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**SUBSTITUTE SENATE BILL 5372**

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**State of Washington****53rd Legislature****1993 Regular Session**

**By** Senate Committee on Government Operations (originally sponsored by  
Senators Loveland and Winsley)

Read first time 02/22/93.

1       AN ACT Relating to taxation; amending RCW 9.46.110, 28A.315.440,  
2 35.49.130, 36.21.011, 46.44.175, 84.08.130, 84.08.140, 84.12.360,  
3 84.12.370, 84.16.090, 84.16.120, 84.16.130, 84.33.130, 84.34.230,  
4 84.36.381, 84.38.040, 84.40.0301, 84.40.045, 84.40.080, 84.40.090,  
5 84.40.170, 84.41.070, 84.44.010, 84.48.010, 84.48.050, 84.48.080,  
6 84.48.110, 84.48.120, 84.48.150, 84.52.018, 84.52.043, 84.55.005,  
7 84.55.070, 84.56.023, 84.56.340, 84.60.050, 84.69.020, and 84.70.010;  
8 adding a new section to chapter 82.03 RCW; adding a new section to  
9 chapter 84.48 RCW; adding a new section to chapter 84.52 RCW; creating  
10 a new section; repealing RCW 35.49.120, 36.21.020, and 36.21.030;  
11 prescribing penalties; and declaring an emergency.

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

13       **Sec. 1.** RCW 9.46.110 and 1991 c 161 s 1 are each amended to read  
14 as follows:

15       The legislative authority of any county, city-county, city, or  
16 town, by local law and ordinance, and in accordance with the provisions  
17 of this chapter and rules and regulations promulgated hereunder, may  
18 provide for the taxing of any gambling activity authorized by this  
19 chapter within its jurisdiction, the tax receipts to go to the county,

1 city-county, city, or town so taxing the same: PROVIDED, That any such  
2 tax imposed by a county alone shall not apply to any gambling activity  
3 within a city or town located therein but the tax rate established by  
4 a county, if any, shall constitute the tax rate throughout the  
5 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch  
6 boards and pull-tabs, chances on which shall only be sold to adults,  
7 which shall have a fifty cent limit on a single chance thereon, shall  
8 be taxed on a basis which shall reflect only the gross receipts from  
9 such punch boards and pull-tabs; and (2) no punch board or pull-tab may  
10 award as a prize upon a winning number or symbol being drawn the  
11 opportunity of taking a chance upon any other punch board or pull-tab;  
12 and (3) all prizes for punch boards and pull-tabs must be on display  
13 within the immediate area of the premises wherein any such punch board  
14 or pull-tab is located and upon a winning number or symbol being drawn,  
15 such prize must be immediately removed therefrom, or such omission  
16 shall be deemed a fraud for the purposes of this chapter; and (4) when  
17 any person shall win over twenty dollars in money or merchandise from  
18 any punch board or pull-tab, every licensee hereunder shall keep a  
19 public record thereof for at least ninety days thereafter containing  
20 such information as the commission shall deem necessary: AND PROVIDED  
21 FURTHER, That taxation of bingo and raffles shall never be in an amount  
22 greater than ten percent of the gross revenue received therefrom less  
23 the amount paid for or as prizes. Taxation of amusement games shall  
24 only be in an amount sufficient to pay the actual costs of enforcement  
25 of the provisions of this chapter by the county, city or town law  
26 enforcement agency and in no event shall such taxation exceed two  
27 percent of the gross revenue therefrom less the amount paid for as  
28 prizes: PROVIDED FURTHER, That no tax shall be imposed under the  
29 authority of this chapter on bingo or amusement games when such  
30 activities or any combination thereof are conducted by any bona fide  
31 charitable or nonprofit organization as defined in this chapter, which  
32 organization has no paid operating or management personnel and has  
33 gross income from bingo or amusement games, or a combination thereof,  
34 not exceeding five thousand dollars per year, less the amount paid for  
35 as prizes. No tax shall be imposed on the first ten thousand dollars  
36 of net proceeds from raffles conducted by any bona fide charitable or  
37 nonprofit organization as defined in this chapter. Taxation of punch  
38 boards and pull-tabs shall not exceed five percent of gross receipts,

1 nor shall taxation of social card games exceed twenty percent of the  
2 gross revenue from such games.

3 Taxes imposed under this chapter become a lien upon personal and  
4 real property in the same manner as provided for under RCW 84.60.010.

5       **Sec. 2.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each  
6 amended to read as follows:

7       Upon receipt of the aforesaid certificate, it shall be the duty of  
8 the board of county commissioners of each county to levy on all taxable  
9 property of that part of the joint school district which lies within  
10 the county a tax sufficient to raise the amount necessary to meet the  
11 county's proportionate share of the estimated expenditures of the joint  
12 district, as shown by the certificate of the educational service  
13 district superintendent of the district to which the joint school  
14 district belongs. Such taxes shall be levied and collected in the same  
15 manner as other taxes are levied and collected, and the proceeds  
16 thereof shall be forwarded ((quarterly)) monthly by the treasurer of  
17 each county, other than the county to which the joint district belongs,  
18 to the treasurer of the county to which such district belongs and shall  
19 be placed to the credit of said district. The treasurer of the county  
20 to which a joint school district belongs is hereby declared to be the  
21 treasurer of such district.

22       **Sec. 3.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to  
23 read as follows:

24       ((In county foreclosures for delinquency in the payment of general  
25 taxes, the county treasurer shall mail a copy of the published summons  
26 to the treasurer of every city and town within which any property  
27 involved in the foreclosure proceeding is situated. The copy of the  
28 summons shall be mailed within fifteen days after the first publication  
29 thereof, but the county treasurer's failure to do so shall not affect  
30 the jurisdiction of the court nor the priority of the tax sought to be  
31 foreclosed.))

32       If any property situated in a city or town is offered for sale for  
33 general taxes by the county treasurer, the city or town shall have  
34 power to protect the lien or liens of any local improvement assessments  
35 outstanding against the whole or portion of such property by purchase  
36 thereof or otherwise.

1       **Sec. 4.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended  
2 to read as follows:

3       Any assessor who deems it necessary to enable him or her to  
4 complete the listing and the valuation of the property of his or her  
5 county within the time prescribed by law, (1) may appoint one or more  
6 well qualified persons to act as ((his)) assistants or deputies who  
7 shall not engage in the private practice of appraising within the  
8 county ((in which he is)) where employed without the written permission  
9 of the county assessor filed with the county auditor; and each such  
10 assistant or deputy so appointed shall, under the direction of the  
11 assessor, after taking the required oath, perform all the duties  
12 enjoined upon, vested in or imposed upon assessors, and (2) may  
13 contract with any persons, firms or corporations, who are expert  
14 appraisers, to assist in the valuation of property.

15      To assist each assessor in obtaining adequate and well qualified  
16 assistants or deputies, the state department of personnel, after  
17 consultation with the Washington state association of county assessors,  
18 the Washington state association of counties, and the department of  
19 revenue, shall establish by July 1, 1967, and shall thereafter  
20 maintain, a classification and salary plan for those employees of an  
21 assessor who act as appraisers. The plan shall recommend the salary  
22 range and employment qualifications for each position encompassed by  
23 it, and shall, to the fullest extent practicable, conform to the  
24 classification plan, salary schedules and employment qualifications for  
25 state employees performing similar appraisal functions.

26      ((If)) An assessor who intends to put such plan into effect ((in  
27 his county, he)) shall inform the department of revenue and the ((board  
28 of)) county ((commissioners)) legislative authority of this intent in  
29 writing. The department of revenue and the ((board)) authority may  
30 thereupon each designate a representative, and such representative or  
31 representatives as may be designated by the department of revenue or  
32 the ((board)) legislative authority, or both, shall form with the  
33 assessor a committee. The committee so formed may, by unanimous vote  
34 only, determine the required number of certified appraiser positions  
35 and their salaries necessary to enable the county assessor to carry out  
36 the requirements relating to revaluation of property in chapter 84.41  
37 RCW. The determination of the committee shall be certified to the  
38 ((board of)) county ((commissioners)) legislative authority. The

1 committee provided for herein may be formed only once in a period of  
2 four calendar years.

3 After such determination, the assessor may provide, in each of  
4 ((his)) the four next succeeding annual budget estimates, for as many  
5 positions as are established in such determination. Each ((board of))  
6 county ((commissioners)) legislative authority to which such a budget  
7 estimate is submitted shall allow sufficient funds for such positions.  
8 An employee may be appointed to a position covered by the plan only if  
9 the employee meets the employment qualifications established by the  
10 plan.

