

# SENATE BILL REPORT

## SB 5223

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As Reported By Senate Committee On:  
Government Operations, January 11, 1996

**Title:** An act relating to county assessors.

**Brief Description:** Modifying procedure for providing assistance to county assessors.

**Sponsors:** Senators Loveland, Snyder and Deccio.

**Brief History:**

**Committee Activity:** Government Operations: 2/8/95, 2/14/95 [DP-WM]; 1/11/96 [DP-WM].

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Majority Report:** Do pass and be referred to Committee on Ways & Means.

Signed by Senators Haugen, Chair; Sheldon, Vice Chair; Goings, Hale, Heavey and Winsley.

**Staff:** Diane Smith (786-7410)

**Background:** The county assessor is charged with the listing and the valuation of the property of the county. This must be done within a time prescribed by law. In order to accomplish this, he or she may appoint assistants or deputies or may contract with appraisers to assist in the making of these valuations.

The State Department of Personnel maintains a classification and salary plan for the employees of the county assessor who act as appraisers.

If the assessor intends to implement this plan for appointing assistants, he or she must so inform both the Department of Revenue and the county legislative authority in writing. A committee is then formed to determine by unanimous vote the required number of appraiser positions and their salaries. This determination is certified to the county legislative authority.

The assessor then may choose to budget for up to the number of positions that the committee has established. The county legislative authority then must allow sufficient funds for the positions so budgeted.

**Summary of Bill:** Once the assessor gives the Department of Revenue and the county legislative authority written notice of his or her intent to implement a classification and salary plan, the committee is then formed. It decides by unanimous vote the funding level and the duration to provide adequate appraisers, support staff and computer equipment for the assessor to perform the revaluation program, and to place new construction on the tax rolls on a regular annual basis.

After 60 days, the member of the committee who is the representative of the Department of Revenue is required to report the committee's findings to the Director of the Department of Revenue.

The Department of Revenue must prepare a contract for the signatures of the assessor and of the county legislative authority.

The contract provides specified funds from the county legislative authority, and requires four more provisions that hold the assessor to certain performance requirements. The contract allows a board to withhold the specified funds if the assessor does not perform as required. The performance requirements are that the assessor add a specified level of new construction to the tax rolls over a specified period of time and maintain the revaluation cycle.

A new account is created in the custody of the State Treasurer. This account is called the assessors' assistance account. It is only for making loans to counties to fund these contracts. No appropriation is required for expenditures from this account. If insufficient funds are available at the time a request is received, the requesting county may delay providing the funding level stated in the contract until a loan can be made available.

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill contains an emergency clause.

**Testimony For:** This bill helps the county assessor accomplish his job, which is a job of fairness in assessing every taxpayer's property equitably. This is a state/county partnership to provide a loan, not a grant, which is a prudent approach. The increase of tax revenue will repay the loan.

**Testimony Against:** None.

**Testified:** Keith Willnauer, Whatcom County Assessor (pro); Jerry Porter, Pacific County Assessor (pro); Gail Rauch, Snohomish County Assessor (pro).