S-1146.2

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**SUBSTITUTE SENATE BILL 5133**

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**State of Washington 65th Legislature 2017 Regular Session**

**By** Senate Local Government (originally sponsored by Senator Takko)

AN ACT Relating to county boards of equalization; and amending RCW 84.48.010.

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

**Sec.**  RCW 84.48.010 and 2001 c 187 s 22 are each amended to read as follows:

(1) Prior to July 15th, the county legislative authority ((~~shall~~)) must form a board for the equalization of the assessment of the property of the county. The members of ((~~said~~)) the board ((~~shall~~)) must receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county((~~: PROVIDED, That~~)). However, when the county legislative authority constitutes the board they ((~~shall~~)) may only receive their compensation as members of the county legislative authority. The board of equalization ((~~shall~~)) must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they ((~~shall~~)) must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property ((~~shall~~)) must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

((~~First.~~)) (a) They ((~~shall~~)) must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice ((~~shall~~)) must have been given in writing to the owner or agent.

((~~Second.~~)) (b) They ((~~shall~~)) must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

((~~Third.~~)) (c) They ((~~shall~~)) must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they ((~~shall~~)) must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice ((~~shall~~)) must have been given in writing to the owner or agent thereof.

((~~Fourth.~~)) (d) They ((~~shall~~)) must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they ((~~shall~~)) must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

((~~Fifth.~~)) (e) The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and ((~~shall~~)) must consider any taxpayer appeals from the decision of the assessor thereon to determine ((~~(1)~~)) (i) if the taxpayer is entitled to an exemption, and ((~~(2)~~)) (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board ((~~shall~~)) must keep an accurate journal or record of the proceedings and orders of ((~~said~~)) the board showing the facts and evidence upon which their action is based, and the ((~~said~~)) record ((~~shall~~)) must be published the same as other proceedings of county legislative authority, and ((~~shall~~)) must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor ((~~shall~~)) must correct the real and personal assessment rolls in accordance with the changes made by the ((~~said~~)) county board of equalization((~~, and the assessor shall make duplicate abstracts of such corrected values, one copy of which shall be retained in the office, and one copy forwarded to the department of revenue on or before the eighteenth day of August next following the meeting of the county board of equalization~~)).

(4) The county board of equalization ((~~shall meet on the 15th day of July~~)) must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but ((~~shall~~)) must remain in session not less than three days((~~: PROVIDED, That~~)). However, the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

(5) No taxes, except special taxes, ((~~shall~~)) may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such ((~~shall~~)) have at no time ((~~have~~)) any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

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