
HOUSE BILL 2206

State of Washington 53rd Legislature 1994 Regular Session

By Representatives Cothorn, L. Johnson and H. Myers

Read first time 01/11/94. Referred to Committee on Revenue.

1 AN ACT Relating to the imposition of property tax levies to correct
2 omissions in levies imposed in the preceding year arising from changes
3 in the assessment roll or cancellation of uncollectible taxes; and
4 adding a new section to chapter 84.52 RCW.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
7 to read as follows:

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

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

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

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

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

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

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

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

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