
SUBSTITUTE SENATE BILL 5133

State of Washington 65th Legislature 2017 Regular Session

By Senate Local Government (originally sponsored by Senator Takko)

READ FIRST TIME 02/03/17.

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

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

4 **Sec. 1.** RCW 84.48.010 and 2001 c 187 s 22 are each amended to
5 read as follows:

6 (1) Prior to July 15th, the county legislative authority
7 ~~((shall))~~ must form a board for the equalization of the assessment of
8 the property of the county. The members of ~~((said))~~ the board
9 ~~((shall))~~ must receive a per diem amount as set by the county
10 legislative authority for each day of actual attendance of the
11 meeting of the board of equalization to be paid out of the current
12 expense fund of the county~~((:—PROVIDED,—That))~~. However, when the
13 county legislative authority constitutes the board they ~~((shall))~~ may
14 only receive their compensation as members of the county legislative
15 authority. The board of equalization ~~((shall))~~ must meet in open
16 session for this purpose annually on the 15th day of July or within
17 fourteen days of certification of the county assessment rolls,
18 whichever is later, and, having each taken an oath fairly and
19 impartially to perform their duties as members of such board, they
20 ~~((shall))~~ must examine and compare the returns of the assessment of
21 the property of the county and proceed to equalize the same, so that

1 each tract or lot of real property and each article or class of
2 personal property (~~shall~~) must be entered on the assessment list at
3 its true and fair value, according to the measure of value used by
4 the county assessor in such assessment year, which is presumed to be
5 correct under RCW 84.40.0301, and subject to the following rules:

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

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

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

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

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

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

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

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

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

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

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