11 **Sec. 5.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read  
12 as follows:

13 Failure of any person or agent acting for a person who causes to be  
14 moved or moves a mobile home as defined in RCW 46.04.302 upon public  
15 highways of this state and failure to comply with any of the provisions  
16 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a  
17 penalty of not less than one hundred dollars or more than five hundred  
18 dollars shall be assessed. In addition to the above penalty, the  
19 department of transportation or local authority may withhold issuance  
20 of a special permit or suspend a continuous special permit as provided  
21 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty  
22 days.

23 Any person who shall alter, re-use, transfer, or forge the decal  
24 required by RCW 46.44.170, or who shall display a decal knowing it to  
25 have been forged, re-used, transferred, or altered, shall be guilty of  
26 a gross misdemeanor.

27 Any person or agent who is denied a special permit or whose special  
28 permit is suspended may upon request receive a hearing before the  
29 department of transportation or the local authority having  
30 jurisdiction. The department or the local authority after such hearing  
31 may revise its previous action.

32 **NEW SECTION.** **Sec. 6.** A new section is added to chapter 82.03 RCW  
33 to read as follows:

34 In all appeals taken pursuant to RCW 84.08.130 the assessor or  
35 taxpayer shall submit evidence of comparable sales to be used in a  
36 hearing to the board and to all parties at least ten business days in  
37 advance of such hearing. Failure to comply with the requirements set

1 forth in this section shall be grounds for the board, upon objection,  
2 to continue the hearing or refuse to consider evidence not timely  
3 submitted.

4       **Sec. 7.** RCW 84.08.130 and 1992 c 206 s 10 are each amended to read  
5 as follows:

6       (1) Any taxpayer or taxing unit feeling aggrieved by the action of  
7 any county board of equalization may appeal to the board of tax appeals  
8 by filing with the ((county auditor)) board of tax appeals a notice of  
9 appeal ((in duplicate)) within thirty days after the mailing of the  
10 decision of such board of equalization, which notice shall specify the  
11 actions complained of((, and said auditor shall forthwith transmit one  
12 of said notices to the board of tax appeals)); and in like manner any  
13 county assessor may appeal to the board of tax appeals from any action  
14 of any county board of equalization. There shall be no fee charged for  
15 the filing of an appeal. The petitioner shall ((provide)) serve a copy  
16 of the notice of appeal ((to)) on all named parties within the same  
17 thirty-day time period ((provided in the rules of practice and  
18 procedure of the board of tax appeals)). Appeals which are not filed  
19 and served as provided in this section shall be ((continued or))  
20 dismissed. The board of tax appeals shall require the board appealed  
21 from to file a true and correct copy of its decision in such action and  
22 all evidence taken in connection therewith, and may receive further  
23 evidence, and shall make such order as in its judgment is just and  
24 proper. An appeal of an action by a county board of equalization shall  
25 be deemed to have been filed and served within the thirty-day period if  
26 it is postmarked on or before the thirtieth day after the mailing of  
27 the decision of the board of equalization.

28       (2) The board of tax appeals may enter an order, pursuant to  
29 subsection (1) of this section, that has effect up to the end of the  
30 assessment cycle used by the assessor, if there has been no intervening  
31 change in the assessed value during that time.

32       **Sec. 8.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each  
33 amended to read as follows:

34       Any taxpayer feeling aggrieved by the levy or levies of any taxing  
35 district except levies authorized by a vote of the people of the  
36 district may appeal therefrom to the department of revenue as  
37 hereinafter provided. Such taxpayer, upon the execution of a bond,

1 with two or more sufficient sureties to be approved by the county  
2 auditor, payable to the state of Washington, in the penal sum of two  
3 hundred dollars and conditioned that if the petitioner shall fail in  
4 his appeal for a reduction of said levy or levies ((he)) the taxpayer  
5 will pay the taxable costs of the hearings hereinafter provided, not  
6 exceeding the amount of such bond, may file a written complaint with  
7 the county auditor wherein such taxing district is located not later  
8 than ten days after the making and entering of such levy or levies,  
9 setting forth in such form and detail as the department of revenue  
10 shall by general rule prescribe, ((his)) the taxpayer's objections to  
11 such levy or levies. Upon the filing of such complaint, the county  
12 auditor shall immediately transmit a certified copy thereof, together  
13 with a copy of the budget or estimates of such taxing district as  
14 finally adopted, including estimated revenues and such other  
15 information as the department of revenue shall by rule require, to the  
16 department of revenue. The department of revenue shall fix a date for  
17 a hearing on said complaint at the earliest convenient time after  
18 receipt of said record, which hearing shall be held in the county in  
19 which said taxing district is located, and notice of such hearing shall  
20 be given to the officials of such taxing district, charged with  
21 determining the amount of its levies, and to the taxpayer on said  
22 complaint by registered mail at least five days prior to the date of  
23 said hearing. At such hearings all interested parties may be heard and  
24 the department of revenue shall receive all competent evidence. After  
25 such hearing, the department of revenue shall either affirm or decrease  
26 the levy or levies complained of, in accordance with the evidence, and  
27 shall thereupon certify its action with respect thereto to the county  
28 auditor, who, in turn, shall certify it to the taxing district or  
29 districts affected, and the action of the department of revenue with  
30 respect to such levy or levies shall be final and conclusive.

31       **Sec. 9.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read  
32 as follows:

33       The actual cash value of the operating property assessed to a  
34 company, as fixed and determined by the ((state board)) department of  
35 ((equalization)) revenue, shall be apportioned by the department of  
36 revenue to the respective counties and to the taxing districts thereof  
37 wherein such property is located in the following manner:

1       (1) Property of steam, suburban, and interurban railroad companies,  
2 telegraph companies and pipe line companies--upon the basis of that  
3 proportion of the value of the total operating property within the  
4 state which the mileage of track, as classified by the department of  
5 revenue (in case of railroads), mileage of wire (in the case of  
6 telegraph companies), and mileage of pipe line (in the case of pipe  
7 line companies) within each county or taxing district bears to the  
8 total mileage thereof within the state, at the end of the calendar year  
9 last past. For the purpose of such apportionment the department may  
10 classify railroad track.

11      (2) Property of street railroad companies, telephone companies,  
12 electric light and power companies, gas companies, water companies,  
13 heating companies and toll bridge companies--upon the basis of relative  
14 value of the operating property within each county and taxing district  
15 to the value of the total operating property within the state to be  
16 determined by such factors as the department of revenue shall deem  
17 proper.

18      (3) Planes or other aircraft of airplane companies and watercraft  
19 of steamboat companies--upon the basis of such factor or factors of  
20 allocation, to be determined by the department of revenue, as will  
21 secure a substantially fair and equitable division between counties and  
22 other taxing districts.

23      All other property of airplane companies and steamboat  
24 companies--upon the basis set forth in ((subdivision)) subsection (2)  
25 ((hereof)) of this section.

26      The basis of apportionment with reference to all public utility  
27 companies above prescribed shall not be deemed exclusive and the  
28 department of revenue in apportioning values of such companies may also  
29 take into consideration such other information, facts, circumstances,  
30 or allocation factors as will enable it to make a substantially just  
31 and correct valuation of the operating property of such companies  
32 within the state and within each county thereof.

33      **Sec. 10.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each  
34 amended to read as follows:

35      When the ((state board)) department of ((equalization)) revenue  
36 shall have determined the equalized assessed value of the operating  
37 property of each company in each of the respective counties and in the  
38 taxing districts thereof, as hereinabove provided, the department of

1 revenue shall certify such equalized assessed value to the county  
2 assessor of the proper county. The county assessor shall enter the  
3 company's real operating property upon the real property tax rolls and  
4 the company's personal operating property upon the personal property  
5 tax rolls of ((his)) the county assessor's county, together with the  
6 values so apportioned, and the same shall be and constitute the  
7 assessed valuation of the operating property of the company in such  
8 county and the taxing districts therein for that year, upon which taxes  
9 shall be levied and collected in the same manner as on the general  
10 property of such county.

