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**SUBSTITUTE SENATE BILL 5818**

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**State of Washington                      52nd Legislature                      1991 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senators Metcalf and Owen).

Read first time March 11, 1991.

1            AN ACT Relating to locally determined property tax assessment  
2 levels; amending RCW 84.04.030, 84.40.030, 84.40.040, 84.40.045,  
3 84.40.060, 84.40.320, 84.41.041, 84.48.010, 84.48.065, 84.48.075,  
4 84.48.080, 84.48.130, 84.52.043, 84.52.080, 84.12.270, 84.12.350,  
5 84.16.040, 84.16.110, 84.52.063, and 84.70.010; adding a new section to  
6 chapter 84.40 RCW; adding a new section to chapter 84.48 RCW; and  
7 declaring an emergency.

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

9            **Sec. 1.** RCW 84.04.030 and 1961 c 15 s 84.04.030 are each amended  
10 to read as follows:

11            "Assessed value of property" shall be held and construed to mean  
12 the aggregate valuation of the property subject to taxation by any  
13 taxing district as determined under section 3 of this act and placed on  
14 the last completed and balanced tax rolls of the county preceding the  
15 date of any tax levy.

1       **Sec. 2.** RCW 84.40.030 and 1988 c 222 s 14 are each amended to read  
2 as follows:

3       All property shall be valued at one hundred percent of its true and  
4 fair value in money ~~((and assessed on the same basis))~~, unless  
5 specifically provided otherwise by law, and assessed as provided in  
6 section 3 of this act.

7       Taxable leasehold estates shall be valued at such price as they  
8 would bring at a fair, voluntary sale for cash without any deductions  
9 for any indebtedness owed including rentals to be paid.  
10 ~~((Notwithstanding any other provisions of this section or of any other~~  
11 ~~statute, when the value of any taxable leasehold estate created prior~~  
12 ~~to January 1, 1971 is being determined for assessment years prior to~~  
13 ~~the assessment year 1973, there shall be deducted from what would~~  
14 ~~otherwise be the value thereof the present worth of the rentals and~~  
15 ~~other consideration which may be required of the lessee by the lessor~~  
16 ~~for the unexpired term thereof:— PROVIDED, That the foregoing~~  
17 ~~provisions of this sentence shall not apply to any extension or~~  
18 ~~renewal, made after December 31, 1970 of the term of any such estate,~~  
19 ~~or to any such estate after the date, if any, provided for in the~~  
20 ~~agreement for rental renegotiation.))~~

21       The true and fair value of real property for taxation purposes  
22 (including property upon which there is a coal or other mine, or stone  
23 or other quarry) shall be based upon the following criteria:

24       (1) Any sales of the property being appraised or similar properties  
25 with respect to sales made within the past five years. The appraisal  
26 shall take into consideration political restrictions such as zoning as  
27 well as physical and environmental influences. The appraisal shall  
28 also take into account, (a) in the use of sales by real estate contract  
29 as similar sales, the extent, if any, to which the stated selling price  
30 has been increased by reason of the down payment, interest rate, or

1 other financing terms; and (b) the extent to which the sale of a  
2 similar property actually represents the general effective market  
3 demand for property of such type, in the geographical area in which  
4 such property is located. Sales involving deed releases or similar  
5 seller-developer financing arrangements shall not be used as sales of  
6 similar property.

7 (2) In addition to sales as defined in subsection (1) of this  
8 section, consideration may be given to cost, cost less depreciation,  
9 reconstruction cost less depreciation, or capitalization of income that  
10 would be derived from prudent use of the property. In the case of  
11 property of a complex nature, or being used under terms of a franchise  
12 from a public agency, or operating as a public utility, or property not  
13 having a record of sale within five years and not having a significant  
14 number of sales of similar property in the general area, the provisions  
15 of this subsection (2) shall be the dominant factors in valuation.  
16 When provisions of this subsection (2) are relied upon for establishing  
17 values the property owner shall be advised upon request of the factors  
18 used in arriving at such value.

19 (3) In valuing any tract or parcel of real property, the true and  
20 fair value of the land, exclusive of structures thereon shall be  
21 determined; also the true and fair value of structures thereon, but the  
22 true and fair valuation shall not exceed the true and fair value of the  
23 total property as it exists. In valuing agricultural land, growing  
24 crops shall be excluded.

25 NEW SECTION. **Sec. 3.** A new section is added to chapter 84.40 RCW  
26 to read as follows:

27 (1) All property shall be assessed for property tax purposes at one  
28 hundred percent of its true and fair value in money unless otherwise  
29 provided by the county legislative authority.

1 (2) The county legislative authority may provide that property be  
2 assessed at a percentage rate that is less than one hundred percent,  
3 but all property shall be assessed at a uniform rate of assessment.

