
HOUSE CONCURRENT RESOLUTION 4409

State of Washington

54th Legislature

1995 Regular Session

By Representatives Carrell, B. Thomas, Mulliken, Brumsickle, Sheldon, Morris, Talcott, Benton, Honeyford, Ballasiotes, Horn, Pelesky, Mitchell, Lambert, Romero, Hatfield, Dickerson, Pennington, Backlund, Crouse, Smith, Boldt, Tokuda, Casada, Hymes, Van Luven, McMahan, Regala, Stevens, Wolfe, Kessler, Thibaudeau, Mielke, Campbell, Costa, Quall, McMorris, Cairnes, Schoesler, Delvin, Buck, Mason, Huff, Chappell, Elliot, Conway, Cody, Dellwo, Johnson, Thompson, Hargrove, Basich, L. Thomas, Kremen, D. Schmidt, Cooke, Koster, Dyer, Hankins, Blanton, Chandler, Skinner and Clements

Read first time 04/23/95. Referred to Committee on Finance.

1 WHEREAS, The property tax remains a key component of the state-
2 local tax system, and by far the largest source of local government
3 revenues; and
4 WHEREAS, Average levy rates and effective tax rates have risen
5 substantially over the last ten years; and
6 WHEREAS, Property assessments may increase rapidly in certain
7 geographic areas, resulting in sharp increases in taxes on many
8 homeowners, without corresponding increases in ability to pay; and
9 WHEREAS, Property tax increases may place financial hardships on
10 many low-income and middle-income families; and
11 WHEREAS, Current constitutional provisions relating to the property
12 tax may not provide sufficient protections from such financial
13 hardships; and
14 WHEREAS, Some property tax relief measures that may be proposed to
15 address this problem would result in unfair tax shifts and other
16 inequities;
17 NOW, THEREFORE, BE IT RESOLVED, By the House of Representatives of
18 the state of Washington, the Senate concurring, that there is hereby
19 created a joint select committee on property tax reform composed of
20 twelve members, with six members of the senate, three from each of the
21 major caucuses, to be appointed by the president of the senate; and six

1 members of the house of representatives, three from each of the major
2 caucuses, to be appointed by the speaker of the house of
3 representatives. The speaker of the house of representatives and the
4 president of the senate shall designate cochairs of the committee. The
5 expenses of the committee members shall be paid by the legislature
6 under chapter 44.04 RCW. Staff support for the committee shall be
7 provided by senate committee services and house of representatives
8 office of program research as mutually agreed by the cochairs of the
9 joint select committee. The committee may also use the research
10 services provided to the legislature by the department of revenue under
11 RCW 82.01.060(4); and

12 BE IT FURTHER RESOLVED, That the joint select committee on
13 property tax reform shall complete a thorough review of this state's
14 property tax system, addressing the following issues:

15 (1) What is the nature and intent of the constitutional requirement
16 of uniformity in property taxation?

17 (2) Is fair market value the only constitutionally permitted basis
18 for property taxation?

19 (3) Does the current property tax administration comply with the
20 uniformity requirement?

21 (4) Assuming the greatest practicable compliance with the
22 uniformity requirement, is the current property tax system fair and
23 equitable?

24 (5) Is the current property tax system perceived by the taxpayers
25 to be a fair and equitable property tax system?

26 (6) What changes, if any, should the legislature make in the
27 property tax system?

28 (7) Would these changes require an amendment of the state
29 Constitution?

30 (8) What would be the consequences of these changes on individual
31 taxpayers, classes of taxpayers, and state and local government
32 revenues?

33 BE IT FURTHER RESOLVED, That the joint select committee on property
34 tax reform shall submit its final report to the legislature by December
35 31, 1995.

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