

SENATE BILL REPORT

SB 5133

As Reported by Senate Committee On:
Local Government, February 2, 2017

Title: An act relating to county boards of equalization.

Brief Description: Concerning county boards of equalization.

Sponsors: Senator Takko.

Brief History:

Committee Activity: Local Government: 1/19/17, 2/02/17 [DPS].

Brief Summary of Substitute Bill

- Requires county boards of equalization (BOEs) by July 15th or within two weeks of certification of assessment rolls, whichever is later.
- Requires BOEs to notify the taxpayer and assessor of decisions on taxpayer appeals within 45 days of a hearing.
- Changes the date by which county assessors must forward corrected real and personal assessment rolls to the Department of Revenue (DOR).

SENATE COMMITTEE ON LOCAL GOVERNMENT

Majority Report: That Substitute Senate Bill No. 5133 be substituted therefor, and the substitute bill do pass.

Signed by Senators Short, Chair; Angel, Vice Chair; Takko, Ranking Minority Member; Palumbo.

Staff: Bonnie Kim (786-7316)

Background: County Boards of Equalization. By statute, BOEs have the authority to equalize property values. The term "equalize" is defined by rule but not in statute. Generally, "equalized" means ensuring comparable properties are comparably valued. The term also refers to the process by which a BOE reviews the valuation of real and personal property on the assessment roll as returned by the county assessor, so that each tract or lot of

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real property and each article or class of personal property is entered on the assessment roll at 100 percent of its true and fair value.

Summary of Bill (First Substitute): A BOE must meet annually by July 15th or within two weeks of certification of assessment rolls, whichever is later. The assessor must forward to DOR corrected real and personal assessment rolls in accord with changes made by a BOE within one week of the last session meeting of the BOE, rather than by August 18th. The assessor is no longer required to make duplicate abstracts of the corrected values to forward to DOR.

EFFECT OF CHANGES MADE BY LOCAL GOVERNMENT COMMITTEE (First Substitute):

- Removes a section delaying the date by which a county assessor must certify assessment rolls from July 15th to September 15th.
- Retains a provision requiring BOEs to be formed by July 15th.
- Requires county boards of equalization (BOEs) by July 15th or within two weeks of certification of assessment rolls, whichever is later.
- Removes a requirement that the assessor make duplicate abstracts of corrected assessment rolls and forward a copy to DOR.
- Requires BOEs to notify the taxpayer and assessor of decisions on taxpayer appeals within 45 days of a hearing.

Appropriation: None.

Fiscal Note: Not requested.

Creates Committee/Commission/Task Force that includes Legislative members: No.

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

Staff Summary of Public Testimony on Original Bill: *The committee recommended a different version of the bill than what was heard.* None.

Persons Testifying: No one.

Persons Signed In To Testify But Not Testifying: No one.