4 (3) Any change in assessment levels shall be pursuant to a  
5 resolution adopted no later than July 1st for taxes payable in the  
6 following year and thereafter. Assessment levels shall only be changed  
7 to begin with the first year of the revaluation cycle unless all  
8 property is revalued for that assessment year pursuant to the  
9 revaluation plan under chapter 84.41 RCW either by physical inspection  
10 or based upon statistical data.

11 **Sec. 4.** RCW 84.40.040 and 1988 c 222 s 15 are each amended to read  
12 as follows:

13 The assessor shall begin the preliminary work for each assessment  
14 not later than the first day of December of each year in all counties  
15 in the state. The assessor shall also complete the duties of listing  
16 and placing valuations on all property by May 31st of each year, except  
17 that the listing and valuation of construction and mobile homes under  
18 RCW (~~(36.21.040 through)~~) 36.21.080 and 36.21.090 shall be completed by  
19 August 31st of each year, and in the following manner, to wit:

20 The assessor shall actually determine as nearly as practicable the  
21 true and fair value of each tract or lot of land listed for taxation  
22 and of each improvement located thereon and shall enter as true and  
23 fair value one hundred percent of the true and fair value of such land  
24 and of the total true and fair value of such improvements, together  
25 with the total of such one hundred percent valuations, opposite each  
26 description of property on the assessment list and tax roll.

27 The assessor shall determine the assessed value according to the  
28 level of assessment in the county for the assessment year for each  
29 tract or lot of land listed for taxation, including improvements

1 located thereon, and shall also enter this value opposite each  
2 description of property on the assessment list and tax roll.

3       The assessor shall make an alphabetical list of the names of all  
4 persons in the county liable to assessment of personal property, and  
5 require each person to make a correct list and statement of such  
6 property according to the standard form prescribed by the department of  
7 revenue, which statement and list shall include, if required by the  
8 form, the year of acquisition and total original cost of personal  
9 property in each category of the prescribed form, and shall be signed  
10 and verified under penalty of perjury by the person listing the  
11 property: PROVIDED, That the assessor may list and value improvements  
12 on publicly owned land in the same manner as real property is listed  
13 and valued, including conformance with the revaluation program required  
14 under chapter 84.41 RCW. Such list and statement shall be filed on or  
15 before the last day of April. The assessor shall on or before the 1st  
16 day of January of each year mail a notice to all such persons at their  
17 last known address that such statement and list is required, such  
18 notice to be accompanied by the form on which the statement or list is  
19 to be made: PROVIDED, That the notice mailed by the assessor to each  
20 taxpayer each year shall, if practicable, include the statement and  
21 list of personal property of the taxpayer for the preceding year. Upon  
22 receipt of such statement and list the assessor shall thereupon  
23 determine the true and fair value of the property included in such  
24 statement and enter as the true and fair value one hundred percent of  
25 the same on the assessment roll opposite the name of the party assessed  
26 and shall determine the assessed value according to the level of  
27 assessment in the county for the assessment year and shall enter this  
28 value on the assessment roll opposite the name of the party assessed;  
29 and in making such entry in the assessment list, the assessor shall  
30 give the name and post office address of the party listing the

1 property, and if the party resides in a city the assessor shall give  
2 the street and number or other brief description of the party's  
3 residence or place of business. The assessor may, after giving written  
4 notice of the action to the person to be assessed, add to the  
5 assessment list any taxable property which should be included in such  
6 list.

7 **Sec. 5.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended to  
8 read as follows:

9 The assessor shall give notice of any change in the true and fair  
10 value of real property for the tract or lot of land and any  
11 improvements thereon no later than thirty days after appraisal:  
12 PROVIDED, That no such notice shall be mailed during the period from  
13 January 15 to February 15 of each year: PROVIDED FURTHER, That no  
14 notice need be sent with respect to changes in valuation of forest land  
15 made pursuant to chapter 84.33 RCW.

16 The notice shall contain a statement of both the prior and the new  
17 true and fair and assessed value and the ratio of the assessed value to  
18 the true and fair value on which the assessment of the property is  
19 based, stating separately land and improvement values, and a brief  
20 statement of the procedure for appeal to the board of equalization and  
21 the time, date, and place of the meetings of the board.

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

23 If any taxpayer, as shown by the tax rolls, holds solely a security  
24 interest in the real property which is the subject of the notice,  
25 pursuant to a mortgage, contract of sale, or deed of trust, such  
26 taxpayer shall, upon written request of the assessor, supply, within  
27 thirty days of receipt of such request, to the assessor the name and  
28 address of the person making payments pursuant to the mortgage,  
29 contract of sale, or deed of trust, and thereafter such person shall

1 also receive a copy of the notice provided for in this section.  
2 Willful failure to comply with such request within the time limitation  
3 provided for herein shall make such taxpayer subject to a civil penalty  
4 of five dollars for each parcel of real property within the scope of  
5 the request in which it holds the security interest, the aggregate of  
6 such penalties in any one year not to exceed five thousand dollars.  
7 The penalties provided for herein shall be recoverable in an action by  
8 the county prosecutor, and when recovered shall be deposited in the  
9 county current expense fund. The assessor shall make the request  
10 provided for by this section during the month of January.

