

2 **HB 1549** - S AMD - 462

3 By Senators Benton, Stevens, Finkbeiner and Zarelli

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5 On page 4, after line 13, insert the following:

6 "Sec. 3. RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
7 read as follows:

8 Upon review by any court, or appellate body, of a determination of
9 the valuation of property for purposes of taxation, it (~~shall be~~
10 ~~presumed that the determination~~) is the burden of the public official
11 charged with the duty of establishing such value to show it is correct
12 (~~but this presumption shall not be a defense against any correction~~
13 ~~indicated by clear, cogent and convincing evidence~~)).

14 **Sec. 4.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to read
15 as follows:

16 Prior to July 15th, the county legislative authority shall form a
17 board for the equalization of the assessment of the property of the
18 county. The members of said board shall receive a per diem amount as
19 set by the county legislative authority for each day of actual
20 attendance of the meeting of the board of equalization to be paid out
21 of the current expense fund of the county: PROVIDED, That when the
22 county legislative authority constitute the board they shall only
23 receive their compensation as members of the county legislative
24 authority. The board of equalization shall meet in open session for
25 this purpose annually on the 15th day of July and, having each taken an
26 oath fairly and impartially to perform their duties as members of such
27 board, they shall examine and compare the returns of the assessment of
28 the property of the county and proceed to equalize the same, so that
29 each tract or lot of real property and each article or class of
30 personal property shall be entered on the assessment list at its true
31 and fair value, according to the measure of value used by the county
32 assessor in such assessment year, which is presumed to be correct
33 pursuant to RCW 84.40.0301, and subject to the following rules:

34 First. They shall raise the valuation of each tract or lot or item
35 of real property which is returned below its true and fair value to

1 such price or sum as to be the true and fair value thereof, after at
2 least five days' notice shall have been given in writing to the owner
3 or agent.

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

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

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

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

27 For any real property equalized under this section, the board shall
28 determine separate true and fair values for the land and each
29 improvement located thereon if so requested by the owner or person
30 responsible for payment of taxes on the property.

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 NEW SECTION. **Sec. 5.** Sections 3 and 4 of this act apply to taxes
20 levied for collection in 1998 and thereafter."

21 Renumber the sections consecutively and correct any internal
22 references accordingly.

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26 On page 1, line 2 of the title, after "84.69.020" insert "
27 84.40.0301; and 84.48.010".

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