

SSB 5661 - S AMD 212
By Senator Roach

NOT CONSIDERED

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** It is the intent of the legislature that
4 counties are encouraged to collaborate, pursuant to the interlocal
5 cooperation act, chapter 39.34 RCW, to lower the costs of complying
6 with this act.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.40 RCW
8 to read as follows:

9 (1) An owner or person responsible for payment of taxes on any
10 commercial property that has been valued over seven hundred fifty
11 thousand dollars who petitions to appeal the valuation pursuant to RCW
12 84.40.038 must be provided with an appraisal review of the valuation,
13 signed by a certified appraiser, which complies with appraisal review
14 standards in uniform standards of professional appraisal practice
15 adopted pursuant to RCW 18.140.030.

16 (2) In accordance with section 4 of this act, by July 1, 2015, a
17 county assessor must either be a certified appraiser or appoint at
18 least one certified appraiser as an assistant or deputy. Prior to July
19 1, 2015, if a county assessor must contract with a certified appraiser
20 to comply with subsection (1) of this section, the county assessor may
21 require the owner or person responsible for payment of taxes to pay a
22 fee of up to seven hundred fifty dollars to reimburse the county
23 assessor for contracting expenses.

24 (3) The definitions in this subsection apply throughout this
25 section.

26 (a) "Appraisal review" means an opinion about the quality of
27 another appraiser's work.

28 (b) "Certified appraiser" means a state-certified general real
29 estate appraiser as defined in RCW 18.140.010.

1 (c) "Commercial property" means any property except:

2 (i) A single-family residence, including single-family manufactured
3 homes; or

4 (ii) A single-family residential unit within a condominium,
5 townhouse, or similar building, excluding buildings or units that are
6 or have been declared as apartments or are operated as apartments.

7 **Sec. 3.** RCW 84.41.110 and 1975 1st ex.s. c 278 s 201 are each
8 amended to read as follows:

9 (1) Appraisers whose services may be obtained by contract or who
10 may be assigned by the department of revenue to assist any county
11 assessor (~~(shall)~~) must act in an advisory capacity only, and
12 valuations made by them (~~(shall)~~) are not in any manner (~~(be)~~) binding
13 upon the assessor, it being the intent (~~(herein)~~) of this section that
14 all valuations made pursuant to this chapter (~~(shall-be)~~) are made and
15 entered by the assessor pursuant to law as directed (~~(herein)~~) in this
16 section.

17 (2) This section does not apply to state-certified general real
18 estate appraisers whose services have been obtained by contract or who
19 have been assigned by the department of revenue to comply with section
20 1 of this act.

21 NEW SECTION. **Sec. 4.** A new section is added to chapter 36.21 RCW
22 to read as follows:

23 By July 1, 2015, a county assessor must either be a state-certified
24 general real estate appraiser, as defined in RCW 18.140.010, or appoint
25 at least one state-certified general real estate appraiser as an
26 assistant or deputy.

27 **Sec. 5.** RCW 36.21.011 and 2011 1st sp.s. c 43 s 470 are each
28 amended to read as follows:

29 (1) Any assessor who deems it necessary in order to complete the
30 listing and the valuation of the property of the county within the time
31 prescribed by law(~~(7-11))~~) may:

32 (a) Appoint one or more well-qualified persons to act as assistants
33 or deputies who (~~(shall)~~):

34 (i) May not engage in the private practice of appraising within the

1 county in which he or she is employed without the written permission of
2 the assessor filed with the auditor; and (~~each such assistant or~~
3 ~~deputy so appointed shall,~~)

4 (ii) Under the direction of the assessor, after taking the required
5 oath, must perform all the duties enjoined upon, vested in, or imposed
6 upon assessors(~~,~~ ~~and (2) may~~);

7 (b) Contract with any persons, firms, or corporations, who are
8 expert appraisers, to assist in the valuation of property, including
9 state-certified general real estate appraisers whose services are
10 necessary to comply with section 1 of this act.

11 (2) To assist each assessor in obtaining adequate and well-
12 qualified assistants or deputies, the office of financial management,
13 after consultation with the Washington state association of county
14 assessors, the Washington state association of counties, and the
15 department of revenue, (~~shall~~) must establish by July 1, 1967, and
16 (~~shall~~) thereafter maintain, a classification and salary plan for
17 those employees of an assessor who act as appraisers. The plan
18 (~~shall~~) must recommend the salary range and employment qualifications
19 for each position encompassed by it, and (~~shall~~) must, to the fullest
20 extent practicable, conform to the classification plan, salary
21 schedules, and employment qualifications for state employees performing
22 similar appraisal functions.

23 (3) An assessor who intends to put such plan into effect (~~shall~~)
24 must inform the department of revenue and the county legislative
25 authority of this intent in writing. The department of revenue and the
26 county legislative authority may thereupon each designate a
27 representative, and such representative or representatives as may be
28 designated by the department of revenue or the county legislative
29 authority, or both, (~~shall~~) must form with the assessor a committee.
30 The committee so formed may, by unanimous vote only, determine the
31 required number of certified appraiser positions and their salaries
32 necessary to enable the assessor to carry out the requirements relating
33 to revaluation of property in chapter 84.41 RCW. The determination of
34 the committee (~~shall~~) must be certified to the county legislative
35 authority. The committee may be formed only once in a period of four
36 calendar years.

37 (4) After such determination, the assessor may provide, in each of
38 the four next succeeding annual budget estimates, for as many positions

1 as are established in such determination. Each county legislative
2 authority to which such a budget estimate is submitted (~~shall~~) must
3 allow sufficient funds for such positions. An employee may be
4 appointed to a position covered by the plan only if the employee meets
5 the employment qualifications established by the plan."

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6 On page 1, line 1 of the title, after "property" strike the
7 remainder of the title and insert "valuations and the appeal of
8 property valuations; amending RCW 84.41.110 and 36.21.011; adding a new
9 section to chapter 84.40 RCW; adding a new section to chapter 36.21
10 RCW; and creating a new section."

EFFECT: A taxpayer appealing valuation of commercial property (any property except single-family residential property, with certain exceptions) valued over \$750,000 must be provided with an appraisal review, signed by a state-certified general real estate appraiser (certified appraiser), that complies with professional standards. Prior to July 1, 2015, if a county assessor must contract with a certified appraiser to comply with this requirement, the assessor may require the taxpayer to pay a fee of up to \$750 to reimburse contracting expenses. By July 1, 2015, a county assessor must either be a certified appraiser or appoint at least one certified appraiser as an assistant or deputy. An intent section provides that counties are encouraged to collaborate, pursuant to the interlocal cooperation act, to lower costs of complying with the act.

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