11 **Sec. 6.** RCW 84.40.060 and 1988 c 222 s 16 are each amended to read  
12 as follows:

13 Upon receipt of the verified statement of personal property, the  
14 assessor shall assess the value of such property according to the level  
15 of assessment in the county for the assessment year: PROVIDED, If any  
16 property is listed or assessed on or after the 31st day of May, the  
17 same shall be legal and binding as if listed and assessed before that  
18 time: PROVIDED, FURTHER, That any statement of taxable property which  
19 is not signed by the person listing the property and which is not  
20 verified under penalty of perjury shall not be accepted by the assessor  
21 nor shall it be considered in any way to constitute compliance, or an  
22 attempt at compliance, with the listing requirements of this chapter.

23 **Sec. 7.** RCW 84.40.320 and 1988 c 222 s 18 are each amended to read  
24 as follows:

25 The assessor shall add up and note the amount of each column in the  
26 detail and assessment lists in such manner as prescribed or approved by  
27 the state department of revenue, as will provide a convenient and  
28 permanent record of assessment. The assessor shall also make, under

1 proper headings, a certification of the assessment rolls and on the  
2 15th day of July shall file the same with the clerk of the county board  
3 of equalization for the purpose of equalization by the ((said)) board.  
4 Such certificate shall be verified by an affidavit, substantially in  
5 the following form:

6 State of Washington, ..... County, ss.

7 I, ....., Assessor ....., do solemnly swear that the  
8 assessment rolls and this certificate contain a correct and full list  
9 of all the real and personal property subject to taxation in this  
10 county for the assessment year 19.., so far as I have been able to  
11 ascertain the same; and that the assessed value set down in the proper  
12 column, opposite the several kinds and descriptions of property, is in  
13 each case, except as otherwise provided by law, ((one hundred percent))  
14 the percentage of the true and fair value of such property subject to  
15 assessment under section 3 of this act, to the best of my knowledge and  
16 belief, and that the assessment rolls and this certificate are correct,  
17 as I verily believe.

18 ....., Assessor.

19 Subscribed and sworn to before me this ..... day of .....,  
20 19...

21 (L. S.) ....., Auditor of ..... county.

22 PROVIDED, That the failure of the assessor to complete the certificate  
23 shall in nowise invalidate the assessment. After the same has been  
24 duly equalized by the county board of equalization, the same shall be  
25 delivered to the county assessor.



1       **Sec. 8.** RCW 84.41.041 and 1987 c 319 s 4 are each amended to read  
2 as follows:

3       Each county assessor shall cause taxable real property to be  
4 physically inspected and valued at least once every six years in  
5 accordance with RCW 84.41.030, and in accordance with a plan filed with  
6 and approved by the department of revenue. Such revaluation plan shall  
7 provide that a reasonable portion of all taxable real property within  
8 a county shall be revalued and these newly-determined values placed on  
9 the assessment rolls each year. The department may approve a plan that  
10 provides that all property in the county be revalued every two years.  
11 If the revaluation plan provides for physical inspection at least once  
12 each four years, during the intervals between each physical inspection  
13 of real property, the valuation of such property may be adjusted to its  
14 current true and fair value, such adjustments to be based upon  
15 appropriate statistical data. If the revaluation plan provides for  
16 physical inspection less frequently than once each four years, during  
17 the intervals between each physical inspection of real property, the  
18 valuation of such property shall be adjusted to its current true and  
19 fair value, such adjustments to be made once each year and to be based  
20 upon appropriate statistical data. If the valuation is changed, the  
21 property shall be reassessed according to the level of assessment in  
22 the county for the assessment year.

23       The assessor may require property owners to submit pertinent data  
24 respecting taxable property in their control including data respecting  
25 any sale or purchase of said property within the past five years, the  
26 cost and characteristics of any improvement on the property and other  
27 facts necessary for appraisal of the property.

