

2 SSB 5372 - S AMD

3 By Senators Loveland and Winsley

4 Adopted 3/15/93 as amended by #302

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 9.46.110 and 1991 c 161 s 1 are each amended to read
8 as follows:

9 The legislative authority of any county, city-county, city, or
10 town, by local law and ordinance, and in accordance with the provisions
11 of this chapter and rules and regulations promulgated hereunder, may
12 provide for the taxing of any gambling activity authorized by this
13 chapter within its jurisdiction, the tax receipts to go to the county,
14 city-county, city, or town so taxing the same: PROVIDED, That any such
15 tax imposed by a county alone shall not apply to any gambling activity
16 within a city or town located therein but the tax rate established by
17 a county, if any, shall constitute the tax rate throughout the
18 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch
19 boards and pull-tabs, chances on which shall only be sold to adults,
20 which shall have a fifty cent limit on a single chance thereon, shall
21 be taxed on a basis which shall reflect only the gross receipts from
22 such punch boards and pull-tabs; and (2) no punch board or pull-tab may
23 award as a prize upon a winning number or symbol being drawn the
24 opportunity of taking a chance upon any other punch board or pull-tab;
25 and (3) all prizes for punch boards and pull-tabs must be on display
26 within the immediate area of the premises wherein any such punch board
27 or pull-tab is located and upon a winning number or symbol being drawn,
28 such prize must be immediately removed therefrom, or such omission
29 shall be deemed a fraud for the purposes of this chapter; and (4) when
30 any person shall win over twenty dollars in money or merchandise from
31 any punch board or pull-tab, every licensee hereunder shall keep a
32 public record thereof for at least ninety days thereafter containing
33 such information as the commission shall deem necessary: AND PROVIDED
34 FURTHER, That taxation of bingo and raffles shall never be in an amount
35 greater than ten percent of the gross revenue received therefrom less
36 the amount paid for or as prizes. Taxation of amusement games shall

1 only be in an amount sufficient to pay the actual costs of enforcement
2 of the provisions of this chapter by the county, city or town law
3 enforcement agency and in no event shall such taxation exceed two
4 percent of the gross revenue therefrom less the amount paid for as
5 prizes: PROVIDED FURTHER, That no tax shall be imposed under the
6 authority of this chapter on bingo or amusement games when such
7 activities or any combination thereof are conducted by any bona fide
8 charitable or nonprofit organization as defined in this chapter, which
9 organization has no paid operating or management personnel and has
10 gross income from bingo or amusement games, or a combination thereof,
11 not exceeding five thousand dollars per year, less the amount paid for
12 as prizes. No tax shall be imposed on the first ten thousand dollars
13 of net proceeds from raffles conducted by any bona fide charitable or
14 nonprofit organization as defined in this chapter. Taxation of punch
15 boards and pull-tabs shall not exceed five percent of gross receipts,
16 nor shall taxation of social card games exceed twenty percent of the
17 gross revenue from such games.

18 Taxes imposed under this chapter become a lien upon personal and
19 real property in the same manner as provided for under RCW 84.60.010.

20 **Sec. 2.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each
21 amended to read as follows:

22 Upon receipt of the aforesaid certificate, it shall be the duty of
23 the board of county commissioners of each county to levy on all taxable
24 property of that part of the joint school district which lies within
25 the county a tax sufficient to raise the amount necessary to meet the
26 county's proportionate share of the estimated expenditures of the joint
27 district, as shown by the certificate of the educational service
28 district superintendent of the district to which the joint school
29 district belongs. Such taxes shall be levied and collected in the same
30 manner as other taxes are levied and collected, and the proceeds
31 thereof shall be forwarded (~~quarterly~~) monthly by the treasurer of
32 each county, other than the county to which the joint district belongs,
33 to the treasurer of the county to which such district belongs and shall
34 be placed to the credit of said district. The treasurer of the county
35 to which a joint school district belongs is hereby declared to be the
36 treasurer of such district.

1 **Sec. 3.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to
2 read as follows:

3 (~~In county foreclosures for delinquency in the payment of general
4 taxes, the county treasurer shall mail a copy of the published summons
5 to the treasurer of every city and town within which any property
6 involved in the foreclosure proceeding is situated. The copy of the
7 summons shall be mailed within fifteen days after the first publication
8 thereof, but the county treasurer's failure to do so shall not affect
9 the jurisdiction of the court nor the priority of the tax sought to be
10 foreclosed.~~)

11 If any property situated in a city or town is offered for sale for
12 general taxes by the county treasurer, the city or town shall have
13 power to protect the lien or liens of any local improvement assessments
14 outstanding against the whole or portion of such property by purchase
15 thereof or otherwise.

16 **Sec. 4.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended
17 to read as follows:

18 Any assessor who deems it necessary to enable him or her to
19 complete the listing and the valuation of the property of his or her
20 county within the time prescribed by law, (1) may appoint one or more
21 well qualified persons to act as (~~his~~) assistants or deputies who
22 shall not engage in the private practice of appraising within the
23 county (~~in which he is~~) where employed without the written permission
24 of the county assessor filed with the county auditor; and each such
25 assistant or deputy so appointed shall, under the direction of the
26 assessor, after taking the required oath, perform all the duties
27 enjoined upon, vested in or imposed upon assessors, and (2) may
28 contract with any persons, firms or corporations, who are expert
29 appraisers, to assist in the valuation of property.

