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HOUSE BILL 2438

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State of Washington

54th Legislature

1996 Regular Session

By Representatives Morris, Chappell, Quall and Dickerson

Read first time 01/10/96. Referred to Committee on Government Operations.

1 AN ACT Relating to the filing of certifications of assessment  
2 rolls; amending RCW 84.40.320; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature intends that "shall" is  
5 mandatory whether or not it applies to a citizen or a governmental  
6 entity. The legislature does not intend that "shall" be given a  
7 directory rather than a mandatory meaning.

8 **Sec. 2.** RCW 84.40.320 and 1988 c 222 s 18 are each amended to read  
9 as follows:

10 The assessor shall add up and note the amount of each column in the  
11 detail and assessment lists in such manner as prescribed or approved by  
12 the state department of revenue, as will provide a convenient and  
13 permanent record of assessment. The assessor shall also make, under  
14 proper headings, a certification of the assessment rolls and on the  
15 15th day of July shall file the same with the clerk of the county board  
16 of equalization for the purpose of equalization by the (~~said~~) board.  
17 If the assessor does not file the certification on time, the value of  
18 the assessment must be the lower of the new assessed value or old

1 assessed value. Such certificate shall be verified by an affidavit,  
2 substantially in the following form:

3 State of Washington, . . . . . County, ss.

4 I, . . . . ., Assessor . . . . ., do solemnly swear that the  
5 assessment rolls and this certificate contain a correct and full list  
6 of all the real and personal property subject to taxation in this  
7 county for the assessment year 19. . ., so far as I have been able to  
8 ascertain the same; and that the assessed value set down in the proper  
9 column, opposite the several kinds and descriptions of property, is in  
10 each case, except as otherwise provided by law, one hundred percent of  
11 the true and fair value of such property, to the best of my knowledge  
12 and belief, and that the assessment rolls and this certificate are  
13 correct, as I verily believe.

14 . . . . ., Assessor.

15 Subscribed and sworn to before me this . . . . day of . . . . .,  
16 19. . .

17 (L. S.) . . . . ., Auditor of . . . . . county.

18 PROVIDED, That the failure of the assessor to complete the certificate  
19 shall in nowise invalidate the assessment. After the same has been  
20 duly equalized by the county board of equalization, the same shall be  
21 delivered to the county assessor.

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