

SENATE BILL REPORT

SB 6080

As of March 2, 2009

Title: An act relating to studying the level of uniformity and consistency in the assessment of real property for property tax purposes.

Brief Description: Studying the level of uniformity and consistency in the assessment of real property for property tax purposes.

Sponsors: Senators Parlette, Sheldon, Pflug and Haugen.

Brief History:

Committee Activity: Ways & Means:

SENATE COMMITTEE ON WAYS & MEANS

Staff: Dean Carlson (786-7305)

Background: Article 7, Section 1 of the State Constitution provides that all taxes must be uniform on the same class of property. This means that taxes must be the same on property of the same value and requires both an equal rate and equality in valuing the property taxed. Further, assessed value must be equal to 100 percent of the fair market value of the property, unless the property qualifies under a special tax relief program.

Summary of Bill: The Department of Revenue (DOR) must conduct a study to determine:

- the level and degree to which properties are assessed in a manner consistent with similarly situated properties within the same county;
- the consistency of real property assessments of similarly situated properties among neighboring counties and other counties in the state; and
- the controls, if any are used by county assessors to test and promote consistency in real property assessments.

DOR, in consultation with the Washington Association of County Assessors, must select three county assessors to assist with the study: one from a large county, one from a mid-size county, and one from a small county.

By December 1, 2010, DOR must submit a report to the fiscal committees of the Legislature. The report must:

- provide a summary of the findings;

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

- identify deficiencies in existing processes that lead to inconsistent real property assessments; and
- provide recommendations for enhancing consistency in real property assessments.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.