30 To assist each assessor in obtaining adequate and well qualified
31 assistants or deputies, the state department of personnel, after
32 consultation with the Washington state association of county assessors,
33 the Washington state association of counties, and the department of
34 revenue, shall establish by July 1, 1967, and shall thereafter
35 maintain, a classification and salary plan for those employees of an
36 assessor who act as appraisers. The plan shall recommend the salary
37 range and employment qualifications for each position encompassed by
38 it, and shall, to the fullest extent practicable, conform to the

1 classification plan, salary schedules and employment qualifications for
2 state employees performing similar appraisal functions.

3 ((If)) An assessor who intends to put such plan into effect ((in
4 ~~his county, he~~)) shall inform the department of revenue and the ((~~board~~
5 ~~of~~)) county ((~~commissioners~~)) legislative authority of this intent in
6 writing. The department of revenue and the ((~~board~~)) authority may
7 thereupon each designate a representative, and such representative or
8 representatives as may be designated by the department of revenue or
9 the ((~~board~~)) legislative authority, or both, shall form with the
10 assessor a committee. The committee so formed may, by unanimous vote
11 only, determine the required number of certified appraiser positions
12 and their salaries necessary to enable the county assessor to carry out
13 the requirements relating to revaluation of property in chapter 84.41
14 RCW. The determination of the committee shall be certified to the
15 ((~~board of~~)) county ((~~commissioners~~)) legislative authority. The
16 committee provided for herein may be formed only once in a period of
17 four calendar years.

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

26 **Sec. 5.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read
27 as follows:

28 Failure of any person or agent acting for a person who causes to be
29 moved or moves a mobile home as defined in RCW 46.04.302 upon public
30 highways of this state and failure to comply with any of the provisions
31 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a
32 penalty of not less than one hundred dollars or more than five hundred
33 dollars shall be assessed. In addition to the above penalty, the
34 department of transportation or local authority may withhold issuance
35 of a special permit or suspend a continuous special permit as provided
36 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty
37 days.

1 Any person who shall alter, re-use, transfer, or forge the decal
2 required by RCW 46.44.170, or who shall display a decal knowing it to
3 have been forged, re-used, transferred, or altered, shall be guilty of
4 a gross misdemeanor.

5 Any person or agent who is denied a special permit or whose special
6 permit is suspended may upon request receive a hearing before the
7 department of transportation or the local authority having
8 jurisdiction. The department or the local authority after such hearing
9 may revise its previous action.

10 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.03 RCW
11 to read as follows:

12 In all appeals taken pursuant to RCW 84.08.130 the assessor or
13 taxpayer shall submit evidence of comparable sales to be used in a
14 hearing to the board and to all parties at least ten business days in
15 advance of such hearing. Failure to comply with the requirements set
16 forth in this section shall be grounds for the board, upon objection,
17 to continue the hearing or refuse to consider evidence not timely
18 submitted.

19 **Sec. 7.** RCW 84.08.130 and 1992 c 206 s 10 are each amended to read
20 as follows:

21 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
22 any county board of equalization may appeal to the board of tax appeals
23 by filing with the ~~((county auditor))~~ board of tax appeals a notice of
24 appeal ~~((in duplicate))~~ within thirty days after the mailing of the
25 decision of such board of equalization, which notice shall specify the
26 actions complained of ~~((, and said auditor shall forthwith transmit one
27 of said notices to the board of tax appeals))~~; and in like manner any
28 county assessor may appeal to the board of tax appeals from any action
29 of any county board of equalization. There shall be no fee charged for
30 the filing of an appeal. The petitioner shall ~~((provide))~~ serve a copy
31 of the notice of appeal ~~((to))~~ on all named parties within the same
32 thirty-day time period ~~((provided in the rules of practice and
33 procedure of the board of tax appeals))~~. Appeals which are not filed
34 and served as provided in this section shall be ~~((continued or))~~
35 dismissed. The board of tax appeals shall require the board appealed
36 from to file a true and correct copy of its decision in such action and
37 all evidence taken in connection therewith, and may receive further

1 evidence, and shall make such order as in its judgment is just and
2 proper. An appeal of an action by a county board of equalization shall
3 be deemed to have been filed and served within the thirty-day period if
4 it is postmarked on or before the thirtieth day after the mailing of
5 the decision of the board of equalization.

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

10 **Sec. 8.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each
11 amended to read as follows:

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

1 the department of revenue shall receive all competent evidence. After
2 such hearing, the department of revenue shall either affirm or decrease
3 the levy or levies complained of, in accordance with the evidence, and
4 shall thereupon certify its action with respect thereto to the county
5 auditor, who, in turn, shall certify it to the taxing district or
6 districts affected, and the action of the department of revenue with
7 respect to such levy or levies shall be final and conclusive.

8 **Sec. 9.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read
9 as follows:

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

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

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

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

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

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

11 **Sec. 10.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each
12 amended to read as follows:

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

27 **Sec. 11.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each
28 amended to read as follows:

29 Upon the assessment roll shall be placed after the name of each
30 company a general description of the operating property of the company,
31 which shall be considered sufficient if described in the language of
32 subdivision (3) of RCW 84.16.010 or otherwise, following which shall be
33 entered the actual cash value of the operating property as determined
34 by the department of revenue. No assessment shall be invalid by a
35 mistake in the name of the company assessed, by omission of the name of
36 the owner or by the entry of a name other than that of the true owner.
37 When the department of revenue shall have prepared the assessment roll

1 and entered thereon the actual cash value of the operating property of
2 the company, as herein required, it shall notify the company by mail of
3 the valuation determined by it and entered upon said roll; and
4 thereupon such valuation shall become the actual cash value of the
5 operating property of the company, subject to revision or correction by
6 the ((state—board)) department of ((equalization)) revenue as
7 hereinafter provided; and shall be the valuation upon which, after
8 equalization by the ((state—board)) department of ((equalization))
9 revenue as hereinafter provided, the taxes of such company shall be
10 based and computed.

