acting as assistants or deputies
25 to a county assessor under RCW 36.21.011 as now or hereafter amended,
26 shall have first:

27 (1) Graduated from an accredited high school or passed a high
28 school equivalency examination;

1 (2) Had at least one year of experience in transactions involving
2 real property, in appraisal of real property, or in assessment of real
3 property, or at least one year of experience in a combination of the
4 three;

5 (3) Become knowledgeable in repair and remodeling of buildings and
6 improvement of land, and in the significance of locality and area to
7 the value of real property; and

8 (4) Become knowledgeable in the standards for appraising property
9 set forth by the department of revenue.

10 The department of personnel shall prepare with the advice of the
11 department of revenue and administer an examination on the subjects of
12 subsections (3) and (4) of this section, and no person shall assess
13 real property for purposes of taxation without having passed said
14 examination. A person passing said examination shall be certified
15 accordingly by the director of the department of personnel(~~(+~~
16 ~~PROVIDED, HOWEVER, That this section shall not apply to any person who~~
17 ~~shall have either:~~

18 ~~(1) Been certified as a real property appraiser by the department~~
19 ~~of personnel prior to May 21, 1971; or~~

20 ~~(2) Attended and satisfactorily completed the assessor's school~~
21 ~~operated jointly by the department of revenue and the Washington state~~
22 ~~assessors association prior to August 9, 1971)).~~

23 **Sec. 3.** RCW 58.08.040 and 1989 c 378 s 2 are each amended to read
24 as follows:

25 Any person filing a plat, replat, altered plat, or binding site
26 plan(~~(, or condominium plan))~~ subsequent to May 31st in any year and
27 prior to the date of the collection of taxes, shall deposit with the
28 county treasurer a sum equal to the product of the county assessor's
29 latest valuation on the unimproved property in such subdivision

1 multiplied by the current year's dollar rate increased by twenty-five
2 percent on the property platted. The treasurer's receipt for said
3 amount shall be taken by the auditor as evidence of the payment of the
4 tax. The treasurer shall appropriate so much of said deposit as will
5 pay the taxes on the said property when the tax rolls are placed in his
6 or her hands for collection, and in case the sum deposited is in excess
7 of the amount necessary for the payment of the said taxes, the
8 treasurer shall return, to the party depositing, the amount of said
9 excess, taking his or her receipt therefor, which receipt shall be
10 accepted for its face value on the treasurer's quarterly settlement
11 with the county auditor.

12 **Sec. 4.** RCW 82.01.090 and 1967 ex.s. c 26 s 6 are each amended to
13 read as follows:

14 Except for the powers and duties devolved upon the board of tax
15 appeals by the provisions of RCW 82.03.010 through 82.03.190, the
16 director of revenue shall, after July 1, 1967, exercise those powers,
17 duties and functions theretofore vested in the tax commission of the
18 state of Washington, including all powers, duties and functions of the
19 commission acting as the commission or as the ((state—board))
20 department of ((equalization)) revenue or in any other capacity.

21 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.03 RCW
22 to read as follows:

23 In all appeals taken pursuant to RCW 84.08.130 the assessor or
24 taxpayer shall submit evidence of comparable sales to be used in a
25 hearing to the board and to all parties at least ten business days in
26 advance of such hearing. Failure to comply with the requirements set
27 forth in this section shall be grounds for the board, upon objection,

1 to continue the hearing or refuse to consider evidence not timely
2 submitted.

3 **Sec. 6.** RCW 84.08.130 and 1989 c 378 s 7 are each amended to read
4 as follows:

5 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
6 any county board of equalization may appeal to the board of tax appeals
7 by filing with the county auditor a notice of appeal in duplicate
8 within thirty days after the mailing of the decision of such board of
9 equalization, which notice shall specify the actions complained of, and
10 said auditor shall forthwith transmit one of said notices to the board
11 of tax appeals; and in like manner any county assessor may appeal to
12 the board of tax appeals from any action of any county board of
13 equalization. There shall be no fee charged for the filing of an
14 appeal. The petitioner shall provide a copy of the notice of appeal to
15 all named parties within the time period provided in the rules of
16 practice and procedure of the board of tax appeals. Appeals which are
17 not filed as provided in this section shall be continued or dismissed.
18 The board of tax appeals shall require the board appealed from to file
19 a true and correct copy of its decision in such action and all evidence
20 taken in connection therewith, and may receive further evidence, and
21 shall make such order as in its judgment is just and proper.

22 (2) The board of tax appeals may enter an order, pursuant to
23 subsection (1) of this section, that has effect up to the end of the
24 assessment cycle used by the assessor, if there has been no intervening
25 change in the assessed value during that time.

26 **Sec. 7.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each
27 amended to read as follows:

1 Any taxpayer feeling aggrieved by the levy or levies of any taxing
2 district except levies authorized by a vote of the people of the
3 district may appeal therefrom to the department of revenue as
4 hereinafter provided. Such taxpayer, upon the execution of a bond,
5 with two or more sufficient sureties to be approved by the county
6 auditor, payable to the state of Washington, in the penal sum of two
7 hundred dollars and conditioned that if the petitioner shall fail in
8 his appeal for a reduction of said levy or levies ((he)) the taxpayer
9 will pay the taxable costs of the hearings hereinafter provided, not
10 exceeding the amount of such bond, may file a written complaint with
11 the county auditor wherein such taxing district is located not later
12 than ten days after the making and entering of such levy or levies,
13 setting forth in such form and detail as the department of revenue
14 shall by general rule prescribe, ((his)) the taxpayer's objections to
15 such levy or levies. Upon the filing of such complaint, the county
16 auditor shall immediately transmit a certified copy thereof, together
17 with a copy of the budget or estimates of such taxing district as
18 finally adopted, including estimated revenues and such other
19 information as the department of revenue shall by rule require, to the
20 department of revenue. The department of revenue shall fix a date for
21 a hearing on said complaint at the earliest convenient time after
22 receipt of said record, which hearing shall be held in the county in
23 which said taxing district is located, and notice of such hearing shall
24 be given to the officials of such taxing district, charged with
25 determining the amount of its levies, and to the taxpayer on said
26 complaint by registered mail at least five days prior to the date of
27 said hearing. At such hearings all interested parties may be heard and
28 the department of revenue shall receive all competent evidence. After
29 such hearing, the department of revenue shall either affirm or decrease
30 the levy or levies complained of, in accordance with the evidence, and

1 shall thereupon certify its action with respect thereto to the county
2 auditor, who, in turn, shall certify it to the taxing district or
3 districts affected, and the action of the department of revenue with
4 respect to such levy or levies shall be final and conclusive.

5 **Sec. 8.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read
6 as follows:

7 The actual cash value of the operating property assessed to a
8 company, as fixed and determined by the (~~state board~~) department of
9 (~~equalization~~) revenue, shall be apportioned by the department of
10 revenue to the respective counties and to the taxing districts thereof
11 wherein such property is located in the following manner:

12 (1) Property of steam, suburban, and interurban railroad companies,
13 telegraph companies and pipe line companies--upon the basis of that
14 proportion of the value of the total operating property within the
15 state which the mileage of track, as classified by the department of
16 revenue (in case of railroads), mileage of wire (in the case of
17 telegraph companies), and mileage of pipe line (in the case of pipe
18 line companies) within each county or taxing district bears to the
19 total mileage thereof within the state, at the end of the calendar year
20 last past. For the purpose of such apportionment the department may
21 classify railroad track.