11       **Sec. 11.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each  
12 amended to read as follows:

13       Upon the assessment roll shall be placed after the name of each  
14 company a general description of the operating property of the company,  
15 which shall be considered sufficient if described in the language of  
16 subdivision (3) of RCW 84.16.010 or otherwise, following which shall be  
17 entered the actual cash value of the operating property as determined  
18 by the department of revenue. No assessment shall be invalid by a  
19 mistake in the name of the company assessed, by omission of the name of  
20 the owner or by the entry of a name other than that of the true owner.  
21 When the department of revenue shall have prepared the assessment roll  
22 and entered thereon the actual cash value of the operating property of  
23 the company, as herein required, it shall notify the company by mail of  
24 the valuation determined by it and entered upon said roll; and  
25 thereupon such valuation shall become the actual cash value of the  
26 operating property of the company, subject to revision or correction by  
27 the ((state board)) department of ((equalization)) revenue as  
28 hereinafter provided; and shall be the valuation upon which, after  
29 equalization by the ((state board)) department of ((equalization))  
30 revenue as hereinafter provided, the taxes of such company shall be  
31 based and computed.

32       **Sec. 12.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended  
33 to read as follows:

34       The actual cash value of the property of each company as fixed and  
35 determined by the ((state board)) department of ((equalization))  
36 revenue as herein provided shall be apportioned to the respective  
37 counties in the following manner:

1       (1) If all the operating property of the company is situated  
2 entirely within a county and none of such property is located within,  
3 extends into, or through or is operated into or through any other  
4 county, the entire value thereof shall be apportioned to the county  
5 within which such property is situate, located and operated.

6       (2) If the operating property of any company is situated or located  
7 within, extends into or is operated into or through more than one  
8 county, the value thereof shall be apportioned to the respective  
9 counties into or through which its cars are operated in the proportion  
10 that the length of main line track of the respective railroads moving  
11 such cars in such counties bears to the total length of main line track  
12 of such respective railroads in this state.

13      (3) If the property of any company is of such character that it  
14 will not be reasonable, feasible or fair to apportion the value as  
15 hereinabove provided, the value thereof shall be apportioned between  
16 the respective counties into or through which such property extends or  
17 is operated or in which the same is located in such manner as may be  
18 reasonable, feasible and fair.

19      **Sec. 13.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each  
20 amended to read as follows:

21      When the ((state board)) department of ((equalization)) revenue  
22 shall have determined the equalized or assessed value of the operating  
23 property of each company in the respective counties as hereinabove  
24 provided, the department of revenue shall certify such equalized or  
25 assessed value to the county assessor of the proper county; and the  
26 county assessor shall apportion and distribute such assessed or  
27 equalized valuation to and between the several taxing districts of  
28 ((his)) the county assessor's county entitled to a proportionate value  
29 thereof in the manner prescribed in RCW 84.16.120 for apportionment of  
30 values between counties. The county assessor shall enter such  
31 assessment upon the personal property tax rolls of ((his)) the county  
32 assessor's county, together with the values so apportioned, and the  
33 same shall be and constitute the assessed valuation of the operating  
34 company in such county for that year, upon which taxes shall be levied  
35 and collected the same as on general property of the county.

36      **Sec. 14.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to  
37 read as follows:

1       (1) An owner of land desiring that it be designated as forest land  
2 and valued pursuant to RCW 84.33.120 as of January 1 of any year  
3 commencing with 1972 shall make application to the county assessor  
4 before such January 1.

5       (2) The application shall be made upon forms prepared by the  
6 department of revenue and supplied by the county assessor, and shall  
7 include the following:

8           (a) A legal description of or assessor's ((tax lot)) parcel numbers  
9 for all land the applicant desires to be designated as forest land;

10          (b) The date or dates of acquisition of such land;

11          (c) A brief description of the timber on such land, or if the  
12 timber has been harvested, the owner's plan for restocking;

13          (d) Whether there is a forest management plan for such land;

14          (e) If so, the nature and extent of implementation of such plan;

15          (f) Whether such land is used for grazing;

16          (g) Whether such land has been subdivided or a plat filed with  
17 respect thereto;

18          (h) Whether such land and the applicant are in compliance with the  
19 restocking, forest management, fire protection, insect and disease  
20 control and forest debris provisions of Title 76 RCW or any applicable  
21 regulations thereunder;

22          (i) Whether such land is subject to forest fire protection  
23 assessments pursuant to RCW 76.04.610;

24          (j) Whether such land is subject to a lease, option or other right  
25 which permits it to be used for any purpose other than growing and  
26 harvesting timber;

27          (k) A summary of the past experience and activity of the applicant  
28 in growing and harvesting timber;

29          (l) A summary of current and continuing activity of the applicant  
30 in growing and harvesting timber;

31          (m) A statement that the applicant is aware of the potential tax  
32 liability involved when such land ceases to be designated as forest  
33 land;

34          (n) An affirmation that the statements contained in the application  
35 are true and that the land described in the application is, by itself  
36 or with other forest land not included in the application, in  
37 contiguous ownership of twenty or more acres which is primarily devoted  
38 to and used for growing and harvesting timber.

1 The assessor shall afford the applicant an opportunity to be heard if  
2 the application so requests.

3 (3) The assessor shall act upon the application with due regard to  
4 all relevant evidence and without any one or more items of evidence  
5 necessarily being determinative, except that the application may be  
6 denied for one of the following reasons, without regard to other items:

7 (a) The land does not contain either a ((¶))merchantable stand of  
8 timber((¶)) or an ((¶))adequate stocking((¶)as defined in RCW  
9 76.08.010, or any laws or regulations adopted to replace such minimum  
10 standards)), except this reason under this subsection (3) (a) shall not  
11 alone be sufficient for denial of the application (i) if such land has  
12 been recently harvested or supports a growth of brush or noncommercial  
13 type timber, and the application includes a plan for restocking within  
14 three years or such longer period necessitated by unavailability of  
15 seed or seedlings, or (ii) if only isolated areas within such land do  
16 not meet such minimum standards due to rock outcroppings, swamps,  
17 unproductive soil or other natural conditions;

18 (b) The applicant, with respect to such land, has failed to comply  
19 with a final administrative or judicial order with respect to a  
20 violation of the restocking, forest management, fire protection, insect  
21 and disease control and forest debris provisions of Title 76 RCW or any  
22 applicable regulations thereunder;

23 (c) The land abuts a body of salt water and lies between the line  
24 of ordinary high tide and a line paralleling such ordinary high tide  
25 line and two hundred feet horizontally landward therefrom, except that  
26 if the higher and better use determined by the assessor to exist for  
27 such land would not be permitted or economically feasible by virtue of  
28 any federal, state or local law or regulation such land shall be  
29 assessed and valued pursuant to the procedures set forth in RCW  
30 84.33.110 and 84.33.120 without being designated. The application  
31 shall be deemed to have been approved unless, prior to May 1, of the  
32 year after such application was mailed or delivered to the assessor, he  
33 or she shall notify the applicant in writing of the extent to which the  
34 application is denied.

35 For the purposes of this subsection, "adequate stocking" means a  
36 stand of not less than three hundred thirty established live seedlings  
37 per acre of commercial species predominant on the area cut of which at  
38 least one hundred must be well distributed, or not less than three

1 hundred surviving trees per acre that were established by artificial  
2 means.

3 For the purposes of this subsection, "merchantable stand of timber"  
4 means stand of timber consisting of not less than two thousand board  
5 feet per acre of currently merchantable live timber as measured by the  
6 Scribner Decimal C log rule, or three hundred cubic feet as measured by  
7 the Sorenson log rule, or four standard cords.

8 (4) An owner who receives notice pursuant to subsection (3) of this  
9 section that his or her application has been denied may appeal such  
10 denial to the county board of equalization.

11 **Sec. 15.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each  
12 amended to read as follows:

13 For the purpose of acquiring conservation futures as well as other  
14 rights and interests in real property pursuant to RCW 84.34.210 and  
15 84.34.220, a county may levy an amount not to exceed six and one-  
16 quarter cents per thousand dollars of assessed valuation against the  
17 assessed valuation of all taxable property within the county, which  
18 levy shall be in addition to that authorized by RCW ((84.52.050 and))  
19 84.52.043.