28       **Sec. 9.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to read  
29 as follows:

1 Prior to July 15th, the county legislative authority shall form a  
2 board for the equalization of the assessment of the property of the  
3 county. The members of said board shall receive a per diem amount as  
4 set by the county legislative authority for each day of actual  
5 attendance of the meeting of the board of equalization to be paid out  
6 of the current expense fund of the county: PROVIDED, That when the  
7 county legislative authority constitute the board they shall only  
8 receive their compensation as members of the county legislative  
9 authority. The board of equalization shall meet in open session for  
10 this purpose annually on the 15th day of July and, having each taken an  
11 oath fairly and impartially to perform their duties as members of such  
12 board, they shall examine and compare the returns of the assessment of  
13 the property of the county and proceed to equalize the same, so that  
14 the value of each tract or lot of real property and each article or  
15 class of personal property shall be entered on the assessment list at  
16 its true and fair value, ((according to the measure of value used by  
17 the county assessor in such assessment year, which is presumed to be  
18 correct pursuant to RCW 84.40.0301,)) and so that the assessed value of  
19 each tract or lot of real property is entered on the assessment list at  
20 its correct amount, subject to the following rules:

21 First. They shall raise the valuation of each tract or lot or item  
22 of real property which is returned below its true and fair value to  
23 such price or sum as to be the true and fair value thereof, and raise  
24 the assessed valuation of each tract or lot or item of real property  
25 which is returned below its correct amount to the correct amount after  
26 at least five days' notice shall have been given in writing to the  
27 owner or agent.

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

1 valuation of each tract or lot or item of real property which is  
2 returned above its correct amount to the correct amount.

3 Third. They shall raise the valuation of each class of personal  
4 property which is returned below its true and fair value to such price  
5 or sum as to be the true and fair value thereof, and they shall raise  
6 the aggregate value of the personal property of each individual  
7 whenever the aggregate value is less than the true valuation of the  
8 taxable personal property possessed by such individual, to such sum or  
9 amount as to be the true value thereof, after at least five days'  
10 notice shall have been given in writing to the owner or agent thereof.

11 Fourth. They shall reduce the valuation of each class of personal  
12 property enumerated on the detail and assessment list of the current  
13 year, which is returned above its true and fair value, to such price or  
14 sum as to be the true and fair value thereof; and they shall reduce the  
15 aggregate valuation of the personal property of such individual who has  
16 been assessed at too large a sum to such sum or amount as was the true  
17 and fair value of the personal property.

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

23 The clerk of the board shall keep an accurate journal or record of  
24 the proceedings and orders of said board showing the facts and evidence  
25 upon which their action is based, and the said record shall be  
26 published the same as other proceedings of county legislative  
27 authority, and shall make a true record of the changes of the  
28 descriptions and ((assessed)) values ordered by the county board of  
29 equalization. The assessor shall recalculate assessed values and  
30 correct the real and personal assessment rolls in accordance with the

1 changes made by the said county board of equalization, and the assessor  
2 shall make duplicate abstracts of such corrected values, one copy of  
3 which shall be retained in the office, and one copy forwarded to the  
4 department of revenue on or before the eighteenth day of August next  
5 following the meeting of the county board of equalization.

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

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

16 County legislative authorities as such shall at no time have any  
17 authority to change the valuation of the property of any person or to  
18 release or commute in whole or in part the taxes due on the property of  
19 any person.

20 **Sec. 10.** RCW 84.48.065 and 1989 c 378 s 14 are each amended to  
21 read as follows:

22 The county assessor or treasurer may cancel or correct assessments  
23 on the assessment or tax rolls which are erroneous due to manifest  
24 errors in description, double assessments, clerical errors in extending  
25 the rolls, clerical errors in calculating the assessed value, and such  
26 manifest errors in the listing of the property which do not involve a  
27 revaluation of property, such as the assessment of property exempted by  
28 law from taxation or the failure to deduct the exemption allowed by law  
29 to the head of a family. When the county assessor cancels or corrects

1 an assessment, the assessor shall send a notice to the taxpayer  
2 advising the taxpayer that the action of the county assessor is not  
3 final and shall be considered by the county board of equalization, and  
4 that such notice shall constitute legal notice of such fact. When the  
5 county assessor or treasurer cancels or corrects an assessment, a  
6 record of such action shall be prepared and filed with the county board  
7 of equalization, setting forth therein the facts relating to the error.  
8 The record shall also set forth by legal description all property  
9 belonging exclusively to the state, any county, or any municipal  
10 corporation whose property is exempt from taxation, upon which there  
11 remains, according to the tax roll, any unpaid taxes.

12 The county board of equalization shall consider only such matters  
13 as appear in the record filed with it by the county assessor or  
14 treasurer and shall correct only such matters as are set forth in the  
15 record, but it shall have no power to change or alter the assessment of  
16 any person, or change the aggregate value of the taxable property of  
17 the county, except insofar as it is necessary to correct the errors  
18 mentioned in this section. If the county board of equalization finds  
19 that the action of the assessor was not correct, it shall issue a  
20 supplementary roll including such corrections as are necessary, and the  
21 assessment and levy shall have the same force and effect as if made in  
22 the first instance, and the county treasurer shall proceed to collect  
23 the taxes due on the supplementary roll. The board shall make findings  
24 of the facts upon which it bases its decision on all matters submitted  
25 to it, and when so made the assessment and levy shall have the same  
26 force as if made in the first instance, and the county treasurer shall  
27 proceed to collect the taxes due on the rolls as modified.