22 (2) Property of street railroad companies, telephone companies,
23 electric light and power companies, gas companies, water companies,
24 heating companies and toll bridge companies--upon the basis of relative
25 value of the operating property within each county and taxing district
26 to the value of the total operating property within the state to be
27 determined by such factors as the department of revenue shall deem
28 proper.

1 (3) Planes or other aircraft of airplane companies and watercraft
2 of steamboat companies--upon the basis of such factor or factors of
3 allocation, to be determined by the department of revenue, as will
4 secure a substantially fair and equitable division between counties and
5 other taxing districts.

6 All other property of airplane companies and steamboat
7 companies--upon the basis set forth in (~~(subdivision)~~) subsection (2)
8 (~~(hereof)~~) of this section.

9 The basis of apportionment with reference to all public utility
10 companies above prescribed shall not be deemed exclusive and the
11 department of revenue in apportioning values of such companies may also
12 take into consideration such other information, facts, circumstances,
13 or allocation factors as will enable it to make a substantially just
14 and correct valuation of the operating property of such companies
15 within the state and within each county thereof.

16 **Sec. 9.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each
17 amended to read as follows:

18 When the (~~(state board)~~) department of (~~(equalization)~~) revenue
19 shall have determined the equalized assessed value of the operating
20 property of each company in each of the respective counties and in the
21 taxing districts thereof, as hereinabove provided, the department of
22 revenue shall certify such equalized assessed value to the county
23 assessor of the proper county. The county assessor shall enter the
24 company's real operating property upon the real property tax rolls and
25 the company's personal operating property upon the personal property
26 tax rolls of (~~(his)~~) the county assessor's county, together with the
27 values so apportioned, and the same shall be and constitute the
28 assessed valuation of the operating property of the company in such
29 county and the taxing districts therein for that year, upon which taxes

1 shall be levied and collected in the same manner as on the general
2 property of such county.

3 **Sec. 10.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each
4 amended to read as follows:

5 Upon the assessment roll shall be placed after the name of each
6 company a general description of the operating property of the company,
7 which shall be considered sufficient if described in the language of
8 subdivision (3) of RCW 84.16.010 or otherwise, following which shall be
9 entered the actual cash value of the operating property as determined
10 by the department of revenue. No assessment shall be invalid by a
11 mistake in the name of the company assessed, by omission of the name of
12 the owner or by the entry of a name other than that of the true owner.
13 When the department of revenue shall have prepared the assessment roll
14 and entered thereon the actual cash value of the operating property of
15 the company, as herein required, it shall notify the company by mail of
16 the valuation determined by it and entered upon said roll; and
17 thereupon such valuation shall become the actual cash value of the
18 operating property of the company, subject to revision or correction by
19 the ~~((state—board))~~ department of ~~((equalization))~~ revenue as
20 hereinafter provided; and shall be the valuation upon which, after
21 equalization by the ~~((state—board))~~ department of ~~((equalization))~~
22 revenue as hereinafter provided, the taxes of such company shall be
23 based and computed.

24 **Sec. 11.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended
25 to read as follows:

26 The actual cash value of the property of each company as fixed and
27 determined by the ~~((state—board))~~ department of ~~((equalization))~~

1 revenue as herein provided shall be apportioned to the respective
2 counties in the following manner:

3 (1) If all the operating property of the company is situated
4 entirely within a county and none of such property is located within,
5 extends into, or through or is operated into or through any other
6 county, the entire value thereof shall be apportioned to the county
7 within which such property is situate, located and operated.

8 (2) If the operating property of any company is situated or located
9 within, extends into or is operated into or through more than one
10 county, the value thereof shall be apportioned to the respective
11 counties into or through which its cars are operated in the proportion
12 that the length of main line track of the respective railroads moving
13 such cars in such counties bears to the total length of main line track
14 of such respective railroads in this state.

15 (3) If the property of any company is of such character that it
16 will not be reasonable, feasible or fair to apportion the value as
17 hereinabove provided, the value thereof shall be apportioned between
18 the respective counties into or through which such property extends or
19 is operated or in which the same is located in such manner as may be
20 reasonable, feasible and fair.

21 **Sec. 12.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each
22 amended to read as follows:

23 When the ~~((state board))~~ department of ~~((equalization))~~ revenue
24 shall have determined the equalized or assessed value of the operating
25 property of each company in the respective counties as hereinabove
26 provided, the department of revenue shall certify such equalized or
27 assessed value to the county assessor of the proper county; and the
28 county assessor shall apportion and distribute such assessed or
29 equalized valuation to and between the several taxing districts of

1 ((his)) the county assessor's county entitled to a proportionate value
2 thereof in the manner prescribed in RCW 84.16.120 for apportionment of
3 values between counties. The county assessor shall enter such
4 assessment upon the personal property tax rolls of ((his)) the county
5 assessor's county, together with the values so apportioned, and the
6 same shall be and constitute the assessed valuation of the operating
7 company in such county for that year, upon which taxes shall be levied
8 and collected the same as on general property of the county.

9 **Sec. 13.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to
10 read as follows:

11 (1) An owner of land desiring that it be designated as forest land
12 and valued pursuant to RCW 84.33.120 as of January 1 of any year
13 commencing with 1972 shall make application to the county assessor
14 before such January 1.

15 (2) The application shall be made upon forms prepared by the
16 department of revenue and supplied by the county assessor, and shall
17 include the following:

18 (a) A legal description of or assessor's ((tax lot)) parcel numbers
19 for all land the applicant desires to be designated as forest land;

20 (b) The date or dates of acquisition of such land;

21 (c) A brief description of the timber on such land, or if the
22 timber has been harvested, the owner's plan for restocking;

23 (d) Whether there is a forest management plan for such land;

24 (e) If so, the nature and extent of implementation of such plan;

25 (f) Whether such land is used for grazing;

26 (g) Whether such land has been subdivided or a plat filed with
27 respect thereto;

28 (h) Whether such land and the applicant are in compliance with the
29 restocking, forest management, fire protection, insect and disease

1 control and forest debris provisions of Title 76 RCW or any applicable
2 regulations thereunder;

3 (i) Whether such land is subject to forest fire protection
4 assessments pursuant to RCW 76.04.610;

5 (j) Whether such land is subject to a lease, option or other right
6 which permits it to be used for any purpose other than growing and
7 harvesting timber;

8 (k) A summary of the past experience and activity of the applicant
9 in growing and harvesting timber;

10 (l) A summary of current and continuing activity of the applicant
11 in growing and harvesting timber;

12 (m) A statement that the applicant is aware of the potential tax
13 liability involved when such land ceases to be designated as forest
14 land;

15 (n) An affirmation that the statements contained in the application
16 are true and that the land described in the application is, by itself
17 or with other forest land not included in the application, in
18 contiguous ownership of twenty or more acres which is primarily devoted
19 to and used for growing and harvesting timber.

