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SENATE BILL 5179

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State of Washington

61st Legislature

2009 Regular Session

By Senator Haugen

Read first time 01/15/09. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to revaluation of property impacted by government  
2 restrictions; amending RCW 84.40.0301 and 84.41.090; and creating new  
3 sections.

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

5 NEW SECTION. **Sec. 1.** Equality and uniformity in valuation of real  
6 property is the basis of the property tax system. The legislature has  
7 enacted laws to ensure the fair assessment and revaluation of real  
8 property. The state has vested large measures of control and  
9 discretion in matters of property valuation to county government.  
10 Absent this statutory and administrative structure, the possibility of  
11 serious nonuniformity in valuations exists both between similar  
12 property within the various taxing districts and between general levels  
13 of valuation of the various counties. In particular, government  
14 restrictions on the highest and best use of real property, which  
15 promote the broader public interest and which impact property  
16 valuation, require careful consideration of uniformity among the  
17 counties to ensure fair treatment to individual property owners  
18 affected by these restrictions.

1 To ensure consistent treatment of government restrictions on  
2 property throughout the state, and to relieve the heavy burden on  
3 property owners caused by repeated appeals on the same grounds,  
4 revaluations must consider reductions ordered by any court or appellate  
5 body based on government restrictions.

6 **Sec. 2.** RCW 84.40.0301 and 1994 c 301 s 35 are each amended to  
7 read as follows:

8 (1) Upon review by any court, or appellate body, of a determination  
9 of the valuation of property for purposes of taxation, it (~~shall~~)  
10 must be presumed that:

11 (a) Except as provided otherwise in (b) of this subsection, the  
12 determination of the public official charged with the duty of  
13 establishing such value is correct (~~but this presumption shall not be~~  
14 a defense against any correction indicated by clear, cogent and  
15 convincing evidence)); and

16 (b) The determination of the public official charged with the duty  
17 of establishing such value must reflect any reduction from a government  
18 restriction in RCW 84.40.030(1) ordered by any court or appellate body  
19 which is not reversed on subsequent appeal.

20 (2) The presumptions under this section are not a defense against  
21 any correction indicated by clear, cogent, and convincing evidence.

22 **Sec. 3.** RCW 84.41.090 and 1982 1st ex.s. c 46 s 3 are each amended  
23 to read as follows:

24 The department of revenue shall by rule establish appropriate  
25 statistical methods for use by assessors in adjusting the valuation of  
26 property between physical inspections. The department of revenue shall  
27 make and publish such additional rules, regulations and guides which it  
28 determines are needed to supplement materials presently published by  
29 the department of revenue for the general guidance and assistance of  
30 county assessors. Each assessor is hereby directed and required to  
31 value property in accordance with the standards established by RCW  
32 84.40.030 and in accordance with the applicable rules, regulations and  
33 valuation manuals published by the department of revenue. If any court  
34 or appellate body reduces the assessed valuation placed upon property  
35 by the county assessor after an owner or person responsible for payment  
36 of taxes on any property petitioned under RCW 84.40.038 for an

1 adjustment from a government restriction in RCW 84.40.030(1), from a  
2 government restriction in RCW 84.40.030(1) ordered by any court or  
3 appellate body which is not reversed on subsequent appeal, the assessor  
4 must adjust the valuation of the property consistent with such change  
5 as long as the government restriction is in place on the property.

6 NEW SECTION. **Sec. 4.** This act applies prospectively only to taxes  
7 levied for collection in 2010 and thereafter.

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