

SENATE BILL REPORT

SB 6594

As Reported By Senate Committee On:
Government Operations, February 2, 1996

Title: An act relating to notification of property assessment changes.

Brief Description: Requiring specific information in notification of property assessment changes.

Sponsors: Senators Winsley, Haugen, Heavey, Sheldon, Hale, Snyder, Wood, McAuliffe, Finkbeiner, Bauer, Rinehart, Pelz, Franklin, Smith, Drew, Sutherland and Rasmussen.

Brief History:

Committee Activity: Government Operations: 1/24/96, 2/2/96 [DPS].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: That Substitute Senate Bill No. 6594 be substituted therefor, and the substitute bill do pass.

Signed by Senators Haugen, Chair; Sheldon, Vice Chair; Goings, Hale, Heavey and Winsley.

Staff: Diane Smith (786-7410)

Background: There is no provision in law requiring that the property tax assessment notification provide the taxpayer with information about the assumptions held by the assessor that serve as the basis for the assessment. The taxpayer usually is unaware of zoning changes affecting his or her property. Zoning is an important factor in the valuation of property and is subject to change by the local land use authority. Other land use restrictions may also effect the value of property.

Summary of Substitute Bill: When the property owner is notified of a change in the valuation of his or her property, the assessor is required to include information about the property's zoning, a statement that zoning is subject to change, notification that other land use restrictions may apply and reference to sources of further information.

Substitute Bill Compared to Original Bill: The effective date is delayed three years to give the assessors time to reprogram their information systems.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect January 1, 1999.

Testimony For: Taxpayers have a right to know at least as much about their property as the assessor does. How else can taxpayers know whether and how to contest their valuation?

Testimony Against: This won't work because assessors would need a larger format and it would cost more.

Testified: Numerous people.