20 The assessor shall afford the applicant an opportunity to be heard if
21 the application so requests.

22 (3) The assessor shall act upon the application with due regard to
23 all relevant evidence and without any one or more items of evidence
24 necessarily being determinative, except that the application may be
25 denied for one of the following reasons, without regard to other items:

26 (a) The land does not contain either a "merchantable stand of
27 timber" or an "adequate stocking" as defined in RCW 76.08.010, or any
28 laws or regulations adopted to replace such minimum standards, except
29 this reason (a) shall not alone be sufficient for denial of the
30 application (i) if such land has been recently harvested or supports a

1 growth of brush or noncommercial type timber, and the application
2 includes a plan for restocking within three years or such longer period
3 necessitated by unavailability of seed or seedlings, or (ii) if only
4 isolated areas within such land do not meet such minimum standards due
5 to rock outcroppings, swamps, unproductive soil or other natural
6 conditions;

7 (b) The applicant, with respect to such land, has failed to comply
8 with a final administrative or judicial order with respect to a
9 violation of the restocking, forest management, fire protection, insect
10 and disease control and forest debris provisions of Title 76 RCW or any
11 applicable regulations thereunder;

12 (c) The land abuts a body of salt water and lies between the line
13 of ordinary high tide and a line paralleling such ordinary high tide
14 line and two hundred feet horizontally landward therefrom, except that
15 if the higher and better use determined by the assessor to exist for
16 such land would not be permitted or economically feasible by virtue of
17 any federal, state or local law or regulation such land shall be
18 assessed and valued pursuant to the procedures set forth in RCW
19 84.33.110 and 84.33.120 without being designated. The application
20 shall be deemed to have been approved unless, prior to May 1, of the
21 year after such application was mailed or delivered to the assessor, he
22 or she shall notify the applicant in writing of the extent to which the
23 application is denied.

24 (4) An owner who receives notice pursuant to subsection (3) of this
25 section that his or her application has been denied may appeal such
26 denial to the county board of equalization.

27 **Sec. 14.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
28 amended to read as follows:

1 For the purpose of acquiring conservation futures as well as other
2 rights and interests in real property pursuant to RCW 84.34.210 and
3 84.34.220, a county may levy an amount not to exceed six and one-
4 quarter cents per thousand dollars of assessed valuation against the
5 assessed valuation of all taxable property within the county(~~(, which~~
6 ~~levy shall be in addition to that authorized by RCW 84.52.050 and~~
7 ~~84.52.043))~~).

8 **Sec. 15.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended
9 to read as follows:

10 ~~((1))~~ Upon review by any court, or appellate body, of a
11 determination of the valuation of property for purposes of taxation, it
12 shall be presumed that the determination of the public official charged
13 with the duty of establishing such value is correct but this
14 presumption shall not be a defense against any correction indicated by
15 clear, cogent and convincing evidence.

16 ~~((2) In any administrative or judicial proceeding pending upon May~~
17 ~~21, 1971 or arising from the property revaluation under the provisions~~
18 ~~of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,~~
19 ~~chapter 95, Laws of 1970 ex. sess., the provisions of this section will~~
20 ~~apply. This paragraph shall not be construed so as to limit in any way~~
21 ~~the provisions of subsection (1) of this section.))~~

22 **Sec. 16.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended
23 to read as follows:

24 The assessor shall give notice of any change in the true and fair
25 value of real property for the tract or lot of land and any
26 improvements thereon no later than thirty days after appraisal:
27 PROVIDED, That no such notice shall be mailed during the period from
28 January 15 to February 15 of each year: PROVIDED FURTHER, That no

1 notice need be sent with respect to changes in valuation of forest land
2 made pursuant to chapter 84.33 RCW.

3 The notice shall contain a statement of both the prior and the new
4 true and fair value and the ratio of the assessed value to the true and
5 fair value on which the assessment of the property is based, stating
6 separately land and improvement values, and a brief statement of the
7 procedure for appeal to the board of equalization and the time, date,
8 and place of the meetings of the board.

9 The notice shall be mailed by the assessor to the taxpayer.

10 If any taxpayer, as shown by the tax rolls, holds solely a security
11 interest in the real property which is the subject of the notice,
12 pursuant to a mortgage, contract of sale, or deed of trust, such
13 taxpayer shall, upon written request of the assessor, supply, within
14 thirty days of receipt of such request, to the assessor the name and
15 address of the person making payments pursuant to the mortgage,
16 contract of sale, or deed of trust, and thereafter such person shall
17 also receive a copy of the notice provided for in this section.
18 Willful failure to comply with such request within the time limitation
19 provided for herein shall make such taxpayer subject to a maximum civil
20 penalty of five ~~((dollars for each parcel of real property within the~~
21 ~~scope of the request in which it holds the security interest, the~~
22 ~~aggregate of such penalties in any one year not to exceed five))~~
23 thousand dollars. The penalties provided for herein shall be
24 recoverable in an action by the county prosecutor, and when recovered
25 shall be deposited in the county current expense fund. The assessor
26 shall make the request provided for by this section during the month of
27 January.

28 **Sec. 17.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended
29 to read as follows:

1 (~~The~~) An assessor(~~(, upon his own motion, or upon the application~~
2 ~~of any taxpayer,)~~) shall enter (~~(in the detail and assessment list of~~
3 ~~the current)~~) on the assessment roll in any year any property shown to
4 have been omitted from the assessment (~~(list)~~) roll of any preceding
5 year, at the (~~(valuation of that)~~) value for the preceding year, or if
6 not then valued, at such (~~(valuation)~~) value as the assessor shall
7 determine (~~(from)~~) for the preceding year, and such (~~(valuation)~~) value
8 shall be stated (~~(in a separate line)~~) separately from the
9 (~~(valuation)~~) value of (~~(the current)~~) any other year. (~~Where~~
10 ~~improvements have not been valued and assessed as a part of the real~~
11 ~~estate upon which the same may be located, as evidenced by the~~
12 ~~assessment rolls, they may be separately valued and assessed as omitted~~
13 ~~property under this section)~~) When any improvement has not been placed
14 on an assessment roll as a part of the real estate upon which it is
15 located, the improvement may, subject to RCW 84.40.085, be subsequently
16 placed upon the assessment roll regardless of whether any other
17 improvement on the real estate is listed on the assessment roll. For
18 purposes of this section it is immaterial whether an assessment roll
19 lists each improvement separately: PROVIDED, That no such assessment
20 shall be made in any case where a bona fide purchaser, encumbrancer, or
21 contract buyer has acquired any interest in said property prior to the
22 time such improvements are assessed. When such an omitted assessment
23 is made, the taxes levied thereon may be paid within one year of the
24 due date of the taxes for the year in which the assessment is made
25 without penalty or interest: AND PROVIDED FURTHER, That in the
26 assessment of personal property, the assessor shall assess the omitted
27 value not reported by the taxpayer as evidenced by an inspection of
28 either the property or the books and records of said taxpayer by the
29 assessor.

1 **Sec. 18.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended
2 to read as follows:

3 It shall be the duty of assessors, when assessing real or personal
4 property, to designate the name or number of each taxing and road
5 district in which each person and each description of property assessed
6 is liable for taxes(~~(, which designation shall be made by writing the~~
7 ~~name or number of the districts opposite each assessment in the column~~
8 ~~provided for that purpose in the detail and assessment list)~~). When
9 the real and personal property of any person is assessable in several
10 taxing districts and/or road districts, the amount in each shall be
11 assessed (~~(on separate detail and assessment lists, and all property~~
12 ~~assessable in incorporated cities or towns shall be assessed in~~
13 ~~consecutive books, where more than one book is necessary, separate from~~
14 ~~outside property and separately, and the name of the owner, if known,~~
15 ~~together with his post office address, placed opposite each amount)~~)
16 separately.

