

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 5133**

65th Legislature  
2017 Regular Session

Passed by the Senate March 7, 2017  
Yeas 48 Nays 0

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**President of the Senate**

Passed by the House April 11, 2017  
Yeas 51 Nays 47

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**Speaker of the House of Representatives**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Hunter G. Goodman, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 5133** as passed by Senate and the House of Representatives on the dates hereon set forth.

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**Secretary**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 5133**

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Passed Legislature - 2017 Regular Session

**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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