

FINAL BILL REPORT

2SSB 6053

C 276 L 94

SYNOPSIS AS ENACTED

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

SPONSORS: Senate Committee on Ways & Means (originally sponsored by Senators Loveland, Snyder and Haugen)

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

SENATE COMMITTEE ON WAYS & MEANS

HOUSE COMMITTEE ON LOCAL GOVERNMENT

HOUSE COMMITTEE ON REVENUE

BACKGROUND:

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

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

If the assessor intends to appoint assistants, he or she must so inform both the Department of Revenue and the Board of County Commissioners in writing. A committee is then formed to determine by unanimous vote the required number of appraiser positions and their salaries. This determination is certified to the Board of County Commissioners.

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

SUMMARY:

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

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

The Department of Revenue then shall prepare a contract for the signatures of the assessor and of the Board of County Commissioners.

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

A new account is created in the custody of the State Treasurer. This account is called the assessors' assistance account. It is only for making loans to counties to fund these contracts. No appropriation is required for expenditures from this account. The county may delay funding the contract until a loan can be made available. The money to repay the loan may come from any fund under the control of the county legislative authority.

The bill is null and void unless funding for the assessors' assistance account is provided in the budget.

VOTES ON FINAL PASSAGE:

Senate	35	13	
House	87	7	(House amended)
Senate	29	16	(Senate concurred)

EFFECTIVE: The act is null and void since no appropriation was made in the budget.