20 **Sec. 16.** RCW 84.36.381 and 1992 c 187 s 1 are each amended to read  
21 as follows:

22 A person shall be exempt from any legal obligation to pay all or a  
23 portion of the amount of excess and regular real property taxes due and  
24 payable in the year following the year in which a claim is filed, and  
25 thereafter, in accordance with the following:

26 (1) The property taxes must have been imposed upon a residence  
27 which was occupied by the person claiming the exemption as a principal  
28 place of residence as of January 1st of the year for which the  
29 exemption is claimed: PROVIDED, That any person who sells, transfers,  
30 or is displaced from his or her residence may transfer his or her  
31 exemption status to a replacement residence, but no claimant shall  
32 receive an exemption on more than one residence in any year: PROVIDED  
33 FURTHER, That confinement of the person to a hospital or nursing home  
34 shall not disqualify the claim of exemption if:

35 (a) The residence is temporarily unoccupied ((or if));

36 (b) The residence is occupied by a spouse and/or a person  
37 financially dependent on the claimant for support; or

1       (c) The residence is rented for the purpose of paying nursing home  
2 or hospital costs;

3       (2) The person claiming the exemption must have owned, at the time  
4 of filing, in fee, as a life estate, or by contract purchase, the  
5 residence on which the property taxes have been imposed or if the  
6 person claiming the exemption lives in a cooperative housing  
7 association, corporation, or partnership, such person must own a share  
8 therein representing the unit or portion of the structure in which he  
9 or she resides. For purposes of this subsection, a residence owned by  
10 a marital community or owned by cotenants shall be deemed to be owned  
11 by each spouse or cotenant, and any lease for life shall be deemed a  
12 life estate;

13      (3) The person claiming the exemption must be sixty-one years of  
14 age or older on December 31st of the year in which the exemption claim  
15 is filed, or must have been, at the time of filing, retired from  
16 regular gainful employment by reason of physical disability: PROVIDED,  
17 That any surviving spouse of a person who was receiving an exemption at  
18 the time of the person's death shall qualify if the surviving spouse is  
19 fifty-seven years of age or older and otherwise meets the requirements  
20 of this section;

21      (4) The amount that the person shall be exempt from an obligation  
22 to pay shall be calculated on the basis of combined disposable income,  
23 as defined in RCW 84.36.383. If the person claiming the exemption was  
24 retired for two months or more of the preceding year, the combined  
25 disposable income of such person shall be calculated by multiplying the  
26 average monthly combined disposable income of such person during the  
27 months such person was retired by twelve. If the income of the person  
28 claiming exemption is reduced for two or more months of the preceding  
29 year by reason of the death of the person's spouse, the combined  
30 disposable income of such person shall be calculated by multiplying the  
31 average monthly combined disposable income of such person after the  
32 death of the spouse by twelve.

33      (5)(a) A person who otherwise qualifies under this section and has  
34 a combined disposable income of twenty-six thousand dollars or less  
35 shall be exempt from all excess property taxes; and

36      (b)(i) A person who otherwise qualifies under this section and has  
37 a combined disposable income of eighteen thousand dollars or less but  
38 greater than fifteen thousand dollars shall be exempt from all regular  
39 property taxes on the greater of thirty thousand dollars or thirty

1 percent of the valuation of his or her residence, but not to exceed  
2 fifty thousand dollars of the valuation of his or her residence; or  
3 (ii) A person who otherwise qualifies under this section and has a  
4 combined disposable income of fifteen thousand dollars or less shall be  
5 exempt from all regular property taxes on the greater of thirty-four  
6 thousand dollars or fifty percent of the valuation of his or her  
7 residence.

8       **NEW SECTION.**   **Sec. 17.** Section 16 of this act is effective for  
9 taxes levied for collection in 1993 and thereafter.

10      **Sec. 18.** RCW 84.38.040 and 1984 c 220 s 22 are each amended to  
11 read as follows:

12      (1) Each claimant electing to defer payment of special assessments  
13 and/or real property tax obligations under this chapter shall file with  
14 the county assessor, on forms prescribed by the department and supplied  
15 by the assessor, a written declaration thereof. The declaration to  
16 defer special assessments and/or real property taxes for any year shall  
17 be filed no later than thirty days before the tax or assessment is due  
18 or thirty days after receiving notice under RCW ((84.64.030 or))  
19 84.64.050, whichever is later: PROVIDED, That for good cause shown,  
20 the department may waive this requirement.

21      (2) The declaration shall designate the property to which the  
22 deferral applies, and shall include a statement setting forth (a) a  
23 list of all members of the claimant's household, (b) the claimant's  
24 equity value in his residence, (c) facts establishing the eligibility  
25 for the deferral under the provisions of this chapter, and (d) any  
26 other relevant information required by the rules of the department.  
27 Each copy shall be signed by the claimant subject to the penalties as  
28 provided in chapter ((9.72)) 9A.72 RCW for ((the)) false swearing. The  
29 first declaration to defer filed in a county shall include proof of the  
30 claimant's age acceptable to the assessor.

31      (3) The county assessor shall determine if each claimant shall be  
32 granted a deferral for each year but the claimant shall have the right  
33 to appeal this determination to the county board of equalization whose  
34 decision shall be final as to the deferral of that year.

35      **Sec. 19.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended  
36 to read as follows:

1       ((+1)) Upon review by any court, or appellate body, of a  
2 determination of the valuation of property for purposes of taxation, it  
3 shall be presumed that the determination of the public official charged  
4 with the duty of establishing such value is correct but this  
5 presumption shall not be a defense against any correction indicated by  
6 clear, cogent and convincing evidence.

7       ((+2) ~~In any administrative or judicial proceeding pending upon May~~  
8 ~~21, 1971 or arising from the property revaluation under the provisions~~  
9 ~~of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,~~  
10 ~~chapter 95, Laws of 1970 ex. sess., the provisions of this section will~~  
11 ~~apply. This paragraph shall not be construed so as to limit in any way~~  
12 ~~the provisions of subsection (1) of this section.)~~)

13       **Sec. 20.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended  
14 to read as follows:

15       The assessor shall give notice of any change in the true and fair  
16 value of real property for the tract or lot of land and any  
17 improvements thereon no later than thirty days after appraisal:  
18 PROVIDED, That no such notice shall be mailed during the period from  
19 January 15 to February 15 of each year: PROVIDED FURTHER, That no  
20 notice need be sent with respect to changes in valuation of forest land  
21 made pursuant to chapter 84.33 RCW.

22       The notice shall contain a statement of both the prior and the new  
23 true and fair value and the ratio of the assessed value to the true and  
24 fair value on which the assessment of the property is based, stating  
25 separately land and improvement values, and a brief statement of the  
26 procedure for appeal to the board of equalization and the time, date,  
27 and place of the meetings of the board.

28       The notice shall be mailed by the assessor to the taxpayer.

29       If any taxpayer, as shown by the tax rolls, holds solely a security  
30 interest in the real property which is the subject of the notice,  
31 pursuant to a mortgage, contract of sale, or deed of trust, such  
32 taxpayer shall, upon written request of the assessor, supply, within  
33 thirty days of receipt of such request, to the assessor the name and  
34 address of the person making payments pursuant to the mortgage,  
35 contract of sale, or deed of trust, and thereafter such person shall  
36 also receive a copy of the notice provided for in this section.  
37 Willful failure to comply with such request within the time limitation  
38 provided for herein shall make such taxpayer subject to a maximum civil

1      penalty of five ((dollars for each parcel of real property within the  
2      scope of the request in which it holds the security interest, the  
3      aggregate of such penalties in any one year not to exceed five))  
4      thousand dollars. The penalties provided for herein shall be  
5      recoverable in an action by the county prosecutor, and when recovered  
6      shall be deposited in the county current expense fund. The assessor  
7      shall make the request provided for by this section during the month of  
8      January.

9      **Sec. 21.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended  
10     to read as follows:

11     ((The)) An assessor((, upon his own motion, or upon the application  
12     of any taxpayer,)) shall enter ((in the detail and assessment list of  
13     the current)) on the assessment roll in any year any property shown to  
14     have been omitted from the assessment ((list)) roll of any preceding  
15     year, at the ((valuation of that)) value for the preceding year, or if  
16     not then valued, at such ((valuation)) value as the assessor shall  
17     determine ((from)) for the preceding year, and such ((valuation)) value  
18     shall be stated ((in a separate line)) separately from the  
19     ((valuation)) value of ((the current)) any other year. ((Where  
20     improvements have not been valued and assessed as a part of the real  
21     estate upon which the same may be located, as evidenced by the  
22     assessment rolls, they may be separately valued and assessed as omitted  
23     property under this section)) When any improvement has not been placed  
24     on an assessment roll as a part of the real estate upon which it is  
25     located, the improvement may, subject to RCW 84.40.085, be subsequently  
26     placed upon the assessment roll regardless of whether any other  
27     improvement on the real estate is listed on the assessment roll. For  
28     purposes of this section it is immaterial whether an assessment roll  
29     lists each improvement separately: PROVIDED, That no such assessment  
30     shall be made in any case where a bona fide purchaser((-,  
31     encumbrancer,)) or contract buyer has acquired any interest in said  
32     property prior to the time such improvements are assessed. When such  
33     an omitted assessment is made, the taxes levied thereon may be paid  
34     within one year of the due date of the taxes for the year in which the  
35     assessment is made without penalty or interest: AND PROVIDED FURTHER,  
36     That in the assessment of personal property, the assessor shall assess  
37     the omitted value not reported by the taxpayer as evidenced by an

1 inspection of either the property or the books and records of said  
2 taxpayer by the assessor.