28 The county board of equalization shall convene on a day fixed by  
29 the board for the purpose of considering such matters as appear in the  
30 record filed by the county assessor or treasurer.

1       **Sec. 11.** RCW 84.48.075 and 1988 c 222 s 23 are each amended to  
2 read as follows:

3       (1) The department of revenue shall annually, prior to the first  
4 Monday in September, determine and submit to each assessor a  
5 preliminary indicated ratio for each county: PROVIDED, That the  
6 department shall establish rules and regulations pertinent to the  
7 determination of the indicated ratio, the indicated real property ratio  
8 and the indicated personal property ratio: PROVIDED FURTHER, That  
9 these rules and regulations may provide that data, as is necessary for  
10 said determination, which is available from the county assessor of any  
11 county and which has been audited as to its validity by the department,  
12 shall be utilized by the department in determining the indicated ratio.

13       (2) To such extent as is reasonable, the department may define use  
14 classes of property for the purposes of determination of the indicated  
15 ratio. Such use classes may be defined with respect to property use  
16 and may include agricultural, open space, timber and forest lands.

17       (3) The department shall review each county's preliminary ratio  
18 with the assessor, a landowner, or an owner of an intercounty public  
19 utility or private car company of that county, if requested by the  
20 assessor, a landowner, or an owner of an intercounty public utility or  
21 private car company of that county, respectively, between the first and  
22 third Mondays of September. Prior to equalization of assessments  
23 pursuant to RCW 84.48.080 and after the third Monday of September, the  
24 department shall certify to each county assessor the real and personal  
25 property ratio for that county.

26       (4) The department of revenue shall also examine procedures used by  
27 the assessor to assess real and personal property in the county,  
28 including calculations, use of prescribed value schedules, and efforts  
29 to locate all taxable property in the county. If any examination by  
30 the department discloses other than market value is being used to

1 determine assessments to be listed on the county assessment rolls of  
2 the county by the assessor and, after due notification by the  
3 department, is not corrected, the department of revenue shall, in  
4 accordance with rules adopted by the department, adjust the ratio of  
5 that type of property, which adjustment shall be used for determining  
6 the county's indicated ratio.

7 **Sec. 12.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read  
8 as follows:

9 Annually during the months of September and October, the department  
10 of revenue shall examine and compare the returns of the assessment of  
11 the property in the several counties of the state, and the assessment  
12 of the property of railroad and other companies assessed by the  
13 department, and proceed to equalize the same, so that each county in  
14 the state shall pay its due and just proportion of the taxes for state  
15 purposes for such assessment year, according to the ratio the true and  
16 fair valuation of the property in each county bears to the total true  
17 and fair valuation of all property in the state.

18 First. The department shall classify all property, real and  
19 personal, and shall raise and lower the valuation of any class of  
20 property in any county to a value that shall be equal, so far as  
21 possible, to the true and fair value of such class as of January 1st of  
22 the current year for the purpose of ascertaining the just amount of tax  
23 due from each county for state purposes. In equalizing personal  
24 property as of January 1st of the current year, the department shall  
25 use the assessment level of the preceding year. Such classification  
26 may be on the basis of types of property, geographical areas, or both.

27 Second. The department shall keep a full record of its proceedings  
28 and the same shall be published annually by the department.

1       The department shall levy the state taxes authorized by law:  
2 PROVIDED, That the amount levied in any one year for general state  
3 purposes shall not exceed the lawful dollar rate on the dollar of the  
4 assessed value of the property of the entire state(~~(, which assessed~~  
5 ~~value shall be)) equalized to one hundred percent of the true and fair  
6 value of such property in money. The department shall apportion the  
7 amount of tax for state purposes levied by the department, among the  
8 several counties, in proportion to the true and fair valuation of the  
9 taxable property of the county for the year as equalized by the  
10 department: PROVIDED, That for purposes of this apportionment, the  
11 department shall recompute the previous year's levy and the  
12 apportionment thereof to correct for changes and errors in taxable  
13 values reported to the department after October 1 of the preceding year  
14 and shall adjust the apportioned amount of the current year's state  
15 levy for each county by the difference between the apportioned amounts  
16 established by the original and revised levy computations for the  
17 previous year. For purposes of this section, changes in taxable values  
18 mean a final adjustment made by a county board of equalization, the  
19 state board of tax appeals, or a court of competent jurisdiction and  
20 shall include additions of omitted property, other additions or  
21 deletions from the assessment or tax rolls, or a change in the  
22 indicated ratio of a county. Errors in taxable values mean errors  
23 corrected by a final reviewing body.~~

24       The department shall have authority to adopt rules and regulations  
25 to enforce obedience to its orders in all matters in relation to the  
26 returns of county assessments, the equalization of values, and the  
27 apportionment of the state levy by the department.

