
Finance Committee

HB 2609

Brief Description: Improving property tax administration.

Sponsors: Representatives Sullivan, Gombosky, Cairnes and Simpson; by request of Department of Revenue.

Brief Summary of Bill

- | |
|--|
| <ul style="list-style-type: none">· Makes a number of technical changes to the property tax code, including merging double amendments and updating out-of-date cross references. |
|--|

Hearing Date: 1/29/02

Staff: Rick Peterson (786-7150).

Background:

Inaccuracies in the Revised Code of Washington may occur in a variety of ways. Drafting errors may be made in bill drafts and floor amendments or a bill or amendment may not amend all sections necessary. A bill may change a particular term or an entity may be renamed or abolished and references to these terms or entities in other provisions of the code become inaccurate.

In a given legislative session, two or more bills may amend the same section of the code without reference to each other. This is often called "double" or "multiple" amendments. Usually there are no substantive conflicts between the multiple amendments to a section of the code. When there are no substantive conflicts, the Code Reviser publishes the section with all amendments incorporated therein.

Summary of Bill:

Technical corrections are made to various provisions of Title 84 RCW which relate to property taxes:

- Several multiple amendments that have been merged by the Code Reviser are reenacted.
- A section that was amended and repealed is repealed.
- An inaccurate reference to the \$9.15 limit in RCW 84.52.043 is corrected to refer to the \$5.90 limit in RCW84.52.043.

- The general statute setting boundaries of taxing districts for property tax purposes is amended to reflect that the boundaries of a mosquito control district are established as of September 1 of the year in which the levy is made.
- A reference to the State Board of Education that has been changed to the regional committee on school district organization is corrected.
- The calculation of the additional tax imposed upon conversion to non-exempt uses of property under the 10-year property tax exemption program for new, rehabilitated, or converted multiple-unit housing is clarified.
- Clarification is made so taxes deferred under the senior citizen property tax deferral program do not have to be repaid if the senior citizen's income rises above the eligibility level after the deferral is made and so repayment is required only on death of the owner or sale of the property.
- Clarification is made so exempt business inventories do not have to be listed for personal property tax purposes.

Appropriation: None.

Fiscal Note: Available.

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