17 **Sec. 19.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended
18 to read as follows:

19 (1) In all cases of irregular subdivided tracts or lots of land
20 other than any regular government subdivision the county assessor shall
21 outline a plat of such tracts or lots and notify the owner or owners
22 thereof with a request to have the same surveyed by the county
23 engineer, and cause the same to be platted into numbered (or lettered)
24 lots or tracts: PROVIDED, HOWEVER, That where any county has in its
25 possession the correct field notes of any such tract or lot of land a
26 new survey shall not be necessary, but such tracts may be mapped from
27 such field notes. In case the owner of such tracts or lots neglects or
28 refuses to have the same surveyed or platted, the county assessor shall
29 notify the (~~(board of)~~) county (~~(commissioners)~~) legislative authority

1 in and for the county, who may order and direct the county engineer to
2 make the proper survey and plat of the tracts and lots. A plat shall
3 be made on which said tracts or lots of land shall be accurately
4 described by lines, and numbered (or lettered), which numbers (or
5 letters) together with number of the section, township and range shall
6 be distinctly marked on such plat, and the field notes of all such
7 tracts or lots of land shall describe each tract or lot according to
8 the survey, and such tract or lot shall be numbered (or lettered) to
9 correspond with its number (or letter) on the map. The plat shall be
10 given a designated name by the surveyor thereof. When the survey,
11 plat, field notes and name of plat, shall have been approved by the
12 ~~((board of))~~ county ~~((commissioners))~~ legislative authority, the plat
13 and field notes shall be filed and recorded in the office of the county
14 auditor, and the description of any tract or lot of land described in
15 said plats by number (or letter), section, township and range, shall be
16 a sufficient and legal description for revenue and all other purposes.

17 (2) If the county performs the duties under subsection (1) of this
18 section, the county assessor may charge for actual costs and file a
19 lien against the subject property if the costs are not repaid within
20 ninety days of notice of completion, which may be collected as if such
21 charges had been levied as a property tax.

22 **Sec. 20.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
23 amended to read as follows:

24 If the department of revenue finds upon its own investigation, or
25 upon a showing by others, that the revaluation program for any county
26 is not proceeding for any reason as herein directed, ~~((or is not~~
27 ~~proceeding for any reason with sufficient rapidity to be completed~~
28 ~~before June 1, 1958,))~~ the department of revenue shall advise both the
29 ~~((board of))~~ county ~~((commissioners))~~ legislative authority and the

1 county assessor of such finding. Within thirty days after receiving
2 such advice, the ~~((board of))~~ county ~~((commissioners))~~ legislative
3 authority, at regular or special session, either (1) shall authorize
4 such expenditures as will enable the assessor to complete the
5 revaluation program as herein directed, or (2) shall direct the
6 assessor to request special assistance from the department of revenue
7 for aid in effectuating the county's revaluation program.

8 **Sec. 21.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended
9 to read as follows:

10 Personal property, except such as is required in this title to be
11 listed and assessed otherwise, shall be listed and assessed in the
12 county where it is situated. ~~((The personal property pertaining to the
13 business of a merchant or of a manufacturer shall be listed in the town
14 or place where his business is carried on.))~~

15 **Sec. 22.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to
16 read as follows:

17 Prior to July 15th, the county legislative authority shall form a
18 board for the equalization of the assessment of the property of the
19 county. The members of said board shall receive a per diem amount as
20 set by the county legislative authority for each day of actual
21 attendance of the meeting of the board of equalization to be paid out
22 of the current expense fund of the county: PROVIDED, That when the
23 county legislative authority constitute the board they shall only
24 receive their compensation as members of the county legislative
25 authority. The board of equalization shall meet in open session for
26 this purpose annually on the 15th day of July and, having each taken an
27 oath fairly and impartially to perform their duties as members of such
28 board, they shall examine and compare the returns of the assessment of

1 the property (~~of the county~~) presented in an individual appeal and
2 proceed to equalize the same, so that each tract or lot of real
3 property and each article or class of personal property shall be
4 entered on the assessment list at its true and fair value, according to
5 the measure of value used by the county assessor in such assessment
6 year, which is presumed to be correct pursuant to RCW 84.40.0301, and
7 subject to the following rules:

8 First. They shall raise the valuation of each tract or lot or item
9 of real property which is returned below its true and fair value to
10 such price or sum as to be the true and fair value thereof, after at
11 least five days' notice shall have been given in writing to the owner
12 or agent.

13 Second. They shall reduce the valuation of each tract or lot or
14 item which is returned above its true and fair value to such price or
15 sum as to be the true and fair value thereof.

16 Third. They shall raise the valuation of each class of personal
17 property which is returned below its true and fair value to such price
18 or sum as to be the true and fair value thereof, and they shall raise
19 the aggregate value of the personal property of each individual
20 whenever the aggregate value is less than the true valuation of the
21 taxable personal property possessed by such individual, to such sum or
22 amount as to be the true value thereof, after at least five days'
23 notice shall have been given in writing to the owner or agent thereof.

24 Fourth. They shall reduce the valuation of each class of personal
25 property enumerated on the detail and assessment list of the current
26 year, which is returned above its true and fair value, to such price or
27 sum as to be the true and fair value thereof; and they shall reduce the
28 aggregate valuation of the personal property of such individual who has
29 been assessed at too large a sum to such sum or amount as was the true
30 and fair value of the personal property.

1 Fifth. The board may review all claims for either real or personal
2 property tax exemption as determined by the county assessor, and shall
3 consider any taxpayer appeals from the decision of the assessor thereon
4 to determine (1) if the taxpayer is entitled to an exemption, and (2)
5 if so, the amount thereof.

6 The clerk of the board shall keep an accurate journal or record of
7 the proceedings and orders of said board showing the facts and evidence
8 upon which their action is based, and the said record shall be
9 published the same as other proceedings of county legislative
10 authority, and shall make a true record of the changes of the
11 descriptions and assessed values ordered by the county board of
12 equalization. The assessor shall correct the real and personal
13 assessment rolls in accordance with the changes made by the said county
14 board of equalization, and the assessor shall make duplicate abstracts
15 of such corrected values, one copy of which shall be retained in the
16 office, and one copy forwarded to the department of revenue on or
17 before the eighteenth day of August next following the meeting of the
18 county board of equalization.

19 The county board of equalization shall meet on the 15th day of July
20 and may continue in session and adjourn from time to time during a
21 period not to exceed four weeks, but shall remain in session not less
22 than three days: PROVIDED, That the county board of equalization with
23 the approval of the county legislative authority may convene at any
24 time when petitions filed exceed twenty-five, or ten percent of the
25 number of appeals filed in the preceding year, whichever is greater.

26 No taxes, except special taxes, shall be extended upon the tax
27 rolls until the property valuations are equalized by the department of
28 revenue for the purpose of raising the state revenue.

29 County legislative authorities as such shall at no time have any
30 authority to change the valuation of the property of any person or to

1 release or commute in whole or in part the taxes due on the property of
2 any person.