28       After the completion of the duties hereinabove prescribed, the  
29 director of the department shall certify the record of the proceedings  
30 of the department under this section, the tax levies made for state



1 purposes and the apportionment thereof among the counties, and the  
2 certification shall be available for public inspection.

3 NEW SECTION. **Sec. 13.** A new section is added to chapter 84.48 RCW  
4 to read as follows:

5 Using the indicated ratios computed for the county by the  
6 department under RCW 84.48.075 and the assessment levels used by the  
7 counties in which a multicounty taxing district is located, the  
8 department shall equalize the assessments of property in multicounty  
9 taxing districts, other than the state, in which a portion of the  
10 multicounty taxing district is located within a county whose assessment  
11 level under section 3 of this act is less than one hundred percent of  
12 true and fair value. The department shall equalize the assessments in  
13 a similar manner and at similar times as values are equalized for the  
14 state levy so that each county pays its due and just proportion of the  
15 taxes levied by the multicounty taxing district. The values shall be  
16 equalized to the level of assessment in the county whose level of  
17 assessment is the closest to one hundred percent of true and fair value  
18 according to the ratio that the value of property in each county bears  
19 to the total valuation of all property in the multicounty taxing  
20 district. The equalized values shall be certified to the counties in  
21 which the multicounty district is located in the same manner as the  
22 state levy is certified to counties.

23 The department may adopt any rules as may be necessary to implement  
24 this section.

25 **Sec. 14.** RCW 84.48.130 and 1975 1st ex.s. c 278 s 207 are each  
26 amended to read as follows:

27 It shall be the duty of the county assessor of each county, when he  
28 or she shall have received from the state department of revenue the

1 certificate of the ((assessed)) valuation of the property of railroad  
2 and/or other companies assessed by the department of revenue and  
3 apportioned to the county, and shall have assessed the property  
4 according to the assessment level in the county for the assessment year  
5 and distributed the assessed value ((so certified to him)) to the  
6 several taxing districts in ((his)) the county entitled to a  
7 proportionate value thereof, and placed the same upon the tax rolls of  
8 the county, to certify to the board of county commissioners and to the  
9 officers authorized by law to estimate expenditures and/or levy taxes  
10 for any taxing district coextensive with the county, the total assessed  
11 value of property in the county as shown by the completed tax rolls,  
12 and to certify to the officers authorized by law to estimate  
13 expenditures and/or levy taxes for each taxing district in the county  
14 not coextensive with the county, the total assessed value of the  
15 property in such taxing district.

16 **Sec. 15.** RCW 84.52.043 and 1990 c 234 s 1 are each amended to read  
17 as follows:

18 Within and subject to the limitations imposed by RCW 84.52.050 as  
19 amended, the regular ad valorem tax levies upon real and personal  
20 property by the taxing districts hereafter named shall be as follows:

21 (1) Levies of the senior taxing districts shall be as follows: (a)  
22 The levy by the state shall not exceed three dollars and sixty cents  
23 per thousand dollars of assessed value adjusted to the state equalized  
24 value in accordance with the indicated ratio fixed by the state  
25 department of revenue to be used exclusively for the support of the  
26 common schools; (b) the levy by any county shall not exceed one dollar  
27 and eighty cents per thousand dollars of assessed value; (c) the levy  
28 by any road district shall not exceed two dollars and twenty-five cents  
29 per thousand dollars of assessed value; and (d) the levy by any city or

1 town shall not exceed three dollars and thirty-seven and one-half cents  
2 per thousand dollars of assessed value. However any county is hereby  
3 authorized to increase its levy from one dollar and eighty cents to a  
4 rate not to exceed two dollars and forty-seven and one-half cents per  
5 thousand dollars of assessed value for general county purposes if the  
6 total levies for both the county and any road district within the  
7 county do not exceed four dollars and five cents per thousand dollars  
8 of assessed value, and no other taxing district has its levy reduced as  
9 a result of the increased county levy.

10 (2) (~~Except as provided in RCW 84.52.100,~~) Levies by any  
11 multicounty taxing district other than the state shall not exceed its  
12 statutorily authorized rate per thousand dollars of assessed value  
13 adjusted to an equalized value as provided in section 13 of this act.

14 (3) The aggregate levies of junior taxing districts and senior  
15 taxing districts, other than the state, shall not exceed five dollars  
16 and ninety cents per thousand dollars of assessed valuation adjusted to  
17 an equalized value as provided in section 13 of this act. The term  
18 "junior taxing districts" includes all taxing districts other than the  
19 state, counties, road districts, cities, towns, port districts, and  
20 public utility districts. The limitations provided in this subsection  
21 shall not apply to: (a) Levies at the rates provided by existing law  
22 by or for any port or public utility district; (b) excess property tax  
23 levies authorized in Article VII, section 2 of the state Constitution;  
24 (c) levies for acquiring conservation futures as authorized under RCW  
25 84.34.230; and (d) levies for emergency medical care or emergency  
26 medical services imposed under RCW 84.52.069.