3       **Sec. 22.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended  
4 to read as follows:

5       It shall be the duty of assessors, when assessing real or personal  
6 property, to designate the name or number of each taxing and road  
7 district in which each person and each description of property assessed  
8 is liable for taxes((, which designation shall be made by writing the  
9 name or number of the districts opposite each assessment in the column  
10 provided for that purpose in the detail and assessment list)). When  
11 the real and personal property of any person is assessable in several  
12 taxing districts and/or road districts, the amount in each shall be  
13 assessed ((on separate detail and assessment lists, and all property  
14 assessable in incorporated cities or towns shall be assessed in  
15 consecutive books, where more than one book is necessary, separate from  
16 outside property and separately, and the name of the owner, if known,  
17 together with his post office address, placed opposite each amount))  
18 separately.

19       **Sec. 23.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended  
20 to read as follows:

21       (1) In all cases of irregular subdivided tracts or lots of land  
22 other than any regular government subdivision the county assessor shall  
23 outline a plat of such tracts or lots and notify the owner or owners  
24 thereof with a request to have the same surveyed by the county  
25 engineer, and cause the same to be platted into numbered (or lettered)  
26 lots or tracts: PROVIDED, HOWEVER, That where any county has in its  
27 possession the correct field notes of any such tract or lot of land a  
28 new survey shall not be necessary, but such tracts may be mapped from  
29 such field notes. In case the owner of such tracts or lots neglects or  
30 refuses to have the same surveyed or platted, the county assessor shall  
31 notify the ((board of)) county ((commissioners)) legislative authority  
32 in and for the county, who may order and direct the county engineer to  
33 make the proper survey and plat of the tracts and lots. A plat shall  
34 be made on which said tracts or lots of land shall be accurately  
35 described by lines, and numbered (or lettered), which numbers (or  
36 letters) together with number of the section, township and range shall  
37 be distinctly marked on such plat, and the field notes of all such

1 tracts or lots of land shall describe each tract or lot according to  
2 the survey, and such tract or lot shall be numbered (or lettered) to  
3 correspond with its number (or letter) on the map. The plat shall be  
4 given a designated name by the surveyor thereof. When the survey,  
5 plat, field notes and name of plat, shall have been approved by the  
6 ((board of)) county ((commissioners)) legislative authority, the plat  
7 and field notes shall be filed and recorded in the office of the county  
8 auditor, and the description of any tract or lot of land described in  
9 said plats by number (or letter), section, township and range, shall be  
10 a sufficient and legal description for revenue and all other purposes.

11       (2) If the county performs the duties under subsection (1) of this  
12 section, the county assessor may charge for actual costs and file a  
13 lien against the subject property if the costs are not repaid within  
14 ninety days of notice of completion, which may be collected as if such  
15 charges had been levied as a property tax.

16       **Sec. 24.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each  
17 amended to read as follows:

18       If the department of revenue finds upon its own investigation, or  
19 upon a showing by others, that the revaluation program for any county  
20 is not proceeding for any reason as herein directed, ((or is not  
21 proceeding for any reason with sufficient rapidity to be completed  
22 before June 1, 1958,)) the department of revenue shall advise both the  
23 ((board of)) county ((commissioners)) legislative authority and the  
24 county assessor of such finding. Within thirty days after receiving  
25 such advice, the ((board of)) county ((commissioners)) legislative  
26 authority, at regular or special session, either (1) shall authorize  
27 such expenditures as will enable the assessor to complete the  
28 revaluation program as herein directed, or (2) shall direct the  
29 assessor to request special assistance from the department of revenue  
30 for aid in effectuating the county's revaluation program.

31       **Sec. 25.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended  
32 to read as follows:

33       Personal property, except such as is required in this title to be  
34 listed and assessed otherwise, shall be listed and assessed in the  
35 county where it is situated. ((The personal property pertaining to the  
36 business of a merchant or of a manufacturer shall be listed in the town  
37 or place where his business is carried on.))

1       **Sec. 26.**   RCW 84.48.010 and 1988 c 222 s 20 are each amended to  
2 read as follows:

3       Prior to July 15th, the county legislative authority shall form a  
4 board for the equalization of the assessment of the property of the  
5 county. The members of said board shall receive a per diem amount as  
6 set by the county legislative authority for each day of actual  
7 attendance of the meeting of the board of equalization to be paid out  
8 of the current expense fund of the county: PROVIDED, That when the  
9 county legislative authority constitute the board they shall only  
10 receive their compensation as members of the county legislative  
11 authority. The board of equalization shall meet in open session for  
12 this purpose annually on the 15th day of July and, having each taken an  
13 oath fairly and impartially to perform their duties as members of such  
14 board, they shall examine and compare the returns of the assessment of  
15 the property ((of the county)) presented in an individual appeal and  
16 proceed to equalize the same, so that each tract or lot of real  
17 property and each article or class of personal property shall be  
18 entered on the assessment list at its true and fair value, according to  
19 the measure of value used by the county assessor in such assessment  
20 year, which is presumed to be correct pursuant to RCW 84.40.0301, and  
21 subject to the following rules:

22      First. They shall raise the valuation of each tract or lot or item  
23 of real property which is returned below its true and fair value to  
24 such price or sum as to be the true and fair value thereof, after at  
25 least five days' notice shall have been given in writing to the owner  
26 or agent.

27      Second. They shall reduce the valuation of each tract or lot or  
28 item which is returned above its true and fair value to such price or  
29 sum as to be the true and fair value thereof.

30      Third. They shall raise the valuation of each class of personal  
31 property which is returned below its true and fair value to such price  
32 or sum as to be the true and fair value thereof, and they shall raise  
33 the aggregate value of the personal property of each individual  
34 whenever the aggregate value is less than the true valuation of the  
35 taxable personal property possessed by such individual, to such sum or  
36 amount as to be the true value thereof, after at least five days'  
37 notice shall have been given in writing to the owner or agent thereof.

38      Fourth. They shall reduce the valuation of each class of personal  
39 property enumerated on the detail and assessment list of the current

1 year, which is returned above its true and fair value, to such price or  
2 sum as to be the true and fair value thereof; and they shall reduce the  
3 aggregate valuation of the personal property of such individual who has  
4 been assessed at too large a sum to such sum or amount as was the true  
5 and fair value of the personal property.

6 Fifth. The board may review all claims for either real or personal  
7 property tax exemption as determined by the county assessor, and shall  
8 consider any taxpayer appeals from the decision of the assessor thereon  
9 to determine (1) if the taxpayer is entitled to an exemption, and (2)  
10 if so, the amount thereof.

11 The clerk of the board shall keep an accurate journal or record of  
12 the proceedings and orders of said board showing the facts and evidence  
13 upon which their action is based, and the said record shall be  
14 published the same as other proceedings of county legislative  
15 authority, and shall make a true record of the changes of the  
16 descriptions and assessed values ordered by the county board of  
17 equalization. The assessor shall correct the real and personal  
18 assessment rolls in accordance with the changes made by the said county  
19 board of equalization, and the assessor shall make duplicate abstracts  
20 of such corrected values, one copy of which shall be retained in the  
21 office, and one copy forwarded to the department of revenue on or  
22 before the eighteenth day of August next following the meeting of the  
23 county board of equalization.

24 The county board of equalization shall meet on the 15th day of July  
25 and may continue in session and adjourn from time to time during a  
26 period not to exceed four weeks, but shall remain in session not less  
27 than three days: PROVIDED, That the county board of equalization with  
28 the approval of the county legislative authority may convene at any  
29 time when petitions filed exceed twenty-five, or ten percent of the  
30 number of appeals filed in the preceding year, whichever is greater.

31 No taxes, except special taxes, shall be extended upon the tax  
32 rolls until the property valuations are equalized by the department of  
33 revenue for the purpose of raising the state revenue.

34 County legislative authorities as such shall at no time have any  
35 authority to change the valuation of the property of any person or to  
36 release or commute in whole or in part the taxes due on the property of  
37 any person.

