

SENATE BILL REPORT

SB 5609

**AS REPORTED BY COMMITTEE ON GOVERNMENT OPERATIONS,
FEBRUARY 19, 1993**

Brief Description: Changing provisions relating to levies.

SPONSORS: Senators Loveland, Fraser and Haugen

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: That Substitute Senate Bill No. 5609 be substituted therefor, and the substitute bill do pass.

Signed by Senators Haugen, Chairman; Drew, Vice Chairman; Loveland, Oke, Owen, von Reichbauer, and Winsley.

Staff: Barbara Howard (786-7410)

Hearing Dates: February 17, 1993; February 19, 1993

BACKGROUND:

In calculating the state school levy for the current year, the Department of Revenue may recompute the levy and adjust the apportionment for changes or errors in taxable values from the previous year. "Changes in taxable values" includes adjustments by a county board of equalization, the State Board of Tax Appeals, or a court, as well as addition of omitted property and similar amounts of uncollectibles.

There is no similar provision for adjustments in levies for county or other taxing district purposes.

SUMMARY:

Each year, the county taxing officer must adjust the county levy from the previous year by the amount of taxes for county or state purposes that were canceled or uncollectible, or that were not collected because of changes after the final certification of the assessment roll. A similar levy adjustment is required for each taxing district within the county.

"Changes" in the assessment roll refers to adjustments made by a county board of equalization, the State Board of Tax Appeals, or as a result of court proceedings. The term does not include adjustments for recovery of payments under protest or property tax refunds.

EFFECT OF PROPOSED SUBSTITUTE:

The adjustment to the levy may also be made if the changes were the result of an error.

Appropriation: none

Revenue: none

Fiscal Note: requested February 8, 1993

TESTIMONY FOR:

County assessors must adjust levy rolls continuously, but try to complete the final certification as late as possible to prevent these increases or decreases. The aggregate seldom amounts to more than 1 percent. The adjustments should be allowed for errors.

TESTIMONY AGAINST: None

TESTIFIED: Fred Saeger, Washington Association of County Officials
(pro)