3 **Sec. 23.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended
4 to read as follows:

5 The county assessor shall, on or before the fifteenth day of
6 January in each year, make out and transmit to the state auditor, in
7 such form as may be prescribed, a complete abstract of the tax rolls of
8 the county, showing the number of acres of land assessed, the value of
9 such land, including the structures thereon; the value of town and city
10 lots, including structures; the total value of all taxable personal
11 property in the county; the aggregate amount of all taxable property in
12 the county; the total amount as equalized and the total amount of taxes
13 levied in the county for state, county, city and other taxing district
14 purposes, for that year. Should the assessor of any county fail to
15 transmit to the (~~state board~~) department of (~~equalization~~) revenue
16 the abstract provided for in RCW 84.48.010 by the (~~time the state~~
17 ~~board of equalization convenes~~) eighteenth of August next following
18 the meeting of the county board of equalization, and if, by reason of
19 such failure to transmit such abstract, any county shall fail to
20 collect and pay to the state its due proportion of the state tax for
21 any year, the (~~state board~~) department of (~~equalization~~) revenue
22 shall, at its next annual session, ascertain what amount of state tax
23 said county has failed to collect, and certify the same to the state
24 auditor, who shall charge the amount to the proper county and notify
25 the auditor of said county of the amount of said charge; said sum shall
26 be due and payable immediately by warrant in favor of the state on the
27 current expense fund of said county.

1 **Sec. 24.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read
2 as follows:

3 Within three days after the record of the proceedings of the
4 (~~state board~~) department of (~~equalization~~) revenue is certified by
5 the director of the department, the department shall transmit to each
6 county assessor a copy of the record of the proceedings of the
7 (~~board~~) department, specifying the amount to be levied and collected
8 on said assessment books for state purposes for such year, and in
9 addition thereto it shall certify to each county assessor the amount
10 due to each state fund and unpaid from such county for the fifth
11 preceding year, and such delinquent state taxes shall be added to the
12 amount levied for the current year. The department shall close the
13 account of each county for the fifth preceding year and charge the
14 amount of such delinquency to the tax levy of the current year. These
15 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes
16 collected on and after the first day of July last preceding such
17 certificate, on account of delinquent state taxes for the fifth
18 preceding year shall belong to the county and by the county treasurer
19 be credited to the current expense fund of the county in which
20 collected.

21 **Sec. 25.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read
22 as follows:

23 It shall be the duty of the county assessor of each county, when he
24 shall have received from the state department of revenue the assessed
25 valuation of the property of railroad and other companies assessed by
26 the department of revenue and apportioned to the county, and placed the
27 same on the tax rolls, and received the report of the department of
28 revenue of the amount of taxes levied for state purposes, to compute
29 the required percent on the assessed value of property in the county,

1 and such state taxes shall be extended on the tax rolls in the proper
2 column: PROVIDED, That the rates so computed shall not be such as to
3 raise a surplus of more than five percent over the total amount
4 required by the ~~((state board))~~ department of ~~((equalization))~~ revenue:
5 PROVIDED FURTHER, That any surplus raised shall be remitted to the
6 state in accordance with RCW 84.56.280.

7 **Sec. 26.** RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each
8 amended to read as follows:

9 The assessor shall, upon the request of any taxpayer who petitions
10 the board of equalization for review of a tax claim or valuation
11 dispute, make available to said taxpayer a compilation of comparable
12 sales utilized by the assessor in establishing such taxpayer's property
13 valuation. If valuation criteria other than comparable sales were
14 used, the assessor shall furnish the taxpayer with such other factors
15 and the addresses of such other property used in making the
16 determination of value.

17 The assessor shall within ~~((thirty))~~ sixty days of such request but
18 at least ten business days prior to such taxpayer's appearance before
19 the board of equalization make available to the taxpayer the valuation
20 criteria and/or comparable~~((s))~~ sales which shall not be subsequently
21 changed ~~((or modified))~~ by the assessor ~~((during review or appeal~~
22 ~~proceedings))~~ unless the assessor has found new evidence supporting the
23 assessor's valuation, in which situation the assessor shall provide
24 such additional evidence to the taxpayer and the board of equalization
25 at least ten business days prior to the hearing ~~((on appeal or review~~
26 ~~proceedings))~~ at the board of equalization. A taxpayer who lists
27 comparable sales on ~~((his))~~ a notice of appeal ~~((shall not thereafter~~
28 ~~use other comparables during the review of appeal proceedings:~~
29 ~~PROVIDED, That the taxpayer may change the comparable sales he is using~~

1 ~~in proceedings subsequent to the county board of equalization only if~~
2 ~~he provides a listing of such different comparables to the assessor at~~
3 ~~least five business days prior to such subsequent proceedings:~~
4 ~~PROVIDED FURTHER, That the board of equalization may waive the~~
5 ~~requirements contained in the preceding proviso or allow the assessor~~
6 ~~a continuance of reasonable duration to check the comparables furnished~~
7 ~~by the taxpayer)) shall not subsequently change such sales unless the~~
8 ~~taxpayer has found new evidence supporting the taxpayer's proposed~~
9 ~~valuation in which case the taxpayer shall provide such additional~~
10 ~~evidence to the assessor and board of equalization at least ten~~
11 ~~business days prior to the hearing. If either the assessor or taxpayer~~
12 ~~do not meet the requirements of this section the board of equalization~~
13 ~~may continue the hearing to provide the parties an opportunity to~~
14 ~~review all evidence or, upon objection, refuse to consider sales not~~
15 ~~submitted in a timely manner.~~

16 NEW SECTION. Sec. 27. A new section is added to chapter 84.48 RCW
17 to read as follows:

18 The board of equalization may enter an order that has effect up to
19 the end of the assessment cycle used by the assessor, if there has been
20 no intervening change in the assessed value during that time.

21 **Sec. 28.** RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each
22 amended to read as follows:

23 As used in this chapter, the term "regular property taxes" has the
24 meaning given it in RCW 84.04.140, and also includes amounts received
25 in lieu of regular property taxes (~~(under RCW 84.09.080)~~).

26 **Sec. 29.** RCW 84.56.050 and 1963 c 94 s 1 are each amended to read
27 as follows:

1 On receiving the tax rolls the treasurer shall post all real and
2 personal property taxes from said rolls to the treasurer's tax
3 segregation register, and shall carry forward to the current tax rolls,
4 or if he or she so elects to a separate card or other record of
5 delinquencies, a memorandum of all delinquent taxes on each and every
6 description of property, and enter the same opposite or under the
7 property upon which the said taxes are delinquent, in a space provided
8 for that purpose, showing the amounts for each year. The treasurer
9 shall notify each taxpayer in ((his)) the county, at the expense of the
10 county, of the amount of ((his)) the real and personal property, and
11 the total amount of tax due on the same; and the treasurer shall
12 ((either)) have printed on said notice the name of each tax and the
13 levy made on the same(~~(, or shall during the month of February publish~~
14 ~~once in a newspaper having general circulation in the county a listing~~
15 ~~of the levies made in the respective taxing districts and shall upon~~
16 ~~request furnish such a listing to any one requesting the same)); and~~
17 the county treasurer shall be the sole collector of all delinquent
18 taxes and all other taxes due and collectible on the tax rolls of the
19 county: PROVIDED, That the term "taxpayer" as used in this section
20 shall mean any person charged, or whose property is charged, with
21 property tax; and the person to be notified is that person whose name
22 appears on the tax roll herein mentioned: PROVIDED, FURTHER, That if no
23 name so appears the person to be notified is that person shown by the
24 treasurer's tax rolls or duplicate tax receipts of any preceding year
25 as the payer of the tax last paid on the property in question.