1       **Sec. 27.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended  
2 to read as follows:

3       The county assessor shall, on or before the fifteenth day of  
4 January in each year, make out and transmit to the state auditor, in  
5 such form as may be prescribed, a complete abstract of the tax rolls of  
6 the county, showing the number of acres of land assessed, the value of  
7 such land, including the structures thereon; the value of town and city  
8 lots, including structures; the total value of all taxable personal  
9 property in the county; the aggregate amount of all taxable property in  
10 the county; the total amount as equalized and the total amount of taxes  
11 levied in the county for state, county, city and other taxing district  
12 purposes, for that year. Should the assessor of any county fail to  
13 transmit to the ((state board)) department of ((equalization)) revenue  
14 the abstract provided for in RCW 84.48.010 by the ((time the state  
15 board of equalization convenes)) eighteenth of August, and if, by  
16 reason of such failure to transmit such abstract, any county shall fail  
17 to collect and pay to the state its due proportion of the state tax for  
18 any year, the ((state board)) department of ((equalization)) revenue  
19 shall, at its next annual session, ascertain what amount of state tax  
20 said county has failed to collect, and certify the same to the state  
21 auditor, who shall charge the amount to the proper county and notify  
22 the auditor of said county of the amount of said charge; said sum shall  
23 be due and payable immediately by warrant in favor of the state on the  
24 current expense fund of said county.

25       **Sec. 28.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read  
26 as follows:

27       Annually during the months of September and October, the department  
28 of revenue shall examine and compare the returns of the assessment of  
29 the property in the several counties of the state, and the assessment  
30 of the property of railroad and other companies assessed by the  
31 department, and proceed to equalize the same, so that each county in  
32 the state shall pay its due and just proportion of the taxes for state  
33 purposes for such assessment year, according to the ratio the valuation  
34 of the property in each county bears to the total valuation of all  
35 property in the state.

36       First. The department shall classify all property, real and  
37 personal, and shall raise and lower the valuation of any class of  
38 property in any county to a value that shall be equal, so far as

1 possible, to the true and fair value of such class as of January 1st of  
2 the current year for the purpose of ascertaining the just amount of tax  
3 due from each county for state purposes. In equalizing personal  
4 property as of January 1st of the current year, the department shall  
5 use the assessment level of the preceding year. Such classification  
6 may be on the basis of types of property, geographical areas, or both.  
7 For purposes of this section, for each county that has not provided the  
8 department with an assessment return by December 1st, the department  
9 shall proceed, using facts and information and in a manner it deems  
10 appropriate, to estimate the value of each class of property in the  
11 county.

12 Second. The department shall keep a full record of its proceedings  
13 and the same shall be published annually by the department.

14 The department shall levy the state taxes authorized by law:  
15 PROVIDED, That the amount levied in any one year for general state  
16 purposes shall not exceed the lawful dollar rate on the dollar of the  
17 assessed value of the property of the entire state, which assessed  
18 value shall be one hundred percent of the true and fair value of such  
19 property in money. The department shall apportion the amount of tax  
20 for state purposes levied by the department, among the several  
21 counties, in proportion to the valuation of the taxable property of the  
22 county for the year as equalized by the department: PROVIDED, That for  
23 purposes of this apportionment, the department shall recompute the  
24 previous year's levy and the apportionment thereof to correct for  
25 changes and errors in taxable values reported to the department after  
26 October 1 of the preceding year and shall adjust the apportioned amount  
27 of the current year's state levy for each county by the difference  
28 between the apportioned amounts established by the original and revised  
29 levy computations for the previous year. For purposes of this section,  
30 changes in taxable values mean a final adjustment made by a county  
31 board of equalization, the state board of tax appeals, or a court of  
32 competent jurisdiction and shall include additions of omitted property,  
33 other additions or deletions from the assessment or tax rolls, any  
34 assessment return provided by a county to the department subsequent to  
35 December 1st, or a change in the indicated ratio of a county. Errors  
36 in taxable values mean errors corrected by a final reviewing body.

37 The department shall have authority to adopt rules and regulations  
38 to enforce obedience to its orders in all matters in relation to the

1 returns of county assessments, the equalization of values, and the  
2 apportionment of the state levy by the department.

3 After the completion of the duties hereinabove prescribed, the  
4 director of the department shall certify the record of the proceedings  
5 of the department under this section, the tax levies made for state  
6 purposes and the apportionment thereof among the counties, and the  
7 certification shall be available for public inspection.

8       **Sec. 29.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read  
9 as follows:

10       Within three days after the record of the proceedings of the  
11 ~~((state board))~~ department of ~~((equalization))~~ revenue is certified by  
12 the director of the department, the department shall transmit to each  
13 county assessor a copy of the record of the proceedings of the  
14 ~~((board))~~ department, specifying the amount to be levied and collected  
15 ~~((on said assessment books))~~ for state purposes for such year, and in  
16 addition thereto it shall certify to each county assessor the amount  
17 due to each state fund and unpaid from such county for the fifth  
18 preceding year, and such delinquent state taxes shall be added to the  
19 amount levied for the current year. The department shall close the  
20 account of each county for the fifth preceding year and charge the  
21 amount of such delinquency to the tax levy of the current year. These  
22 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes  
23 collected on and after the first day of July last preceding such  
24 certificate, on account of delinquent state taxes for the fifth  
25 preceding year shall belong to the county and by the county treasurer  
26 be credited to the current expense fund of the county in which  
27 collected.

28       **Sec. 30.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read  
29 as follows:

30       It shall be the duty of the county assessor of each county, when he  
31 shall have received from the state department of revenue the assessed  
32 valuation of the property of railroad and other companies assessed by  
33 the department of revenue and apportioned to the county, and placed the  
34 same on the tax rolls, and received the report of the department of  
35 revenue of the amount of taxes levied for state purposes, to compute  
36 the required percent on the assessed value of property in the county,  
37 and such state taxes shall be extended on the tax rolls in the proper

1 column: PROVIDED, That the rates so computed shall not be such as to  
2 raise a surplus of more than five percent over the total amount  
3 required by the ((state board)) department of ((equalization)) revenue:  
4 PROVIDED FURTHER, That any surplus raised shall be remitted to the  
5 state in accordance with RCW 84.56.280.

6       **Sec. 31.**   RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each  
7 amended to read as follows:

8       The assessor shall, upon the request of any taxpayer who petitions  
9 the board of equalization for review of a tax claim or valuation  
10 dispute, make available to said taxpayer a compilation of comparable  
11 sales utilized by the assessor in establishing such taxpayer's property  
12 valuation. If valuation criteria other than comparable sales were  
13 used, the assessor shall furnish the taxpayer with such other factors  
14 and the addresses of such other property used in making the  
15 determination of value.

16       The assessor shall within ((thirty)) sixty days of such request but  
17 at least ten business days prior to such taxpayer's appearance before  
18 the board of equalization make available to the taxpayer the valuation  
19 criteria and/or comparable((s)) sales which shall not be subsequently  
20 changed ((or modified)) by the assessor ((during review or appeal  
21 proceedings)) unless the assessor has found new evidence supporting the  
22 assessor's valuation, in which situation the assessor shall provide  
23 such additional evidence to the taxpayer and the board of equalization  
24 at least ten business days prior to the hearing ((on appeal or review  
25 proceedings)) at the board of equalization. A taxpayer who lists  
26 comparable sales on ((his)) a notice of appeal ((shall not thereafter  
27 use other comparables during the review of appeal proceedings:  
28 PROVIDED, That the taxpayer may change the comparable sales he is using  
29 in proceedings subsequent to the county board of equalization only if  
30 he provides a listing of such different comparables to the assessor at  
31 least five business days prior to such subsequent proceedings:  
32 PROVIDED FURTHER, That the board of equalization may waive the  
33 requirements contained in the preceding proviso or allow the assessor  
34 a continuance of reasonable duration to check the comparables furnished  
35 by the taxpayer)) shall not subsequently change such sales unless the  
36 taxpayer has found new evidence supporting the taxpayer's proposed  
37 valuation in which case the taxpayer shall provide such additional  
38 evidence to the assessor and board of equalization at least ten

1   business days prior to the hearing. If either the assessor or taxpayer  
2   do not meet the requirements of this section the board of equalization  
3   may continue the hearing to provide the parties an opportunity to  
4   review all evidence or, upon objection, refuse to consider sales not  
5   submitted in a timely manner.

6       **NEW SECTION.** **Sec. 32.** A new section is added to chapter 84.48 RCW  
7   to read as follows:

8           The board of equalization may enter an order that has effect up to  
9   the end of the assessment cycle used by the assessor, if there has been  
10   no intervening change in the assessed value during that time.

