
SUBSTITUTE SENATE BILL 5179

State of Washington

61st Legislature

2009 Regular Session

By Senate Government Operations & Elections (originally sponsored by Senator Haugen)

READ FIRST TIME 02/10/09.

1 AN ACT Relating to revaluation of property impacted by government
2 restrictions; amending RCW 84.40.0301 and 84.41.090; and creating new
3 sections.

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

5 NEW SECTION. **Sec. 1.** Equality and uniformity in valuation of real
6 property is the basis of the property tax system. The legislature has
7 enacted laws to ensure the fair assessment and revaluation of real
8 property. The state has vested large measures of control and
9 discretion in matters of property valuation to county government.
10 Absent this statutory and administrative structure, the possibility of
11 serious nonuniformity in valuations exists both between similar
12 property within the various taxing districts and between general levels
13 of valuation of the various counties. In particular, government
14 restrictions on the highest and best use of real property, which
15 promote the broader public interest and which impact property
16 valuation, require careful consideration of uniformity among the
17 counties to ensure fair treatment to individual property owners
18 affected by these restrictions.

1 To ensure consistent treatment of government restrictions on
2 property throughout the state, and to relieve the heavy burden on
3 property owners caused by repeated appeals on the same grounds,
4 revaluations must consider reductions ordered by any court or appellate
5 body based on government restrictions.

6 **Sec. 2.** RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
7 read as follows:

8 (1) Upon review by any court, or appellate body, of a determination
9 of the valuation of property for purposes of taxation, it (~~shall~~)
10 must be presumed that:

11 (a) Except as provided otherwise in (b) of this subsection, the
12 determination of the public official charged with the duty of
13 establishing such value is correct (~~but this presumption shall not be~~
14 a defense against any correction indicated by clear, cogent and
15 convincing evidence)); and

16 (b) The determination of the public official charged with the duty
17 of establishing such value must reflect any reduction from a government
18 restriction in RCW 84.40.030(1) ordered by any court or appellate body
19 which is not reversed on subsequent appeal.

20 (2) The presumptions under this section are not a defense against
21 any correction indicated by clear, cogent, and convincing evidence.

22 **Sec. 3.** RCW 84.41.090 and 1982 1st ex.s. c 46 s 3 are each amended
23 to read as follows:

24 The department of revenue shall by rule establish appropriate
25 statistical methods for use by assessors in adjusting the valuation of
26 property between physical inspections. The department of revenue shall
27 make and publish such additional rules, regulations and guides which it
28 determines are needed to supplement materials presently published by
29 the department of revenue for the general guidance and assistance of
30 county assessors. Each assessor is hereby directed and required to
31 value property in accordance with the standards established by RCW
32 84.40.030 and in accordance with the applicable rules, regulations and
33 valuation manuals published by the department of revenue. If any court
34 or appellate body issues an order requiring a value reduction
35 attributable to government restrictions and the order is not reversed
36 on subsequent appeal, the assessor must adjust the value of the real

1 property consistent with the ordered value reduction as long as the
2 government restriction is in place on the property. From the date of
3 the order forward, the assessor must include government restrictions as
4 part of the appraisal.

5 NEW SECTION. Sec. 4. This act applies prospectively only to taxes
6 levied for collection in 2010 and thereafter.

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