11 **Sec. 12.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended
12 to read as follows:

13 The actual cash value of the property of each company as fixed and
14 determined by the ((state—board)) department of ((equalization))
15 revenue as herein provided shall be apportioned to the respective
16 counties in the following manner:

17 (1) If all the operating property of the company is situated
18 entirely within a county and none of such property is located within,
19 extends into, or through or is operated into or through any other
20 county, the entire value thereof shall be apportioned to the county
21 within which such property is situate, located and operated.

22 (2) If the operating property of any company is situated or located
23 within, extends into or is operated into or through more than one
24 county, the value thereof shall be apportioned to the respective
25 counties into or through which its cars are operated in the proportion
26 that the length of main line track of the respective railroads moving
27 such cars in such counties bears to the total length of main line track
28 of such respective railroads in this state.

29 (3) If the property of any company is of such character that it
30 will not be reasonable, feasible or fair to apportion the value as
31 hereinabove provided, the value thereof shall be apportioned between
32 the respective counties into or through which such property extends or
33 is operated or in which the same is located in such manner as may be
34 reasonable, feasible and fair.

35 **Sec. 13.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each
36 amended to read as follows:

1 When the (~~state board~~) department of (~~equalization~~) revenue
2 shall have determined the equalized or assessed value of the operating
3 property of each company in the respective counties as hereinabove
4 provided, the department of revenue shall certify such equalized or
5 assessed value to the county assessor of the proper county; and the
6 county assessor shall apportion and distribute such assessed or
7 equalized valuation to and between the several taxing districts of
8 (~~his~~) the county assessor's county entitled to a proportionate value
9 thereof in the manner prescribed in RCW 84.16.120 for apportionment of
10 values between counties. The county assessor shall enter such
11 assessment upon the personal property tax rolls of (~~his~~) the county
12 assessor's county, together with the values so apportioned, and the
13 same shall be and constitute the assessed valuation of the operating
14 company in such county for that year, upon which taxes shall be levied
15 and collected the same as on general property of the county.

16 **Sec. 14.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to
17 read as follows:

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

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

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

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

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

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

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

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

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

35 (h) Whether such land and the applicant are in compliance with the
36 restocking, forest management, fire protection, insect and disease
37 control and forest debris provisions of Title 76 RCW or any applicable
38 regulations thereunder;

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

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

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

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

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

13 (n) An affirmation that the statements contained in the application
14 are true and that the land described in the application is, by itself
15 or with other forest land not included in the application, in
16 contiguous ownership of twenty or more acres which is primarily devoted
17 to and used for growing and harvesting timber.
18 The assessor shall afford the applicant an opportunity to be heard if
19 the application so requests.

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

24 (a) The land does not contain either a "merchantable stand of
25 timber" or an "adequate stocking" as defined (~~in RCW 76.08.010, or any~~
26 ~~laws or regulations adopted to replace such minimum standards~~) by rule
27 adopted by the forest practices board, except this reason (a) shall not
28 alone be sufficient for denial of the application (i) if such land has
29 been recently harvested or supports a growth of brush or noncommercial
30 type timber, and the application includes a plan for restocking within
31 three years or such longer period necessitated by unavailability of
32 seed or seedlings, or (ii) if only isolated areas within such land do
33 not meet such minimum standards due to rock outcroppings, swamps,
34 unproductive soil or other natural conditions;

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

1 (c) The land abuts a body of salt water and lies between the line
2 of ordinary high tide and a line paralleling such ordinary high tide
3 line and two hundred feet horizontally landward therefrom, except that
4 if the higher and better use determined by the assessor to exist for
5 such land would not be permitted or economically feasible by virtue of
6 any federal, state or local law or regulation such land shall be
7 assessed and valued pursuant to the procedures set forth in RCW
8 84.33.110 and 84.33.120 without being designated. The application
9 shall be deemed to have been approved unless, prior to May 1, of the
10 year after such application was mailed or delivered to the assessor, he
11 or she shall notify the applicant in writing of the extent to which the
12 application is denied.

13 For the purposes of this subsection, "adequate stocking" means a
14 stand of not less than three hundred thirty established live seedlings
15 per acre of commercial species predominant on the area cut of which at
16 least one hundred must be well distributed, or not less than three
17 hundred surviving trees per acre that were established by artificial
18 means.

19 For the purposes of this subsection, "merchantable stand of timber"
20 means stand of timber consisting of not less than two thousand board
21 feet per acre of currently merchantable live timber as measured by the
22 Scribner Decimal C log rule, or three hundred cubic feet as measured by
23 the Sorenson log rule, or four standard cords.

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

29 For the purpose of acquiring conservation futures as well as other
30 rights and interests in real property pursuant to RCW 84.34.210 and
31 84.34.220, a county may levy an amount not to exceed six and one-
32 quarter cents per thousand dollars of assessed valuation against the
33 assessed valuation of all taxable property within the county, which
34 levy shall be in addition to that authorized by RCW ((84.52.050 and))
35 84.52.043.

