

SENATE BILL REPORT

HB 1439

As Reported By Senate Committee On:
Government Operations, April 1, 1997

Title: An act relating to authorizing counties to set deadlines for petitioning county boards of equalization for changes in assessed valuation.

Brief Description: Authorizing counties to set deadlines for petitioning for changes in assessed valuation.

Sponsors: Representatives B. Thomas, Sherstad, Murray, L. Thomas, Wolfe, Cole, DeBolt and Wensman.

Brief History:

Committee Activity: Government Operations: 3/25/97, 4/1/97 [DPA].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: Do pass as amended.

Signed by Senators McCaslin, Chair; Hale, Vice Chair; Haugen, Horn, Patterson and Swanson.

Staff: Eugene Green (786-7405)

Background: All real and personal property in this state is subject to the property tax each year based on the property's value, unless a specific exemption is provided by law. The tax bill is determined by multiplying the assessed value by the tax rate for each taxing district in which the property is located. County assessors establish new assessed values under a regular revaluation cycle. These values are used for calculating property taxes to be collected in the following year. Notice of a valuation change is mailed to the taxpayer no later than 30 days after the assessor determines a new value. The assessor must complete revaluations by May 31 of each year.

County boards of equalization provide the first level of appeal for property owners who dispute the assessed value of their properties. A taxpayer may petition the county board of equalization for a change in the assessed valuation placed upon the property by the assessor. This petition must be filed with the board on or before July 1 or within 30 days of the date the value change notice was mailed, whichever is later. When reviewing assessed values, a county board of equalization will apply the same standard as the county assessor: true and fair value. Appeals of county boards of equalization decisions are taken to the state Board of Tax Appeals.

Summary of Amended Bill: The legislative authority of a county may provide a limit longer than 30 days, but not exceeding 60 days, for taxpayer appeals to the county board of equalization. If a longer limit is adopted, it cannot be changed for three years.

Amended Bill Compared to Original Bill: The permissive longer limit can be no longer than 60 days.

Appropriation: None.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: It is a local option. It will give the homeowner more time to decide if an appeal is warranted. A limit of 60 days should be considered.

Testimony Against: None.

Testified: PRO: Lew McMurrin, King County; Scott Noble, King County Assessor, WSACA Chair Legis. Cmte.