

# SENATE BILL REPORT

## SB 5661

---

---

As of February 19, 2013

**Title:** An act relating to property assessments and the appeal of those assessments.

**Brief Description:** Addressing property assessments and the appeal of those assessments.

**Sponsors:** Senator Roach.

**Brief History:**

**Committee Activity:** Governmental Operations: 2/19/13.

---

### SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

**Staff:** Sam Thompson (786-7413)

**Background:** Property in Washington is generally subject to a property tax based on assessed market value. County assessors determine the valuation of most property. The Department of Revenue determines the valuation of some property, including property held by private utilities operating in multiple counties. A property owner disputing the valuation of property may appeal to a county board of equalization, then to the state Board of Tax Appeals, then to superior court. Alternatively, a property owner may bypass administrative proceedings and bring a tax refund action directly in superior court.

**Summary of Bill:** The bill as referred to committee not considered.

**Summary of Bill (Proposed Substitute):** If an owner or person responsible for payment of taxes on property valued over \$500,000 seeks to appeal the valuation, that person must be provided with a notice of valuation signed by a licensed certified appraiser. The notice must include contact information for the appraiser who signed the notice of valuation and a description of the process for appealing the valuation.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Committee/Commission/Task Force Created:** No.

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

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*