36 **Sec. 16.** RCW 84.36.381 and 1992 c 187 s 1 are each amended to read
37 as follows:

1 A person shall be exempt from any legal obligation to pay all or a
2 portion of the amount of excess and regular real property taxes due and
3 payable in the year following the year in which a claim is filed, and
4 thereafter, in accordance with the following:

5 (1) The property taxes must have been imposed upon a residence
6 which was occupied by the person claiming the exemption as a principal
7 place of residence as of January 1st of the year for which the
8 exemption is claimed: PROVIDED, That any person who sells, transfers,
9 or is displaced from his or her residence may transfer his or her
10 exemption status to a replacement residence, but no claimant shall
11 receive an exemption on more than one residence in any year: PROVIDED
12 FURTHER, That confinement of the person to a hospital or nursing home
13 shall not disqualify the claim of exemption if:

14 (a) The residence is temporarily unoccupied ((or if));

15 (b) The residence is occupied by a spouse and/or a person
16 financially dependent on the claimant for support; or

17 (c) The residence is rented for the purpose of paying nursing home
18 or hospital costs;

19 (2) The person claiming the exemption must have owned, at the time
20 of filing, in fee, as a life estate, or by contract purchase, the
21 residence on which the property taxes have been imposed or if the
22 person claiming the exemption lives in a cooperative housing
23 association, corporation, or partnership, such person must own a share
24 therein representing the unit or portion of the structure in which he
25 or she resides. For purposes of this subsection, a residence owned by
26 a marital community or owned by cotenants shall be deemed to be owned
27 by each spouse or cotenant, and any lease for life shall be deemed a
28 life estate;

29 (3) The person claiming the exemption must be sixty-one years of
30 age or older on December 31st of the year in which the exemption claim
31 is filed, or must have been, at the time of filing, retired from
32 regular gainful employment by reason of physical disability: PROVIDED,
33 That any surviving spouse of a person who was receiving an exemption at
34 the time of the person's death shall qualify if the surviving spouse is
35 fifty-seven years of age or older and otherwise meets the requirements
36 of this section;

37 (4) The amount that the person shall be exempt from an obligation
38 to pay shall be calculated on the basis of combined disposable income,
39 as defined in RCW 84.36.383. If the person claiming the exemption was

1 retired for two months or more of the preceding year, the combined
2 disposable income of such person shall be calculated by multiplying the
3 average monthly combined disposable income of such person during the
4 months such person was retired by twelve. If the income of the person
5 claiming exemption is reduced for two or more months of the preceding
6 year by reason of the death of the person's spouse, the combined
7 disposable income of such person shall be calculated by multiplying the
8 average monthly combined disposable income of such person after the
9 death of the spouse by twelve.

10 (5)(a) A person who otherwise qualifies under this section and has
11 a combined disposable income of twenty-six thousand dollars or less
12 shall be exempt from all excess property taxes; and

13 (b)(i) A person who otherwise qualifies under this section and has
14 a combined disposable income of eighteen thousand dollars or less but
15 greater than fifteen thousand dollars shall be exempt from all regular
16 property taxes on the greater of thirty thousand dollars or thirty
17 percent of the valuation of his or her residence, but not to exceed
18 fifty thousand dollars of the valuation of his or her residence; or

19 (ii) A person who otherwise qualifies under this section and has a
20 combined disposable income of fifteen thousand dollars or less shall be
21 exempt from all regular property taxes on the greater of thirty-four
22 thousand dollars or fifty percent of the valuation of his or her
23 residence.

24 NEW SECTION. **Sec. 17.** Section 16 of this act is effective for
25 taxes levied for collection in 1993 and thereafter.

26 **Sec. 18.** RCW 84.38.040 and 1984 c 220 s 22 are each amended to
27 read as follows:

28 (1) Each claimant electing to defer payment of special assessments
29 and/or real property tax obligations under this chapter shall file with
30 the county assessor, on forms prescribed by the department and supplied
31 by the assessor, a written declaration thereof. The declaration to
32 defer special assessments and/or real property taxes for any year shall
33 be filed no later than thirty days before the tax or assessment is due
34 or thirty days after receiving notice under RCW ((84.64.030—or))
35 84.64.050, whichever is later: PROVIDED, That for good cause shown,
36 the department may waive this requirement.

1 (2) The declaration shall designate the property to which the
2 deferral applies, and shall include a statement setting forth (a) a
3 list of all members of the claimant's household, (b) the claimant's
4 equity value in his residence, (c) facts establishing the eligibility
5 for the deferral under the provisions of this chapter, and (d) any
6 other relevant information required by the rules of the department.
7 Each copy shall be signed by the claimant subject to the penalties as
8 provided in chapter ((9.72)) 9A.72 RCW for ((the)) false swearing. The
9 first declaration to defer filed in a county shall include proof of the
10 claimant's age acceptable to the assessor.

11 (3) The county assessor shall determine if each claimant shall be
12 granted a deferral for each year but the claimant shall have the right
13 to appeal this determination to the county board of equalization whose
14 decision shall be final as to the deferral of that year.

15 **Sec. 19.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended
16 to read as follows:

17 ((1)) Upon review by any court, or appellate body, of a
18 determination of the valuation of property for purposes of taxation, it
19 shall be presumed that the determination of the public official charged
20 with the duty of establishing such value is correct but this
21 presumption shall not be a defense against any correction indicated by
22 clear, cogent and convincing evidence.