26 **Sec. 30.** RCW 84.56.290 and 1987 c 168 s 3 are each amended to read
27 as follows:

28 Whenever any tax shall have been heretofore, or shall be hereafter,
29 canceled, reduced or modified in any final judicial, county board of

1 equalization, state board of tax appeals, or administrative proceeding;
2 or whenever any tax shall have been heretofore, or shall be hereafter
3 canceled by sale of property to any irrigation district under
4 foreclosure proceedings for delinquent irrigation district assessments;
5 or whenever any contracts or leases on public lands shall have been
6 heretofore, or shall be hereafter, canceled and the tax thereon remains
7 unpaid for a period of two years, the director of revenue shall, upon
8 receipt from the county treasurer of a certified copy of the final
9 judgment, order, or decree canceling, reducing, or modifying taxes, or
10 of a certificate from the county treasurer of the cancellation by sale
11 to an irrigation district, or of a certificate from the commissioner of
12 public lands and the county treasurer of the cancellation of public
13 land contracts or leases and nonpayment of taxes thereon, as the case
14 may be, make corresponding entries and corrections on ~~((his))~~ the
15 director's records of the state's portion of reduced or canceled tax.

16 Upon canceling taxes deemed uncollectible, the county commissioners
17 shall notify the county treasurer of such action, whereupon the county
18 treasurer shall deduct on ~~((his))~~ the treasurer's records the amount of
19 such uncollectible taxes due the various state funds and shall
20 immediately notify the department of revenue of ~~((his))~~ the treasurer's
21 action and of the reason therefor; which uncollectible tax shall not
22 then nor thereafter be due or owing the various state funds and the
23 necessary corrections shall be made by the county treasurer upon the
24 quarterly settlement next following.

25 When any assessment of property is made which does not appear on
26 the assessment list certified by the county board of equalization to
27 the ~~((state board))~~ department of ~~((equalization))~~ revenue the county
28 assessor shall indicate to the county treasurer the assessments and the
29 taxes due therefrom when the list is delivered to the county treasurer
30 on December 15th. The county treasurer shall then notify the

1 department of revenue of the taxes due the state from the assessments
2 which did not appear on the assessment list certified by the county
3 board of equalization to the ~~((state—board))~~ department of
4 ~~((equalization))~~ revenue. The county treasurer shall make proper
5 accounting of all sums collected as either advance tax, compensating or
6 additional tax, or supplemental or omitted tax and shall notify the
7 department of revenue of the amounts due the various state funds
8 according to the levy used in extending such tax, and those amounts
9 shall immediately become due and owing to the various state funds, to
10 be paid to the state treasurer in the same manner as taxes extended on
11 the regular tax roll.

12 **Sec. 31.** RCW 84.56.310 and 1961 c 15 s 84.56.310 are each amended
13 to read as follows:

14 Any person ~~((being the owner or having an interest in an estate or
15 claim to real property against which taxes shall have been unpaid))~~ may
16 pay the ~~((same))~~ unpaid taxes and satisfy the lien against the real
17 property for which the taxes are delinquent at any time before
18 execution of a deed to said real property. The person or authority who
19 shall collect or receive the same shall give a certificate that such
20 taxes have been so paid to the person or persons entitled to demand
21 such certificate.

22 **Sec. 32.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read
23 as follows:

24 Any person desiring to pay taxes upon any part or parts of real
25 property heretofore or hereafter assessed as one parcel, or tract, may
26 do so by applying to the county assessor, who must carefully
27 investigate and ascertain the relative or proportionate value said part
28 bears to the whole tract assessed, on which basis the assessment must

1 be divided, and the assessor shall forthwith certify such proportionate
2 value to the county treasurer: PROVIDED, That excepting when property
3 is being acquired for public use, or where a person or financial
4 institution desires to pay the taxes and any penalties and interest on
5 a mobile home upon which they have a lien by mortgage or otherwise, no
6 segregation of property for tax purposes shall be made unless all
7 delinquent taxes and assessments on the entire tract have been paid in
8 full(~~(: AND PROVIDED FURTHER, That where the assessed valuation of the~~
9 ~~tract to be divided exceeds two thousand dollars a notice by registered~~
10 ~~mail must be given by the assessor to the several owners interested in~~
11 ~~said tract, if known, and if no protest against said division be filed~~
12 ~~with the county assessor within twenty days from date of notice,)).~~
13 The county assessor shall duly certify the proportionate value to the
14 county treasurer. The county treasurer, upon receipt of certification,
15 shall duly accept payment and issue receipt on the apportionment
16 certified by the county assessor. In cases where protest is filed to
17 said division appeal shall be made to the county commissioners at their
18 next regular session for final division, and the county treasurer shall
19 accept and receipt for said taxes as determined and ordered by county
20 commissioners. Any person desiring to pay on an undivided interest in
21 any real property may do so by paying to the county treasurer a sum
22 equal to such proportion of the entire taxes charged on the entire
23 tract as interest paid on bears to the whole.

24 **Sec. 33.** RCW 84.60.020 and 1985 c 395 s 5 are each amended to read
25 as follows:

26 The taxes assessed upon real property, including mobile homes
27 assessed thereon, and other mobile homes as defined in RCW
28 (~~(82.50.010)~~) 46.04.302 shall be a lien thereon from and including the
29 first day of January in the year in which they are levied until the

1 same are paid, but as between the grantor or vendor and the grantee or
2 purchaser of any real property or any such mobile home, when there is
3 no express agreement as to payment of the taxes thereon due and payable
4 in the calendar year of the sale or the contract to sell, the grantor
5 or vendor shall be liable for the same proportion of such taxes as the
6 part of the calendar year prior to the day of the sale or the contract
7 to sell bears to the whole of such calendar year, and the grantee or
8 purchaser shall be liable for the remainder of such taxes and
9 subsequent taxes. The lien for the property taxes assessed on a mobile
10 home shall be terminated and absolved for the year subsequent to the
11 year of its removal from the state, when notice is given to the county
12 treasurer describing the mobile home, if all property taxes due at the
13 time of removal are satisfied. The taxes assessed upon each item of
14 personal property assessed shall be a lien upon such personal property
15 except mobile homes as above provided from and after the date upon
16 which the same is listed with and valued by the county assessor, and no
17 sale or transfer of such personal property shall in any way affect the
18 lien for such taxes upon such property. The taxes assessed upon
19 personal property shall be a lien upon each item of personal property
20 of the person assessed, distrained by the treasurer as provided in RCW
21 84.56.070, from and after the date of the distraint and no sale or
22 transfer of such personal property so distrained shall in any way
23 affect the lien for such taxes upon such property. The taxes assessed
24 upon personal property shall be a lien upon the real property of the
25 person assessed, selected by the county treasurer and designated and
26 charged upon the tax rolls as provided in RCW 84.60.040, from and after
27 the date of such selection and charge and no sale or transfer of such
28 real property so selected and charged shall in any way affect the lien
29 for such personal property taxes upon such property.

1 **Sec. 34.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended
2 to read as follows:

3 (1) When real property is acquired by purchase or condemnation by
4 the state of Washington, any county or municipal corporation or is
5 placed under a recorded agreement for immediate possession and use or
6 an order of immediate possession and use pursuant to RCW 8.04.090, such
7 property shall continue to be subject to the tax lien for the years
8 prior to the year in which the property is so acquired or placed under
9 such agreement or order, of any tax levied by the state, county,
10 municipal corporation or other tax levying public body, except as is
11 otherwise provided in RCW 84.60.070.