11       **Sec. 33.** RCW 84.52.018 and 1989 c 378 s 15 are each amended to  
12   read as follows:

13           Whenever any property value or claim for exemption or cancellation  
14   of a property assessment is appealed to the state board of tax appeals  
15   or court of competent jurisdiction and the dollar difference between  
16   the total value asserted by the taxpayer and the total value asserted  
17   by the opposing party exceeds one-fourth of one percent of the total  
18   assessed value of property in the county, the assessor shall use only  
19   that portion of the total value which is not in controversy for  
20   purposes of computing the levy rates and extending the tax on the tax  
21   roll in accordance with this chapter, unless the state board of tax  
22   appeals has issued its determination at the time of extending the tax.

23       ((When the state board of tax appeals or court of competent  
24   jurisdiction makes its final determination, the proper amount of tax  
25   shall be extended and collected for each taxing district if this has  
26   not already been done. The amount of tax collected and extended shall  
27   include interest at the rate of nine percent per year on the amount of  
28   the board's final determination minus the amount not in controversy.  
29   The interest shall accrue from the date the amount not in controversy  
30   was first due and payable.)) Before such appeal shall be heard by the  
31   state board of tax appeals or court of competent jurisdiction or when  
32   taxes are regularly due under RCW 84.56.020, whichever is first in  
33   time, the amount of tax, determined by extending the levy rate  
34   calculation in accordance with this section, or should the county  
35   assessor be unable to calculate such levy rate, the most recent levy  
36   rate increased by twenty-five percent multiplied by the dollar  
37   difference between the total value asserted by the taxpayer and the

1    total value asserted by the opposing party, shall be paid to the county  
2    treasurer and shall be placed in escrow by the county treasurer until  
3    such time as the state board of tax appeals or court of competent  
4    jurisdiction makes its final determination. Funds held in escrow by  
5    the county treasurer under this section shall be invested and shall  
6    accrue interest at a rate commensurate with that rate available to  
7    units of local government through the Washington state local government  
8    investment pool. Upon final determination by the state board of tax  
9    appeals or court of competent jurisdiction, an amount calculated by  
10   extending the levy rate used to determine the deposit placed in escrow  
11   under this section multiplied by that portion of the valuation in  
12   controversy determined to be true and correct by the state board of tax  
13   appeals or court of competent jurisdiction, together with accrued  
14   interest earnings thereon, shall be withdrawn by the county treasurer  
15   and the tax amounts distributed to each taxing district in the same  
16   manner as regular tax collections and the accrued interest shall be  
17   deposited in the current expense fund of the county. Funds held in  
18   escrow in excess of the amount so calculated shall be remitted to the  
19   taxpayer, together with the accrued interest earnings thereon.

20       Any amount extended in excess of that permitted by chapter 84.55  
21   RCW shall be held in abeyance and used to reduce the levy rates of the  
22   next succeeding levy.

23       **Sec. 34.** RCW 84.52.043 and 1990 c 234 s 1 are each amended to read  
24   as follows:

25       Within and subject to the limitations imposed by RCW 84.52.050 as  
26   amended, the regular ad valorem tax levies upon real and personal  
27   property by the taxing districts hereafter named shall be as follows:

28       (1) Levies of the senior taxing districts shall be as follows: (a)  
29   The levy by the state shall not exceed three dollars and sixty cents  
30   per thousand dollars of assessed value adjusted to the state equalized  
31   value in accordance with the indicated ratio fixed by the state  
32   department of revenue to be used exclusively for the support of the  
33   common schools; (b) the levy by any county shall not exceed one dollar  
34   and eighty cents per thousand dollars of assessed value; (c) the levy  
35   by any road district shall not exceed two dollars and twenty-five cents  
36   per thousand dollars of assessed value; and (d) the levy by any city or  
37   town shall not exceed three dollars and thirty-seven and one-half cents  
38   per thousand dollars of assessed value. However any county is hereby

1 authorized to increase its levy from one dollar and eighty cents to a  
2 rate not to exceed two dollars and forty-seven and one-half cents per  
3 thousand dollars of assessed value for general county purposes if the  
4 total levies for both the county and any road district within the  
5 county do not exceed four dollars and five cents per thousand dollars  
6 of assessed value, and no other taxing district has its levy reduced as  
7 a result of the increased county levy.

8       (2) ((~~Except as provided in RCW 84.52.100,~~)) The aggregate levies  
9 of junior taxing districts and senior taxing districts, other than the  
10 state, shall not exceed five dollars and ninety cents per thousand  
11 dollars of assessed valuation. The term "junior taxing districts"  
12 includes all taxing districts other than the state, counties, road  
13 districts, cities, towns, port districts, and public utility districts.  
14 The limitations provided in this subsection shall not apply to: (a)  
15 Levies at the rates provided by existing law by or for any port or  
16 public utility district; (b) excess property tax levies authorized in  
17 Article VII, section 2 of the state Constitution; (c) levies for  
18 acquiring conservation futures as authorized under RCW 84.34.230; and  
19 (d) levies for emergency medical care or emergency medical services  
20 imposed under RCW 84.52.069.

21       NEW SECTION. **Sec. 35.** A new section is added to chapter 84.52 RCW  
22 to read as follows:

23       (1) Annually, at the time required by law for the levying of taxes  
24 for county purposes, the proper county officers required by law to make  
25 and enter such tax levies shall make and enter a tax levy or levies as  
26 follows:

27       (a) A levy upon all of the taxable property within the county for  
28 the amount of all taxes levied by the county for county or state  
29 purposes that were:

30           (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the  
31 preceding twelve months; or

32           (ii) Not collected because of changes made after final  
33 certification of the assessment roll.

34       (b) A levy upon all of the taxable property of each taxing district  
35 within the county for the amount of all taxes levied by the county for  
36 the purposes of such taxing district that were:

37           (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the  
38 preceding twelve months; or

1       (ii) Not collected because of changes made after final  
2 certification of the assessment roll.

3       (2) For purposes of this section, "changes" means increases or  
4 decreases in assessed value of property resulting from an error or  
5 final adjustments made by a county board of equalization, the state  
6 board of tax appeals, or a court of competent jurisdiction, including  
7 changes reflecting settlements of proceedings in such board or court.  
8 "Changes" does not include changes in assessed value of property  
9 resulting from actions brought to recover taxes under RCW 84.68.020.

10      **Sec. 36.** RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each  
11 amended to read as follows:

12      As used in this chapter, the term "regular property taxes" has the  
13 meaning given it in RCW 84.04.140, and also includes amounts received  
14 in lieu of regular property taxes ((under RCW 84.09.080)).

15      **Sec. 37.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each  
16 amended to read as follows:

17      The provisions of this chapter shall not apply to a levy, including  
18 the state levy, or that portion of a levy, made by or for a taxing  
district for the purpose stated in section 35 of this act, or made by  
20 or for a taxing district for the purpose of funding a property tax  
21 refund paid or to be paid pursuant to the provisions of chapter 84.68  
22 RCW or attributable to a property tax refund paid or to be paid  
23 pursuant to the provisions of chapter 84.69 RCW, attributable to  
24 amounts of state taxes withheld under RCW 84.56.290 or the provisions  
25 of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully  
26 owing by reason of adjustments made under RCW 84.48.080.

27      **Sec. 38.** RCW 84.56.023 and 1989 c 378 s 38 are each amended to  
28 read as follows:

29      In the payment of taxes, interest, ((and)) penalties, and costs,  
30 the county treasurer may only accept ((in lieu of cash)) full payment  
31 of the amount due by a credit or debit card issued by a bank or other  
32 financial institution ((if the bank or financial institution guarantees  
33 full payment of the amount due, without discount or other cost or  
34 charge, to the county)). The cost of processing a credit or debit card  
35 transaction by the county shall be borne by the taxpayer desiring to  
36 pay taxes by a credit or debit card. Claims for refunds authorized

1 under chapter 84.69 RCW may be made by a credit transaction to the  
2 account of the holder of a credit or debit card when the original  
3 payment was made by credit or debit card.