23 ~~((2) In any administrative or judicial proceeding pending upon May
24 21, 1971 or arising from the property revaluation under the provisions
25 of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,
26 chapter 95, Laws of 1970 ex. sess., the provisions of this section will
27 apply. This paragraph shall not be construed so as to limit in any way
28 the provisions of subsection (1) of this section.))~~

29 **Sec. 20.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended
30 to read as follows:

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

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

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

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

26 **Sec. 21.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended
27 to read as follows:

28 ~~((The))~~ An assessor~~((, upon his own motion, or upon the application~~
29 ~~of any taxpayer,))~~ shall enter ~~((in the detail and assessment list of~~
30 ~~the current))~~ on the assessment roll in any year any property shown to
31 have been omitted from the assessment ~~((list))~~ roll of any preceding
32 year, at the ~~((valuation of that))~~ value for the preceding year, or if
33 not then valued, at such ~~((valuation))~~ value as the assessor shall
34 determine ~~((from))~~ for the preceding year, and such ~~((valuation))~~ value
35 shall be stated ~~((in a separate line))~~ separately from the
36 ~~((valuation))~~ value of ~~((the current))~~ any other year. ~~((Where~~
37 ~~improvements have not been valued and assessed as a part of the real~~
38 ~~estate upon which the same may be located, as evidenced by the~~

1 ~~assessment rolls, they may be separately valued and assessed as omitted~~
2 ~~property under this section))~~ When any improvement has not been placed
3 on an assessment roll as a part of the real estate upon which it is
4 located, the improvement may, subject to RCW 84.40.085, be subsequently
5 placed upon the assessment roll regardless of whether any other
6 improvement on the real estate is listed on the assessment roll. For
7 purposes of this section it is immaterial whether an assessment roll
8 lists each improvement separately: PROVIDED, That no such assessment
9 shall be made in any case where a bona fide purchaser(~~(~~
10 ~~encumbrancer~~~~),~~) or contract buyer has acquired any interest in said
11 property prior to the time such improvements are assessed. When such
12 an omitted assessment is made, the taxes levied thereon may be paid
13 within one year of the due date of the taxes for the year in which the
14 assessment is made without penalty or interest: AND PROVIDED FURTHER,
15 That in the assessment of personal property, the assessor shall assess
16 the omitted value not reported by the taxpayer as evidenced by an
17 inspection of either the property or the books and records of said
18 taxpayer by the assessor.

19 **Sec. 22.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended
20 to read as follows:

21 It shall be the duty of assessors, when assessing real or personal
22 property, to designate the name or number of each taxing and road
23 district in which each person and each description of property assessed
24 is liable for taxes(~~(, which designation shall be made by writing the~~
25 ~~name or number of the districts opposite each assessment in the column~~
26 ~~provided for that purpose in the detail and assessment list)).~~ When
27 the real and personal property of any person is assessable in several
28 taxing districts and/or road districts, the amount in each shall be
29 assessed (~~on separate detail and assessment lists, and all property~~
30 ~~assessable in incorporated cities or towns shall be assessed in~~
31 ~~consecutive books, where more than one book is necessary, separate from~~
32 ~~outside property and separately, and the name of the owner, if known,~~
33 ~~together with his post office address, placed opposite each amount))~~
34 separately.

35 **Sec. 23.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended
36 to read as follows:

1 (1) In all cases of irregular subdivided tracts or lots of land
2 other than any regular government subdivision the county assessor shall
3 outline a plat of such tracts or lots and notify the owner or owners
4 thereof with a request to have the same surveyed by the county
5 engineer, and cause the same to be platted into numbered (or lettered)
6 lots or tracts: PROVIDED, HOWEVER, That where any county has in its
7 possession the correct field notes of any such tract or lot of land a
8 new survey shall not be necessary, but such tracts may be mapped from
9 such field notes. In case the owner of such tracts or lots neglects or
10 refuses to have the same surveyed or platted, the county assessor shall
11 notify the (~~board of~~) county (~~commissioners~~) legislative authority
12 in and for the county, who may order and direct the county engineer to
13 make the proper survey and plat of the tracts and lots. A plat shall
14 be made on which said tracts or lots of land shall be accurately
15 described by lines, and numbered (or lettered), which numbers (or
16 letters) together with number of the section, township and range shall
17 be distinctly marked on such plat, and the field notes of all such
18 tracts or lots of land shall describe each tract or lot according to
19 the survey, and such tract or lot shall be numbered (or lettered) to
20 correspond with its number (or letter) on the map. The plat shall be
21 given a designated name by the surveyor thereof. When the survey,
22 plat, field notes and name of plat, shall have been approved by the
23 (~~board of~~) county (~~commissioners~~) legislative authority, the plat
24 and field notes shall be filed and recorded in the office of the county
25 auditor, and the description of any tract or lot of land described in
26 said plats by number (or letter), section, township and range, shall be
27 a sufficient and legal description for revenue and all other purposes.

28 (2) Upon the request of eighty percent of the owners of the
29 property to be surveyed and the approval of the county legislative
30 authority, the county assessor may charge for actual costs and file a
31 lien against the subject property if the costs are not repaid within
32 ninety days of notice of completion, which may be collected as if such
33 charges had been levied as a property tax.

34 **Sec. 24.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
35 amended to read as follows:

36 If the department of revenue finds upon its own investigation, or
37 upon a showing by others, that the revaluation program for any county
38 is not proceeding for any reason as herein directed, (~~or is not~~

1 ~~proceeding for any reason with sufficient rapidity to be completed~~
2 ~~before June 1, 1958,~~) the department of revenue shall advise both the
3 ~~((board of))~~ county ~~((commissioners))~~ legislative authority and the
4 county assessor of such finding. Within thirty days after receiving
5 such advice, the ~~((board of))~~ county ~~((commissioners))~~ legislative
6 authority, at regular or special session, either (1) shall authorize
7 such expenditures as will enable the assessor to complete the
8 revaluation program as herein directed, or (2) shall direct the
9 assessor to request special assistance from the department of revenue
10 for aid in effectuating the county's revaluation program.