12 (2) The lien for taxes applicable to the real property being
13 acquired or placed under immediate possession and use for the year in
14 which such real property is so acquired or placed under immediate
15 possession and use shall be for only the pro rata portion of taxes
16 allocable to that portion of the year prior to the date of execution of
17 the instrument vesting title, date of recording such agreement of
18 immediate possession and use, date of such order of immediate
19 possession and use, or date of judgment. No taxes levied or tax lien on
20 such property allocable to a period subsequent to the dates identified
21 in this subsection shall be valid and any such taxes levied shall be
22 canceled as provided in RCW (~~(84.56.400)~~) 84.48.065. In the event the
23 owner has paid taxes allocable to that portion of the year subsequent
24 to the dates identified in this subsection he or she shall be entitled
25 to a pro rata refund of the amount paid on the property so acquired or
26 placed under a recorded agreement or an order of immediate possession
27 and use. If the dates identified in this subsection precede February
28 15th of the year in which such taxes become payable, no lien for such
29 taxes shall be valid and any such taxes levied but not payable shall be
30 canceled as provided in RCW (~~(84.56.400)~~) 84.48.065.

1 **Sec. 35.** RCW 84.64.010 and 1961 c 15 s 84.64.010 are each amended
2 to read as follows:

3 On the first business day after the expiration of the eleven months
4 after the taxes charged against any real property are delinquent, the
5 (~~board of~~) county (~~commissioners~~) legislative authority shall
6 determine whether it will be for the best interest of the county to
7 carry or further carry the delinquent taxes on the books of the county
8 or to permit certificates of delinquency for the same to be sold to any
9 person, and should it be deemed advisable to permit the sale of
10 certificates of delinquency they shall pass a resolution to that effect
11 and publish a copy of the same in the next issue of the official
12 newspaper of the county and on the first day of the month next
13 following, the treasurer shall have the right, and it shall be his or
14 her duty, upon demand and payment of the taxes and interest, to make
15 out and issue a certificate or certificates of delinquency against such
16 property and such certificate or certificates shall be numbered and
17 have a stub, which shall be a summary of the certificate, and shall
18 contain a statement(~~(-)~~) including:

19 (1) Description of the property assessed.

20 (2) Year or years for which assessed.

21 (3) Amount of tax and interest due.

22 (4) Name of owner, or reputed owner, if known.

23 (5) Rate of interest the certificates shall bear.

24 (6) The time when a deed may be had, if not sooner redeemed.

25 (7) A guaranty of the county or municipality to which the tax is
26 due that if for any irregularity of the taxing officers this
27 certificate be void, then such county or municipality will repay the
28 holder the sum paid thereon with interest at rate of six percent per
29 annum from the date of the issuance: PROVIDED, That nothing herein
30 contained shall prevent the running of interest during the said period

1 of twelve months from the date of delinquency, at the rate of interest
2 provided by law on delinquent taxes: PROVIDED, FURTHER, That all
3 certificates of delinquency sold to persons shall be registered by the
4 county treasurer in a book provided for that purpose, in which shall
5 also be recorded the name and address of the purchaser of each
6 certificate of delinquency. Thereafter at any time before the
7 expiration of three years from the original date of delinquency of any
8 tax included in a certificate of delinquency issued to a person, the
9 owner of the property may pay to the county treasurer the amount of
10 taxes due for one or more subsequent years, with delinquent interest,
11 if any, to the date of payment, and if the same shall have been paid by
12 the holder of the certificates of delinquency the county treasurer
13 shall forward the amount of payment or payments made by such owner to
14 the holder of the certificate of delinquency at his or her registered
15 address. The payment of taxes for such subsequent year or years shall
16 thereby extend the time of the foreclosure of the particular
17 certificate of delinquency one year for each subsequent year's taxes so
18 paid.

19 **Sec. 36.** RCW 84.69.020 and 1990 2nd ex.s. c 1 s 524 are each
20 amended to read as follows:

21 On order of the county treasurer ad valorem taxes paid before or
22 after delinquency shall be refunded if they were:

23 (1) Paid more than once; or

24 (2) Paid as a result of manifest error in description; or

25 (3) Paid as a result of a clerical error in extending the tax
26 rolls; or

27 (4) Paid as a result of other clerical errors in listing property;

28 or

1 (5) Paid with respect to improvements which did not exist on
2 assessment date; or

3 (6) Paid under levies or statutes adjudicated to be illegal or
4 unconstitutional; or

5 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
6 by any person exempted from paying real property taxes or a portion
7 thereof pursuant to RCW 84.36.381 through 84.36.389; or

8 (8) Paid or overpaid as a result of mistake, inadvertence, or lack
9 of knowledge by either a public official or employee or by any person
10 paying the same or paid as a result of mistake, inadvertence, or lack
11 of knowledge by either a public official or employee or by any person
12 paying the same with respect to real property in which the person
13 paying the same has no legal interest; or

14 (9) Paid on the basis of an assessed valuation which was appealed
15 to the county board of equalization and ordered reduced by the board;
16 or

17 (10) Paid on the basis of an assessed valuation which was appealed
18 to the state board of tax appeals and ordered reduced by the board:
19 PROVIDED, That the amount refunded under subsections (9) and (10) of
20 this section shall only be for the difference between the tax paid on
21 the basis of the appealed valuation and the tax payable on the
22 valuation adjusted in accordance with the board's order; or

23 (11) Paid as a state property tax levied upon property, the
24 assessed value of which has been established by the state board of tax
25 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
26 refunded shall only be for the difference between the state property
27 tax paid and the amount of state property tax which would, when added
28 to all other property taxes within the one percent limitation of
29 Article VII, section 2 of the state Constitution equal one percent of
30 the assessed value established by the board; or

1 (12) Paid on the basis of an assessed valuation which was
2 adjudicated to be unlawful or excessive: PROVIDED, That the amount
3 refunded shall be for the difference between the amount of tax which
4 was paid on the basis of the valuation adjudged unlawful or excessive
5 and the amount of tax payable on the basis of the assessed valuation
6 determined as a result of the proceeding; or

7 (13) Paid on property acquired under RCW 84.60.050, and canceled
8 under RCW 84.60.050(2).

9 No refunds under the provisions of this section shall be made
10 because of any error in determining the valuation of property, except
11 as authorized in subsections (9), (10), (11), and (12) of this section.

12 The county treasurer of each county shall, by the first Monday in
13 January of each year, report to the county legislative authority a list
14 of all refunds made under this section during the previous year. The
15 list is to include the name of the person receiving the refund, the
16 amount of the refund, and the reason for the refund.

17 **Sec. 37.** RCW 84.69.030 and 1989 c 378 s 32 are each amended to
18 read as follows:

19 Except in cases wherein the county legislative authority acts upon
20 its own motion, no orders for a refund under this chapter shall be made
21 except on a claim:

22 (1) Verified by the person who paid the tax, the person's guardian,
23 executor or administrator; and

24 (2) Filed with the county office or officer designated by the
25 county legislative authority within three years after making of the
26 payment sought to be refunded; and

27 (3) Stating the statutory ground upon which the refund is claimed.