4       **Sec. 39.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read  
5 as follows:

6       Any person desiring to pay taxes upon any part or parts of real  
7 property heretofore or hereafter assessed as one parcel, or tract, may  
8 do so by applying to the county assessor, who must carefully  
9 investigate and ascertain the relative or proportionate value said part  
10 bears to the whole tract assessed, on which basis the assessment must  
11 be divided, and the assessor shall forthwith certify such proportionate  
12 value to the county treasurer: PROVIDED, That excepting when property  
13 is being acquired for public use, or where a person or financial  
14 institution desires to pay the taxes and any penalties and interest on  
15 a mobile home upon which they have a lien by mortgage or otherwise, no  
16 segregation of property for tax purposes shall be made unless all  
17 delinquent taxes and assessments on the entire tract have been paid in  
18 full((:(~~AND PROVIDED FURTHER, That where the assessed valuation of the~~  
19 ~~tract to be divided exceeds two thousand dollars a notice by registered~~  
20 ~~mail must be given by the assessor to the several owners interested in~~  
21 ~~said tract, if known, and if no protest against said division be filed~~  
22 ~~with the county assessor within twenty days from date of notice,)).~~  
23 The county assessor shall duly certify the proportionate value to the  
24 county treasurer. The county treasurer, upon receipt of certification,  
25 shall duly accept payment and issue receipt on the apportionment  
26 certified by the county assessor. In cases where protest is filed to  
27 said division appeal shall be made to the county commissioners at their  
28 next regular session for final division, and the county treasurer shall  
29 accept and receipt for said taxes as determined and ordered by county  
30 commissioners. Any person desiring to pay on an undivided interest in  
31 any real property may do so by paying to the county treasurer a sum  
32 equal to such proportion of the entire taxes charged on the entire  
33 tract as interest paid on bears to the whole.

34       **Sec. 40.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended  
35 to read as follows:

36       (1) When real property is acquired by purchase or condemnation by  
37 the state of Washington, any county or municipal corporation or is

1 placed under a recorded agreement for immediate possession and use or  
2 an order of immediate possession and use pursuant to RCW 8.04.090, such  
3 property shall continue to be subject to the tax lien for the years  
4 prior to the year in which the property is so acquired or placed under  
5 such agreement or order, of any tax levied by the state, county,  
6 municipal corporation or other tax levying public body, except as is  
7 otherwise provided in RCW 84.60.070.

8       (2) The lien for taxes applicable to the real property being  
9 acquired or placed under immediate possession and use for the year in  
10 which such real property is so acquired or placed under immediate  
11 possession and use shall be for only the pro rata portion of taxes  
12 allocable to that portion of the year prior to the date of execution of  
13 the instrument vesting title, date of recording such agreement of  
14 immediate possession and use, date of such order of immediate  
15 possession and use, or date of judgment. No taxes levied or tax lien on  
16 such property allocable to a period subsequent to the dates identified  
17 in this subsection shall be valid and any such taxes levied shall be  
18 canceled as provided in RCW ((84.56.400)) 84.48.065. In the event the  
19 owner has paid taxes allocable to that portion of the year subsequent  
20 to the dates identified in this subsection he or she shall be entitled  
21 to a pro rata refund of the amount paid on the property so acquired or  
22 placed under a recorded agreement or an order of immediate possession  
23 and use. If the dates identified in this subsection precede February  
24 15th of the year in which such taxes become payable, no lien for such  
25 taxes shall be valid and any such taxes levied but not payable shall be  
26 canceled as provided in RCW ((84.56.400)) 84.48.065.

27       **Sec. 41.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to  
28 read as follows:

29       On the order of the county treasurer, ad valorem taxes paid before  
30 or after delinquency shall be refunded if they were:

- 31       (1) Paid more than once; or  
32       (2) Paid as a result of manifest error in description; or  
33       (3) Paid as a result of a clerical error in extending the tax  
34 rolls; or  
35       (4) Paid as a result of other clerical errors in listing property;  
36 or  
37       (5) Paid with respect to improvements which did not exist on  
38 assessment date; or

1       (6) Paid under levies or statutes adjudicated to be illegal or  
2 unconstitutional; or

3       (7) Paid as a result of mistake, inadvertence, or lack of knowledge  
4 by any person exempted from paying real property taxes or a portion  
5 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or  
6 hereafter amended; or

7       (8) Paid ((or overpaid)) as a result of mistake, inadvertence, or  
8 lack of knowledge by either a public official or employee or by any  
9 person ((paying the same or paid as a result of mistake, inadvertence,  
10 or lack of knowledge by either a public official or employee or by any  
11 person paying the same)) with respect to real property in which the  
12 person paying the same has no legal interest; or

13       (9) Paid on the basis of an assessed valuation which was appealed  
14 to the county board of equalization and ordered reduced by the board;  
15 or

16       (10) Paid on the basis of an assessed valuation which was appealed  
17 to the state board of tax appeals and ordered reduced by the board:  
18 PROVIDED, That the amount refunded under subsections (9) and (10) of  
19 this section shall only be for the difference between the tax paid on  
20 the basis of the appealed valuation and the tax payable on the  
21 valuation adjusted in accordance with the board's order; or

22       (11) Paid as a state property tax levied upon property, the  
23 assessed value of which has been established by the state board of tax  
24 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount  
25 refunded shall only be for the difference between the state property  
26 tax paid and the amount of state property tax which would, when added  
27 to all other property taxes within the one percent limitation of  
28 Article VII, section 2 (Amendment 59) of the state Constitution equal  
29 one percent of the assessed value established by the board;

30       (12) Paid on the basis of an assessed valuation which was  
31 adjudicated to be unlawful or excessive: PROVIDED, That the amount  
32 refunded shall be for the difference between the amount of tax which  
33 was paid on the basis of the valuation adjudged unlawful or excessive  
34 and the amount of tax payable on the basis of the assessed valuation  
35 determined as a result of the proceeding; or

36       (13) Paid on property acquired under RCW 84.60.050, and canceled  
37 under RCW 84.60.050(2).

38       No refunds under the provisions of this section shall be made  
39 because of any error in determining the valuation of property, except

1 as authorized in subsections (9), (10), (11), and (12) of this section  
2 nor may any refunds be made if a bona fide purchaser has acquired  
3 rights ((that would preclude the assessment and collection of the  
4 refunded tax from)) in the property that should properly have been  
5 charged with the tax. Any refunds made on delinquent taxes shall  
6 include the proportionate amount of interest and penalties paid.

7 The county treasurer of each county shall make all refunds  
8 determined to be authorized by this section, and by the first Monday in  
9 January of each year, report to the county legislative authority a list  
10 of all refunds made under this section during the previous year. The  
11 list is to include the name of the person receiving the refund, the  
12 amount of the refund, and the reason for the refund.

13       **Sec. 42.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read  
14 as follows:

15       (1) If, on or before December 31 in any calendar year, any real or  
16 personal property placed upon the assessment roll of that year is  
17 destroyed in whole or in part, or is in an area that has been declared  
18 a disaster area by the governor and has been reduced in value by more  
19 than twenty percent as a result of a natural disaster, the true cash  
20 value of such property shall be reduced for that year by an amount  
21 determined as follows:

22       (a) First take the true cash value of such taxable property before  
23 destruction or reduction in value and deduct therefrom the true cash  
24 value of the remaining property after destruction or reduction in  
25 value.

26       (b) Then divide any amount remaining by the number of days in the  
27 year and multiply the quotient by the number of days remaining in the  
28 calendar year after the date of the destruction or reduction in value  
29 of the property.

30       (2) No reduction in the true cash value shall be made more than  
31 three years after the date of destruction or reduction in value.

32       (3) The assessor shall make such reduction on his or her own  
33 motion; however, the taxpayer may make application for reduction on  
34 forms prepared by the department and provided by the assessor. The  
35 assessor shall notify the taxpayer of the amount of reduction.

36       (4) If destroyed property is replaced prior to the valuation dates  
37 contained in RCW 36.21.080 and 36.21.090, the total taxable value for

1 that year shall not exceed the value as of the appropriate valuation  
2 date in RCW 36.21.080 or 36.21.090, whichever is appropriate.

3       (5) The taxpayer may appeal the amount of reduction to the county  
4 board of equalization within thirty days of notification or July  
5 ((15th)) 1st of the year of reduction, whichever is later. The board  
6 shall reconvene, if necessary, to hear the appeal.

7       NEW SECTION.   **Sec. 43.**   The following acts or parts of acts are  
8 each repealed:

- 9           (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;  
10          (2) RCW 36.21.020 and 1963 c 4 s 36.21.020; and  
11          (3) RCW 36.21.030 and 1963 c 4 s 36.21.030.

12       NEW SECTION.   **Sec. 44.**   Sections 16 and 17 of this act are  
13 necessary for the immediate preservation of the public peace, health,  
14 or safety, or support of the state government and its existing public  
15 institutions, and shall take effect immediately.

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