

# FINAL BILL REPORT

## ESHB 2485

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C 296 L 96

Synopsis as Enacted

**Brief Description:** Reducing property tax assessments in response to government restrictions.

**Sponsors:** By House Committee on Government Operations (originally sponsored by Representatives H. Sommers, Rust, Reams, Scheuerman, Regala, Kessler, Costa, Chopp, Murray, Conway, Valle, Tokuda, Basich, Wolfe, Patterson, Dellwo and Linville).

**House Committee on Government Operations**  
**Senate Committee on Government Operations**

**Background:** Each county assessor is required to establish an active program to revalue all real property in the county at least once each four years. Property must be physically inspected at least once each six years.

The county assessor is required to mail a notice of any change in true and fair value of real property and any improvements on the real property to the taxpayer within 30 days of the appraisal. Provisions are made for the owner or person responsible for paying taxes on any property to petition the county Board of Equalization for a change in the assessed valuation. An appeal must be filed with the Board of Equalization on or before July 1 of the year of the appraisal or within 30 days after the notice of a change in assessment was mailed, whichever is later. The Board of Equalization hears the appeal and renders its decision.

In addition, the assessor may cancel or correct assessments on the assessment or tax rolls which are due to "manifest error" in the description, double assessments, or clerical errors, if the cancellation or correction does not involve the revaluation of the property.

**Summary:** The "manifest error" procedure to correct assessment errors on the assessment or tax rolls is altered by adding a new procedure to revalue property. Under the new procedure, the assessor may revalue property on the assessment or tax roll if the taxpayer produces proof that an authorized land use authority has made a "definitive change" in the property's land use designation, and the assessor and taxpayer sign an agreement on the true and fair value of the property. No cancellation or correction under the new procedure may be made for any period more than three years prior to the year in which the error is discovered.

If assessments are reduced under the new procedure, a taxpayer is eligible for a refund in taxes that were paid based upon the higher valuation.

**Votes on Final Passage:**

House	97	0	
Senate	47	0	(Senate amended)
House	94	0	(House concurred)

**Effective:** June 6, 1996