1 **Sec. 38.** RCW 84.69.070 and 1973 2nd ex.s. c 5 s 3 are each amended
2 to read as follows:

3 Refunds ordered with respect to taxing districts shall be paid by
4 checks drawn by the county treasurer upon such available funds, if any,
5 as the taxing districts may have on deposit in the county treasury, or
6 in the event such funds are insufficient, then out of funds
7 subsequently accruing to such taxing district and on deposit in the
8 county treasury. When such refunds are made as a result of taxes paid
9 under levies or statutes adjudicated to be illegal or unconstitutional
10 all administrative costs including interest paid on the refunds
11 incurred by the county treasurer in making such refunds shall be a
12 charge against the funds of such districts and/or the state on a pro
13 rata basis until the county current expense fund is fully reimbursed
14 for the administrative expenses incurred in making such refund:
15 PROVIDED, That whenever orders for refunds of ad valorem taxes
16 promulgated by ((boards of county commissioners)) the county treasurer
17 or county legislative authority and unpaid checks shall expire and
18 become void as provided in RCW 84.69.110, then any moneys remaining in
19 a refund account established by the county treasurer for any taxing
20 district may be transferred by the county treasurer from such refund
21 account to the county current expense fund to reimburse the county for
22 the administrative expense incurred in making refunds as prescribed
23 herein. Any excess then remaining in the taxing district refund
24 account may then be transferred by the county treasurer to the current
25 expense fund of the taxing district for which the tax was originally
26 levied and collected.

27 **Sec. 39.** RCW 84.69.110 and 1961 c 15 s 84.69.110 are each amended
28 to read as follows:

1 Every order for refund of ad valorem taxes promulgated by the
2 (~~board of county commissioners~~) county treasurer or county
3 legislative authority under authority of this chapter as hereafter
4 amended shall expire and be void three years from the date of the order
5 and all unpaid checks shall become void.

6 **Sec. 40.** RCW 84.69.120 and 1989 c 378 s 33 are each amended to
7 read as follows:

8 If the county (~~legislative authority~~) treasurer rejects a claim
9 or fails to act within six months from the date of filing of a claim
10 for refund in whole or in part, the person who paid the taxes, the
11 person's guardian, executor, or administrator may within one year after
12 the date of the filing of the claim commence an action in the superior
13 court against the county to recover the taxes which the county
14 (~~legislative authority~~) treasurer has refused to refund.

15 **Sec. 41.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read
16 as follows:

17 (1) If, on or before December 31 in any calendar year, any real or
18 personal property placed upon the assessment roll of that year is
19 destroyed in whole or in part, or is in an area that has been declared
20 a disaster area by the governor and has been reduced in value by more
21 than twenty percent as a result of a natural disaster, the true cash
22 value of such property shall be reduced for that year by an amount
23 determined as follows:

24 (a) First take the true cash value of such taxable property before
25 destruction or reduction in value and deduct therefrom the true cash
26 value of the remaining property after destruction or reduction in
27 value.

1 (b) Then divide any amount remaining by the number of days in the
2 year and multiply the quotient by the number of days remaining in the
3 calendar year after the date of the destruction or reduction in value
4 of the property.

5 (2) No reduction in the true cash value shall be made more than
6 three years after the date of destruction or reduction in value.

7 (3) The assessor shall make such reduction on his or her own
8 motion; however, the taxpayer may make application for reduction on
9 forms prepared by the department and provided by the assessor. The
10 assessor shall notify the taxpayer of the amount of reduction.

11 (4) If destroyed property is replaced prior to the valuation dates
12 contained in RCW 36.21.080 and 36.21.090, the total taxable value for
13 that year shall not exceed the value as of the appropriate valuation
14 date in RCW 36.21.080 or 36.21.090, whichever is appropriate.

15 (5) The taxpayer may appeal the amount of reduction to the county
16 board of equalization within thirty days of notification or July
17 ((15th)) 1st of the year of reduction, whichever is later. The board
18 shall reconvene, if necessary, to hear the appeal.

19 NEW SECTION. **Sec. 42.** The following sections are decodified:

- 20 (1) RCW 84.28.005;
- 21 (2) RCW 84.28.006;
- 22 (3) RCW 84.28.010;
- 23 (4) RCW 84.28.020;
- 24 (5) RCW 84.28.050;
- 25 (6) RCW 84.28.060;
- 26 (7) RCW 84.28.063;
- 27 (8) RCW 84.28.065;
- 28 (9) RCW 84.28.080;
- 29 (10) RCW 84.28.090;

- 1 (11) RCW 84.28.095;
- 2 (12) RCW 84.28.100;
- 3 (13) RCW 84.28.110;
- 4 (14) RCW 84.28.140;
- 5 (15) RCW 84.28.150;
- 6 (16) RCW 84.28.160;
- 7 (17) RCW 84.28.170;
- 8 (18) RCW 84.28.200;
- 9 (19) RCW 84.28.205;
- 10 (20) RCW 84.28.210; and
- 11 (21) RCW 84.28.215.

12 NEW SECTION. **Sec. 43.** The following acts or parts of acts are
13 each repealed:

- 14 (1) RCW 36.21.020 and 1963 c 4 s 36.21.020;
- 15 (2) RCW 36.21.030 and 1963 c 4 s 36.21.030;
- 16 (3) RCW 36.21.070 and 1989 c 246 s 3, 1987 c 134 s 1, & 1963 c 4 s
17 36.21.070
- 18 (4) RCW 36.21.080 and 1989 c 246 s 4, 1987 c 319 s 5, 1985 c 220 s
19 1, 1982 1st ex.s. c 46 s 4, 1981 c 274 s 3, 1975 1st ex.s. c 120 s 1,
20 1974 ex.s. c 196 s 7, & 1963 c 4 s 36.21.080;
- 21 (5) RCW 36.21.090 and 1987 c 134 s 2 & 1977 ex.s. c 22 s 7;
- 22 (6) RCW 84.04.043 and 1979 c 107 s 26;
- 23 (7) RCW 84.08.110 and 1975 1st ex.s. c 278 s 154 & 1961 c 15 s
24 84.08.110;
- 25 (8) RCW 84.36.300 and 1973 c 149 s 2 & 1969 ex.s. c 124 s 1;
- 26 (9) RCW 84.36.310 and 1969 ex.s. c 124 s 2;
- 27 (10) RCW 84.36.320 and 1969 ex.s. c 124 s 3;
- 28 (11) RCW 84.36.330 and 1969 ex.s. c 124 s 4;
- 29 (12) RCW 84.40.100 and 1961 c 15 s 84.40.100;

- 1 (13) RCW 84.40.150 and 1961 c 15 s 84.40.150;
- 2 (14) RCW 84.40.250 and 1961 c 15 s 84.40.250;
- 3 (15) RCW 84.40.330 and 1975 1st ex.s. c 278 s 196 & 1961 c 15 s
- 4 84.40.330;
- 5 (16) RCW 84.40A.020 and 1971 ex.s. c 43 s 2;
- 6 (17) RCW 84.40A.030 and 1971 ex.s. c 43 s 3;
- 7 (18) RCW 84.40A.040 and 1971 ex.s. c 43 s 4;
- 8 (19) RCW 84.40A.050 and 1971 ex.s. c 43 s 5;
- 9 (20) RCW 84.41.090 and 1982 1st ex.s. c 46 s 3, 1975 1st ex.s. c
- 10 278 s 200, & 1961 c 15 s 84.41.090;
- 11 (21) RCW 84.44.040 and 1961 c 15 s 84.44.040;
- 12 (22) RCW 84.44.060 and 1961 c 15 s 84.44.060; and
- 13 (23) RCW 84.44.070 and 1961 c 15 s 84.44.070.