

SENATE BILL REPORT

SHB 1309

As of March 10, 2021

Title: An act relating to the dates of certification of levies.

Brief Description: Concerning the dates of certification of levies.

Sponsors: House Committee on Finance (originally sponsored by Representatives Eslick, Ramel, Paul and Lekanoff).

Brief History: Passed House: 2/24/21, 96-0.

Committee Activity: Housing & Local Government: 3/10/21.

Brief Summary of Bill

- Changes the date for county legislative authorities and taxing districts to certify the levy amount to the county assessor.

SENATE COMMITTEE ON HOUSING & LOCAL GOVERNMENT

Staff: Bonnie Kim (786-7316)

Background: Washington's property tax system is a budget-based property tax. Although subject to several restrictions, this means that counties and other taxing districts, as part of their annual budget process, must first establish the total dollar amount of property tax revenue they wish to generate for the upcoming year. The county legislative authority and taxing districts within the county must certify to the county assessor the amount of taxes to be levied upon the property for county purposes by November 30th. Once the total dollar amount is established, the county assessor calculates the levy rate based on the total assessed value of all properties in the county or taxing district.

Summary of Bill: The due date for a county legislative authority to certify the levy amount to the county assessor is changed to December 15th. The due date for taxing districts to certify the levy amount to the county assessor is changed to the first Monday in December.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Appropriation: None.

Fiscal Note: Available.

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: PRO: This bill makes a logical change to allow the timing in the county's process match the state. This bill corrects a misalignment of dates in statute. The Department of Revenue (DOR) had allowed a workaround in lieu of a statutory change but the Attorney General found that solution inappropriate because DOR is not an election official.

Persons Testifying: PRO: Trisha Logue, Skagit County; Steven Drew, Washington State Association of County Auditors Legislative Committee Chair and Thurston County Assessor.

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