11 **Sec. 25.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended
12 to read as follows:

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

18 **Sec. 26.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to
19 read as follows:

20 Prior to July 15th, the county legislative authority shall form a
21 board for the equalization of the assessment of the property of the
22 county. The members of said board shall receive a per diem amount as
23 set by the county legislative authority for each day of actual
24 attendance of the meeting of the board of equalization to be paid out
25 of the current expense fund of the county: PROVIDED, That when the
26 county legislative authority constitute the board they shall only
27 receive their compensation as members of the county legislative
28 authority. The board of equalization shall meet in open session for
29 this purpose annually on the 15th day of July and, having each taken an
30 oath fairly and impartially to perform their duties as members of such
31 board, they shall examine and compare the returns of the assessment of
32 the property ~~((of the county))~~ presented in an individual appeal and
33 proceed to equalize the same, or may equalize other properties the
34 value of which was not appealed with the approval of the county
35 assessor so that each tract or lot of real property and each article or
36 class of personal property shall be entered on the assessment list at
37 its true and fair value, according to the measure of value used by the

1 county assessor in such assessment year, which is presumed to be
2 correct pursuant to RCW 84.40.0301, and subject to the following rules:

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

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

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

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

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

31 The clerk of the board shall keep an accurate journal or record of
32 the proceedings and orders of said board showing the facts and evidence
33 upon which their action is based, and the said record shall be
34 published the same as other proceedings of county legislative
35 authority, and shall make a true record of the changes of the
36 descriptions and assessed values ordered by the county board of
37 equalization. The assessor shall correct the real and personal
38 assessment rolls in accordance with the changes made by the said county
39 board of equalization, and the assessor shall make duplicate abstracts

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

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

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

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

19 **Sec. 27.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended
20 to read as follows:

21 The county assessor shall, on or before the fifteenth day of
22 January in each year, make out and transmit to the state auditor, in
23 such form as may be prescribed, a complete abstract of the tax rolls of
24 the county, showing the number of acres of land assessed, the value of
25 such land, including the structures thereon; the value of town and city
26 lots, including structures; the total value of all taxable personal
27 property in the county; the aggregate amount of all taxable property in
28 the county; the total amount as equalized and the total amount of taxes
29 levied in the county for state, county, city and other taxing district
30 purposes, for that year. Should the assessor of any county fail to
31 transmit to the (~~state board~~) department of (~~equalization~~) revenue
32 the abstract provided for in RCW 84.48.010 by the (~~time the state~~
33 ~~board of equalization convenes~~) eighteenth of August, and if, by
34 reason of such failure to transmit such abstract, any county shall fail
35 to collect and pay to the state its due proportion of the state tax for
36 any year, the (~~state board~~) department of (~~equalization~~) revenue
37 shall, at its next annual session, ascertain what amount of state tax
38 said county has failed to collect, and certify the same to the state

1 auditor, who shall charge the amount to the proper county and notify
2 the auditor of said county of the amount of said charge; said sum shall
3 be due and payable immediately by warrant in favor of the state on the
4 current expense fund of said county.

5 **Sec. 28.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read
6 as follows:

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

16 First. The department shall classify all property, real and
17 personal, and shall raise and lower the valuation of any class of
18 property in any county to a value that shall be equal, so far as
19 possible, to the true and fair value of such class as of January 1st of
20 the current year for the purpose of ascertaining the just amount of tax
21 due from each county for state purposes. In equalizing personal
22 property as of January 1st of the current year, the department shall
23 use the assessment level of the preceding year. Such classification
24 may be on the basis of types of property, geographical areas, or both.
25 For purposes of this section, for each county that has not provided the
26 department with an assessment return by December 1st, the department
27 shall proceed, using facts and information and in a manner it deems
28 appropriate, to estimate the value of each class of property in the
29 county.

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

32 The department shall levy the state taxes authorized by law:
33 PROVIDED, That the amount levied in any one year for general state
34 purposes shall not exceed the lawful dollar rate on the dollar of the
35 assessed value of the property of the entire state, which assessed
36 value shall be one hundred percent of the true and fair value of such
37 property in money. The department shall apportion the amount of tax
38 for state purposes levied by the department, among the several

1 counties, in proportion to the valuation of the taxable property of the
2 county for the year as equalized by the department: PROVIDED, That for
3 purposes of this apportionment, the department shall recompute the
4 previous year's levy and the apportionment thereof to correct for
5 changes and errors in taxable values reported to the department after
6 October 1 of the preceding year and shall adjust the apportioned amount
7 of the current year's state levy for each county by the difference
8 between the apportioned amounts established by the original and revised
9 levy computations for the previous year. For purposes of this section,
10 changes in taxable values mean a final adjustment made by a county
11 board of equalization, the state board of tax appeals, or a court of
12 competent jurisdiction and shall include additions of omitted property,
13 other additions or deletions from the assessment or tax rolls, any
14 assessment return provided by a county to the department subsequent to
15 December 1st, or a change in the indicated ratio of a county. Errors
16 in taxable values mean errors corrected by a final reviewing body.

17 The department shall have authority to adopt rules and regulations
18 to enforce obedience to its orders in all matters in relation to the
19 returns of county assessments, the equalization of values, and the
20 apportionment of the state levy by the department.

21 After the completion of the duties hereinabove prescribed, the
22 director of the department shall certify the record of the proceedings
23 of the department under this section, the tax levies made for state
24 purposes and the apportionment thereof among the counties, and the
25 certification shall be available for public inspection.

26 **Sec. 29.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read
27 as follows:

28 Within three days after the record of the proceedings of the
29 ~~((state board))~~ department of ~~((equalization))~~ revenue is certified by
30 the director of the department, the department shall transmit to each
31 county assessor a copy of the record of the proceedings of the
32 ~~((board))~~ department, specifying the amount to be levied and collected
33 ~~((on said assessment books))~~ for state purposes for such year, and in
34 addition thereto it shall certify to each county assessor the amount
35 due to each state fund and unpaid from such county for the fifth
36 preceding year, and such delinquent state taxes shall be added to the
37 amount levied for the current year. The department shall close the
38 account of each county for the fifth preceding year and charge the

1 amount of such delinquency to the tax levy of the current year. These
2 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes
3 collected on and after the first day of July last preceding such
4 certificate, on account of delinquent state taxes for the fifth
5 preceding year shall belong to the county and by the county treasurer
6 be credited to the current expense fund of the county in which
7 collected.

