HOUSE BILL REPORT
HB 2858

As Passed Legislature

Title: An act relating to requirements for the filing of assessment rolls.

Brief Description: Concerning requirements for the filing of assessment rolls.

Sponsors: Representatives Orcutt, Dolan and Doglio.

Brief History:
  Committee Activity:
    Finance: 2/6/20, 2/7/20 [DP].
  Floor Activity:
    Passed House: 2/18/20, 96-1.
    Passed Senate: 3/6/20, 48-0.
    Passed Legislature.

Brief Summary of Bill

- Extends, until August 15 of each year, the deadline for county assessors to certify the assessment rolls to the county board of equalization for certain counties.

HOUSE COMMITTEE ON FINANCE

Majority Report: Do pass. Signed by 12 members: Representatives Tarleton, Chair; Walen, Vice Chair; Orcutt, Ranking Minority Member; Young, Assistant Ranking Minority Member; Chapman, Frame, Macri, Orwall, Springer, Stokesbary, Vick and Wylie.

Staff: Nick Tucker (786-7383).

Background:

Property Tax.
All property is subject to a tax each year based on the highest and best use, unless a specific exemption is provided by law. The property tax bill for an individual property is determined by multiplying the assessed value (AV) of the property by the tax rate for each taxing district in which the property is located. The aggregate of all regular tax levies upon real and

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personal property by the state and all taxing districts may not exceed 1 percent of the true and fair value of the property. In addition, the aggregate regular levies of junior taxing districts and senior taxing districts, other than the state, may not exceed $5.90 per $1,000 of the AV.

Valuation and Assessment.
The county assessor determines the AV for each property lying wholly within individual county boundaries. The value of property is placed on the assessment rolls by the county assessor. Counties are required to revalue properties each year and complete a physical inspection at least every six years. For tax purposes, property is assessed on its value on January 1 of the assessment year.

The county assessor must certify the assessment rolls to the county board of equalization by July 15 of each year.

Appeal of an Assessed Valuation.
A taxpayer may petition the county board of equalization for a change in the AV of the taxpayer's property. A taxpayer must file the petition with the board:
- on or before July 1;
- within 30 days after the assessment or other notice was mailed;
- within 30 days after the assessment or other notice was electronically transmitted; or
- within a limit of 60 days adopted by the county legislative authority, whichever is later.

Summary of Bill:

The deadline for county assessors to certify the assessment rolls to the county board of equalization is extended until August 15 of each year for counties whose legislative authorities have extended the deadline for petition filing to 60 days.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.

Staff Summary of Public Testimony:

(In support) This is basically a clean-up bill. The deadlines in current law do not quite line up, so this bill is adjusting the deadlines to make it possible for assessors to actually do their job. The Legislature allowed county legislative authorities to extend the appeal deadline to 60 days, but the other deadlines in the process were not adjusted to reflect this potential change.

When these deadlines were set, these calculations were made on paper. Updating the deadlines will reflect how the assessors actually operate today with computers.

(Opposed) None.

Persons Testifying: Representative Orcutt, prime sponsor; Dianne Dorey, Washington Association of County Assessors; and Jeff Chapman, Jefferson County.

Persons Signed In To Testify But Not Testifying: None.