27 **Sec. 16.** RCW 84.52.080 and 1989 c 378 s 16 are each amended to  
28 read as follows:

1 (1) The county assessor shall extend the taxes upon the tax rolls  
2 in the form herein prescribed. The rate percent necessary to raise the  
3 amounts of taxes levied for state and county purposes, and for purposes  
4 of taxing districts coextensive with the county, shall be computed upon  
5 the assessed value of the property of the county; the rate percent  
6 necessary to raise the amount of taxes levied for any taxing district  
7 within the county shall be computed upon the assessed value of the  
8 property of the district; the rate percent necessary to raise the  
9 amount of taxes levied for any multicounty taxing district within the  
10 county shall be computed upon the assessed value of the property of the  
11 district as adjusted to an equalized value as provided in section 13 of  
12 this act; and all taxes assessed against any property shall be added  
13 together and extended on the rolls in a column headed consolidated or  
14 total tax. In extending any tax, whenever it amounts to a fractional  
15 part of a cent greater than five mills it shall be made one cent, and  
16 whenever it amounts to five mills or less than five mills it shall be  
17 dropped. The amount of all taxes shall be entered in the proper  
18 columns, as shown by entering the rate percent necessary to raise the  
19 consolidated or total tax and the total tax assessed against the  
20 property.

21 (2) For the purpose of computing the rate necessary to raise the  
22 amount of any excess levy in a taxing district which has classified or  
23 designated forest land under chapter 84.33 RCW, other than the state,  
24 the county assessor shall add the district's timber assessed value, as  
25 defined in RCW 84.33.035, to the assessed value of the property:  
26 PROVIDED, That for school districts maintenance and operations levies  
27 only one-half of the district's timber assessed value or eighty percent  
28 of the timber roll of such district in calendar year 1983 as determined  
29 under chapter 84.33 RCW, whichever is greater, shall be added.

1 (3) Upon the completion of such tax extension, it shall be the duty  
2 of the county assessor to make in each assessment book, tax roll or  
3 list a certificate in the following form:

4 I, ....., assessor of ..... county, state of Washington,  
5 do hereby certify that the foregoing is a correct list of taxes levied  
6 on the real and personal property in the county of ..... for the  
7 year (~~(one thousand nine hundred and .....~~) 19...

8 Witness my hand this ..... day of ....., 19...

9 ..... , County Assessor

10 (4) The county assessor shall deliver said tax rolls to the county  
11 treasurer, on or before the fifteenth day of January, taking receipt  
12 therefor, and at the same time the county assessor shall provide the  
13 county auditor with an abstract of the tax rolls showing the total  
14 amount of taxes collectible in each of the taxing districts.

15 **Sec. 17.** RCW 84.12.270 and 1975 1st ex.s. c 278 s 165 are each  
16 amended to read as follows:

17 The department of revenue shall annually make an assessment of the  
18 operating property of all companies; and between the fifteenth day of  
19 March and the first day of July of each of said years shall prepare an  
20 assessment roll upon which it shall enter (~~(and assess)~~) the true cash  
21 value of all the operating property of each of such companies as of the  
22 first day of January of the year in which the assessment is made. For  
23 the purpose of determining the true cash value of such property the  
24 department of revenue may inspect the property belonging to said  
25 companies and may take into consideration any information or knowledge

1 obtained by it from such examination and inspection of such property,  
2 or of the books, records and accounts of such companies, the statements  
3 filed as required by this chapter, the reports, statements or returns  
4 of such companies filed in the office of any board, office or  
5 commission of this state or any county thereof, the earnings and  
6 earning power of such companies, the franchises owned or used by such  
7 companies, the assessed valuation of any and all property of such  
8 companies, whether operating or nonoperating property, and whether  
9 situated within or outside the state, and any other facts, evidence or  
10 information that may be obtainable bearing upon the value of the  
11 operating property: PROVIDED, That in no event shall any statement or  
12 report required from any company by this chapter be conclusive upon the  
13 department of revenue in determining the amount, character and true  
14 cash value of the operating property of such company.

15 **Sec. 18.** RCW 84.12.350 and 1967 ex.s. c 26 s 17 are each amended  
16 to read as follows:

17 Upon determination by the department of revenue of the true and  
18 correct actual cash value of the property appearing on such rolls it  
19 shall apportion such value to the respective counties entitled thereto,  
20 as hereinafter provided, and shall determine the equalized assessed  
21 valuation of such property in each such county and in the several  
22 taxing districts therein, by applying to such actual apportioned value  
23 the same ratio as the ratio of assessed to actual value of the general  
24 property in such county: PROVIDED, That, whenever the amount of the  
25 true and correct value of the operating property of any company  
26 otherwise apportionable to any county or other taxing district shall be  
27 less than two hundred fifty dollars, such amount need not be  
28 apportioned to such county or taxing district but may be added to the  
29 amount apportioned to an adjacent county or taxing district. The

1 property shall be assessed for local taxes at the same level as other  
2 property in the county.