8 **Sec. 30.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read
9 as follows:

10 It shall be the duty of the county assessor of each county, when he
11 shall have received from the state department of revenue the assessed
12 valuation of the property of railroad and other companies assessed by
13 the department of revenue and apportioned to the county, and placed the
14 same on the tax rolls, and received the report of the department of
15 revenue of the amount of taxes levied for state purposes, to compute
16 the required percent on the assessed value of property in the county,
17 and such state taxes shall be extended on the tax rolls in the proper
18 column: PROVIDED, That the rates so computed shall not be such as to
19 raise a surplus of more than five percent over the total amount
20 required by the (~~state board~~) department of (~~equalization~~) revenue:
21 PROVIDED FURTHER, That any surplus raised shall be remitted to the
22 state in accordance with RCW 84.56.280.

23 **Sec. 31.** RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each
24 amended to read as follows:

25 The assessor shall, upon the request of any taxpayer who petitions
26 the board of equalization for review of a tax claim or valuation
27 dispute, make available to said taxpayer a compilation of comparable
28 sales utilized by the assessor in establishing such taxpayer's property
29 valuation. If valuation criteria other than comparable sales were
30 used, the assessor shall furnish the taxpayer with such other factors
31 and the addresses of such other property used in making the
32 determination of value.

33 The assessor shall within (~~thirty~~) sixty days of such request but
34 at least (~~ten~~) fifteen business days prior to such taxpayer's
35 appearance before the board of equalization make available to the
36 taxpayer the valuation criteria and/or comparable(~~s~~) sales which
37 shall not be subsequently changed (~~or modified~~) by the assessor

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

24 NEW SECTION. Sec. 32. A new section is added to chapter 84.48 RCW
25 to read as follows:

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

29 Sec. 33. RCW 84.52.043 and 1990 c 234 s 1 are each amended to read
30 as follows:

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

34 (1) Levies of the senior taxing districts shall be as follows: (a)
35 The levy by the state shall not exceed three dollars and sixty cents
36 per thousand dollars of assessed value adjusted to the state equalized
37 value in accordance with the indicated ratio fixed by the state

1 department of revenue to be used exclusively for the support of the
2 common schools; (b) the levy by any county shall not exceed one dollar
3 and eighty cents per thousand dollars of assessed value; (c) the levy
4 by any road district shall not exceed two dollars and twenty-five cents
5 per thousand dollars of assessed value; and (d) the levy by any city or
6 town shall not exceed three dollars and thirty-seven and one-half cents
7 per thousand dollars of assessed value. However any county is hereby
8 authorized to increase its levy from one dollar and eighty cents to a
9 rate not to exceed two dollars and forty-seven and one-half cents per
10 thousand dollars of assessed value for general county purposes if the
11 total levies for both the county and any road district within the
12 county do not exceed four dollars and five cents per thousand dollars
13 of assessed value, and no other taxing district has its levy reduced as
14 a result of the increased county levy.

15 (2) (~~Except as provided in RCW 84.52.100,~~) The aggregate levies
16 of junior taxing districts and senior taxing districts, other than the
17 state, shall not exceed five dollars and ninety cents per thousand
18 dollars of assessed valuation. The term "junior taxing districts"
19 includes all taxing districts other than the state, counties, road
20 districts, cities, towns, port districts, and public utility districts.
21 The limitations provided in this subsection shall not apply to: (a)
22 Levies at the rates provided by existing law by or for any port or
23 public utility district; (b) excess property tax levies authorized in
24 Article VII, section 2 of the state Constitution; (c) levies for
25 acquiring conservation futures as authorized under RCW 84.34.230; and
26 (d) levies for emergency medical care or emergency medical services
27 imposed under RCW 84.52.069.

28 NEW SECTION. Sec. 34. A new section is added to chapter 84.52 RCW
29 to read as follows:

30 (1) Annually, at the time required by law for the levying of taxes
31 for county purposes, the proper county officers required by law to make
32 and enter such tax levies shall make and enter a tax levy or levies as
33 follows:

34 (a) A levy upon all of the taxable property within the county for
35 the amount of all taxes levied by the county for county or state
36 purposes that were:

37 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
38 preceding twelve months; or

1 (ii) Not collected because of changes made after final
2 certification of the assessment roll.

3 (b) A levy upon all of the taxable property of each taxing district
4 within the county for the amount of all taxes levied by the county for
5 the purposes of such taxing district that were:

6 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
7 preceding twelve months; or

8 (ii) Not collected because of changes made after final
9 certification of the assessment roll.

10 (2) For purposes of this section, "changes" means increases or
11 decreases in assessed value of property resulting from an error or
12 final adjustments made by a county board of equalization, the state
13 board of tax appeals, or a court of competent jurisdiction, including
14 changes reflecting settlements of proceedings in such board or court.
15 "Changes" does not include changes in assessed value of property
16 resulting from actions brought to recover taxes under RCW 84.68.020.

