
SENATE BILL 6080

State of Washington 61st Legislature 2009 Regular Session

By Senators Parlette, Sheldon, Pflug, and Haugen

Read first time 02/23/09. Referred to Committee on Ways & Means.

1 AN ACT Relating to studying the level of uniformity and consistency
2 in the assessment of real property for property tax purposes; and
3 creating new sections.

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

5 NEW SECTION. **Sec. 1.** The legislature finds that uniformity and
6 consistency in the assessment of real property for property tax
7 purposes is of paramount importance. Property owners are entitled to
8 be assured that controls exist to ensure consistency in real property
9 assessments among appraisal staff within an assessor's office, as well
10 as consistency in real property assessments among appraisers in
11 neighboring counties and other counties throughout the state.
12 Therefore, a need exists to determine the current level of uniformity
13 in valuations by property type and to identify improvements to the
14 current system in valuing property.

15 NEW SECTION. **Sec. 2.** (1) The department of revenue must conduct
16 a study to determine: (a) The level and degree to which properties are
17 assessed in a manner consistent with similarly situated properties
18 within the same county; (b) the consistency of real property

1 assessments of similarly situated properties among neighboring counties
2 and other counties throughout the state; (c) the controls, if any, used
3 by county assessors to test and promote consistency in real property
4 assessments; and (d) any other factors the department determines affect
5 the uniformity and consistency in real property assessments.

6 (2) The department of revenue, in consultation with the Washington
7 state association of county assessors, must select three county
8 assessors to assist with the study required under this section as
9 follows: One assessor from a large county, one from a midsized county,
10 and one from a small county. The assessed value of taxable real
11 property within the county is the sole criteria for determining whether
12 a county is a large, midsized, or small county.

13 (3) In conducting the study, the department of revenue may visit
14 the counties of the state to review the methods and procedures adopted
15 by the county for the assessment of real property. The department may
16 confer with the county assessors, boards of equalization, the county
17 legislative authority, and other county officials or employees
18 regarding any matters relating to the valuation of real property for
19 purposes of property taxation. County assessors and other county
20 officials must provide the department access to all records in their
21 possession related to the valuation of real property for purposes of
22 property taxation.

23 (4)(a) By December 1, 2010, the department of revenue must submit
24 a report to the fiscal committees of the legislature. The report must:
25 (i) Provide a summary of the department's findings; (ii) identify
26 deficiencies in existing processes that lead to inconsistent real
27 property assessments; and (iii) provide recommendations for enhancing
28 consistency in real property assessments.

29 (b) The department of revenue may include any other information in
30 the report that it deems appropriate.

--- END ---