
HOUSE BILL 1581

State of Washington 60th Legislature 2007 Regular Session

By Representative Takko

Read first time 01/23/2007. Referred to Committee on Finance.

1 AN ACT Relating to reconvening boards of equalization; and amending
2 RCW 84.08.060.

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

4 **Sec. 1.** RCW 84.08.060 and 1988 c 222 s 9 are each amended to read
5 as follows:

6 The department of revenue shall have power to direct and to order
7 any county board of equalization to raise or lower the valuation of any
8 taxable property, or to add any property to the assessment list, or to
9 perform or complete any other duty required by statute. The department
10 of revenue may require any such board of equalization to reconvene
11 after its adjournment for the purpose of performing any order or
12 requirement made by the department of revenue and may make such orders
13 as it shall determine to be just and necessary. The department may
14 require any county board of equalization to reconvene at any time for
15 the purpose of performing or completing any duty or taking any action
16 it might lawfully have performed or taken at any of its previous
17 meetings. ~~((No))~~ However, a board may ((be reconvened)) not be
18 reconvened later than three years after the date of adjournment of its
19 regularly convened session, regardless of when the request for an order

1 to reconvene was received by the department, and may not be reconvened
2 at the request of any taxpayer who claims that the assessed valuation
3 placed upon such property by the county assessor exceeds the property's
4 true and fair value. If such board of equalization shall fail or
5 refuse forthwith to comply with any such order or requirement of the
6 department of revenue, the department of revenue shall have power to
7 take any other appropriate action, or to make such correction or change
8 in the assessment list, and such corrections and changes shall be a
9 part of the record of the proceedings of the said board of
10 equalization: PROVIDED, That in all cases where the department of
11 revenue shall raise the valuation of any property or add property to
12 the assessment list, it shall give notice either for the same time and
13 in the same manner as is now required in like cases of county boards of
14 equalization, or if it shall deem such method of giving notice
15 impracticable it shall give notice by publication thereof in a
16 newspaper of general circulation within the county in which the
17 property affected is situated once each week for two consecutive weeks,
18 and the department of revenue shall not proceed to raise such valuation
19 or add such property to the assessment list until a period of five days
20 shall have elapsed subsequent to the date of the last publication of
21 such notice: PROVIDED FURTHER, That appeals to the board of tax
22 appeals by any taxpayer or taxing unit concerning any action of the
23 county board of equalization shall not raise the valuation of the
24 property to an amount greater than the larger of either the valuation
25 of the property by the county assessor or the valuation of the property
26 assigned by the county board of equalization. Such notice shall give
27 the legal description of each tract of land involved, or a general
28 description in case of personal property; the tax record-owner thereof;
29 the assessed value thereof determined by the county board of
30 equalization in case the property is on the assessment roll; and the
31 assessed value thereof as determined by the department of revenue and
32 shall state that the department of revenue proposes to increase the
33 assessed valuation of such property to the amount stated and to add
34 such property to the assessment list at the assessed valuation stated.
35 The necessary expense incurred by the department of revenue in making
36 such reassessment and/or adding such property to the assessment list
37 shall be borne by the county or township in which the property as

1 reassessed and/or so added to the assessment list is situated and shall
2 be paid out of the proper funds of such county upon the order of the
3 department of revenue.

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