17 **Sec. 35.** RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each
18 amended to read as follows:

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

22 **Sec. 36.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each
23 amended to read as follows:

24 The provisions of this chapter shall not apply to a levy, including
25 the state levy, or that portion of a levy, made by or for a taxing
26 district for the purpose stated in section 34 of this act, or made by
27 or for a taxing district for the purpose of funding a property tax
28 refund paid or to be paid pursuant to the provisions of chapter 84.68
29 RCW or attributable to a property tax refund paid or to be paid
30 pursuant to the provisions of chapter 84.69 RCW, attributable to
31 amounts of state taxes withheld under RCW 84.56.290 or the provisions
32 of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully
33 owing by reason of adjustments made under RCW 84.48.080.

34 **Sec. 37.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read
35 as follows:

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

29 **Sec. 38.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended
30 to read as follows:

31 (1) When real property is acquired by purchase or condemnation by
32 the state of Washington, any county or municipal corporation or is
33 placed under a recorded agreement for immediate possession and use or
34 an order of immediate possession and use pursuant to RCW 8.04.090, such
35 property shall continue to be subject to the tax lien for the years
36 prior to the year in which the property is so acquired or placed under
37 such agreement or order, of any tax levied by the state, county,

1 municipal corporation or other tax levying public body, except as is
2 otherwise provided in RCW 84.60.070.

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

22 **Sec. 39.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to
23 read as follows:

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

26 (1) Paid more than once; or

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

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

30 (4) Paid as a result of other clerical errors in listing property;
31 or

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

34 (6) Paid under levies or statutes adjudicated to be illegal or
35 unconstitutional; or

36 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
37 by any person exempted from paying real property taxes or a portion

1 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
2 hereafter amended; or

3 (8) Paid (~~or overpaid~~) as a result of mistake, inadvertence, or
4 lack of knowledge by either a public official or employee or by any
5 person (~~paying the same or paid as a result of mistake, inadvertence,~~
6 ~~or lack of knowledge by either a public official or employee or by any~~
7 ~~person paying the same~~) with respect to real property in which the
8 person paying the same has no legal interest; or

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

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

18 (11) Paid as a state property tax levied upon property, the
19 assessed value of which has been established by the state board of tax
20 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
21 refunded shall only be for the difference between the state property
22 tax paid and the amount of state property tax which would, when added
23 to all other property taxes within the one percent limitation of
24 Article VII, section 2 (Amendment 59) of the state Constitution equal
25 one percent of the assessed value established by the board;

26 (12) Paid on the basis of an assessed valuation which was
27 adjudicated to be unlawful or excessive: PROVIDED, That the amount
28 refunded shall be for the difference between the amount of tax which
29 was paid on the basis of the valuation adjudged unlawful or excessive
30 and the amount of tax payable on the basis of the assessed valuation
31 determined as a result of the proceeding; or

32 (13) Paid on property acquired under RCW 84.60.050, and canceled
33 under RCW 84.60.050(2).

34 No refunds under the provisions of this section shall be made
35 because of any error in determining the valuation of property, except
36 as authorized in subsections (9), (10), (11), and (12) of this section
37 nor may any refunds be made if a bona fide purchaser has acquired
38 rights (~~that would preclude the assessment and collection of the~~
39 ~~refunded tax from~~) in the property that should properly have been

1 charged with the tax. Any refunds made on delinquent taxes shall
2 include the proportionate amount of interest and penalties paid.

3 The county treasurer of each county shall make all refunds
4 determined to be authorized by this section, and by the first Monday in
5 January of each year, report to the county legislative authority a list
6 of all refunds made under this section during the previous year. The
7 list is to include the name of the person receiving the refund, the
8 amount of the refund, and the reason for the refund.

9 **Sec. 40.** 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 cash
16 value of such property shall be reduced for that year by an amount
17 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) Then divide any amount remaining by the number of days in the
23 year and multiply the quotient by the number of days remaining in the
24 calendar year after the date of the destruction or reduction in value
25 of the property.

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

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

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

36 (5) The taxpayer may appeal the amount of reduction to the county
37 board of equalization within thirty days of notification or July

1 ((15th)) 1st of the year of reduction, whichever is later. The board
2 shall reconvene, if necessary, to hear the appeal.

3 NEW SECTION. **Sec. 41.** The following acts or parts of acts are
4 each repealed:

- 5 (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;
- 6 (2) RCW 36.21.020 and 1963 c 4 s 36.21.020;
- 7 (3) RCW 36.21.030 and 1963 c 4 s 36.21.030; and
- 8 (4) RCW 84.56.023 and 1989 c 378 s 38.

9 NEW SECTION. **Sec. 42.** Sections 16 and 17 of this act are
10 necessary for the immediate preservation of the public peace, health,
11 or safety, or support of the state government and its existing public
12 institutions, and shall take effect immediately."

13 **SSB 5372** - S AMD
14 By Senators Loveland and Winsley

15
16 On page 1, line 1 of the title, after "taxation;" strike the
17 remainder of the title and insert "amending RCW 9.46.110, 28A.315.440,
18 35.49.130, 36.21.011, 46.44.175, 84.08.130, 84.08.140, 84.12.360,
19 84.12.370, 84.16.090, 84.16.120, 84.16.130, 84.33.130, 84.34.230,
20 84.36.381, 84.38.040, 84.40.0301, 84.40.045, 84.40.080, 84.40.090,
21 84.40.170, 84.41.070, 84.44.010, 84.48.010, 84.48.050, 84.48.080,
22 84.48.110, 84.48.120, 84.48.150, 84.52.043, 84.55.005, 84.55.070,
23 84.56.340, 84.60.050, 84.69.020, and 84.70.010; adding a new section to
24 chapter 82.03 RCW; adding a new section to chapter 84.48 RCW; adding a
25 new section to chapter 84.52 RCW; creating a new section; repealing RCW
26 35.49.120, 36.21.020, 36.21.030, and 84.56.023; prescribing penalties;
27 and declaring an emergency."

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