3       **Sec. 19.** RCW 84.16.040 and 1975 1st ex.s. c 278 s 179 are each  
4 amended to read as follows:

5       The department of revenue shall annually make an assessment of the  
6 operating property of each private car company; and between the first  
7 day of May and the first day of July of each of said years shall  
8 prepare an assessment roll upon which it shall enter (~~and assess~~) the  
9 true cash value of all the operating property of each of such companies  
10 as of the first day of January of the year in which the assessment is  
11 made. For the purpose of determining the true cash value of such  
12 property the department of revenue may take into consideration any  
13 information or knowledge obtained by it from an examination and  
14 inspection of such property, or of the books, records and accounts of  
15 such companies, the statements filed as required by this chapter, the  
16 reports, statements or returns of such companies filed in the office of  
17 any board, office or commission of this state or any county thereof,  
18 the earnings and earning power of such companies, the franchises owned  
19 or used by such companies, the assessed valuation of any and all  
20 property of such companies, whether operating property or nonoperating  
21 property, and whether situated within or without the state, and any  
22 other facts, evidences or information that may be obtainable bearing  
23 upon the value of the operating property: PROVIDED, That in no event  
24 shall any statement or report required from any company by this chapter  
25 be conclusive upon the department of revenue in determining the amount,  
26 character and true cash value of the operating property of such  
27 company.

1       **Sec. 20.** RCW 84.16.110 and 1967 ex.s. c 26 s 18 are each amended  
2 to read as follows:

3       Upon determination by the department of revenue of the true and  
4 correct actual cash value of the property appearing on such rolls the  
5 department shall apportion such value to the respective counties  
6 entitled thereto as hereinafter provided, and shall determine the  
7 equalized or assessed valuation of such property in such counties by  
8 applying to such actual apportioned value the same ratio as the ratio  
9 of assessed to actual value of the general property of the respective  
10 counties: PROVIDED, That, whenever the amount of the true and correct  
11 value of the operating property of any company otherwise apportionable  
12 to any county shall be less than two hundred fifty dollars, such amount  
13 need not be apportioned to such county but may be added to the amount  
14 apportioned to an adjacent county. The property shall be assessed for  
15 local taxes at the same level as other property in the county.

16       **Sec. 21.** RCW 84.52.063 and 1973 1st ex.s. c 195 s 105 are each  
17 amended to read as follows:

18       A rural library district may impose a regular property tax levy in  
19 an amount equal to that which would be produced by a levy of fifty  
20 cents per thousand dollars of assessed value multiplied by ~~((an))~~ the  
21 assessed valuation ~~((equal to one hundred percent of the true and fair~~  
22 ~~value))~~ of the taxable property in the rural library district, ~~((as~~  
23 ~~determined by the department of revenue's indicated county ratio))~~  
24 adjusted to an equalized value as provided in section 13 of this act:  
25 PROVIDED, That when any county assessor shall find that the aggregate  
26 rate of levy on any property will exceed the limitation set forth in  
27 RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended, before  
28 recomputing and establishing a consolidated levy in the manner set  
29 forth in RCW 84.52.010, the assessor shall first reduce the levy of any



1 rural library district, by such amount as may be necessary, but the  
2 levy of any rural library district shall not be reduced to less than  
3 fifty cents per thousand dollars against the value of the taxable  
4 property, as determined by the county, prior to any further adjustments  
5 pursuant to RCW 84.52.010. For purposes of this section "regular  
6 property tax levy" shall mean a levy subject to the limitations  
7 provided for in Article VII, section 2 of the state Constitution and/or  
8 by statute.

9 **Sec. 22.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read  
10 as follows:

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

18 (a) First take the true cash value of such taxable property before  
19 destruction or reduction in value and deduct therefrom the true cash  
20 value of the remaining property after destruction or reduction in  
21 value.

22 (b) Adjust the value determined in (a) of this subsection according  
23 to the assessment level used in the county for that tax year.

24 (c) Then divide any amount remaining by the number of days in the  
25 year and multiply the quotient by the number of days remaining in the  
26 calendar year after the date of the destruction or reduction in value  
27 of the property.

1 (2) No reduction in the (~~true-cash~~) assessed value shall be made  
2 more than three years after the date of destruction or reduction in  
3 value.

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

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

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

16 NEW SECTION. **Sec. 23.** This act is necessary for the immediate  
17 preservation of the public peace, health, or safety, or support of the  
18 state government and its existing public institutions, and shall take  
19 effect immediately.