
SENATE BILL 6595

State of Washington

54th Legislature

1996 Regular Session

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

Read first time 01/18/96. Referred to Committee on Government Operations.

1 AN ACT Relating to correction of erroneous assessments; and
2 amending RCW 84.48.065.

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

4 **Sec. 1.** RCW 84.48.065 and 1992 c 206 s 12 are each amended to read
5 as follows:

6 (1) The county assessor or treasurer may cancel or correct
7 assessments on the assessment or tax rolls which are erroneous due to
8 manifest errors in description, double assessments, clerical errors in
9 extending the rolls, and such manifest errors in the listing of the
10 property which do not involve a revaluation of property, ~~((such as))~~
11 except in the case that a taxpayer produces proof that an authorized
12 land use authority has made a definitive change in the property's land
13 use designation. In such a case, correction of the assessment or tax
14 rolls may be made from the effective date of the definitive change in
15 land use designation or up to two years previous to the date of
16 correction of the assessment or tax rolls, whichever period is shorter,
17 notwithstanding the fact that the action involves a revaluation of
18 property. Manifest errors that do not involve a revaluation of
19 property include the assessment of property exempted by law from

1 taxation or the failure to deduct the exemption allowed by law to the
2 head of a family. When the county assessor cancels or corrects an
3 assessment, the assessor shall send a notice to the taxpayer in
4 accordance with RCW 84.40.045, advising the taxpayer that the action
5 has been taken and notifying the taxpayer of the right to appeal the
6 cancellation or correction to the county board of equalization, in
7 accordance with RCW 84.40.038. When the county assessor or treasurer
8 cancels or corrects an assessment, a record of such action shall be
9 prepared, setting forth therein the facts relating to the error. The
10 record shall also set forth by legal description all property belonging
11 exclusively to the state, any county, or any municipal corporation
12 whose property is exempt from taxation, upon which there remains,
13 according to the tax roll, any unpaid taxes. No manifest error
14 cancellation or correction shall be made for any period more than three
15 years preceding the year in which the error is discovered.

16 (2)(a) In the case of a definitive change of land use designation,
17 an assessor shall make corrections that involve a revaluation of
18 property to the assessment roll when:

19 (i) The assessor and taxpayer have signed an agreement as to the
20 true and fair value of the taxpayer's property setting forth in the
21 agreement the valuation information upon which the agreement is based;
22 and

23 (ii) The assessment roll has previously been certified in
24 accordance with RCW 84.40.320.

25 (b) In all other cases, an assessor shall make corrections that
26 involve a revaluation of property to the assessment roll when:

27 ~~((a))~~ (i) The assessor and taxpayer have signed an agreement as
28 to the true and fair value of the taxpayer's property setting forth in
29 the agreement the valuation information upon which the agreement is
30 based; and

31 ~~((b))~~ (ii) The following conditions are met:

32 ~~((i))~~ (A) The assessment roll has previously been certified in
33 accordance with RCW 84.40.320;

34 ~~((ii))~~ (B) The taxpayer has timely filed a petition with the
35 county board of equalization pursuant to RCW 84.40.038 for the current
36 assessment year;

37 ~~((iii))~~ (C) The county board of equalization has not yet held a
38 hearing on the merits of the taxpayer's petition.

1 (3) The assessor shall issue a supplementary roll or rolls
2 including such cancellations and corrections, and the assessment and
3 levy shall have the same force and effect as if made in the first
4 instance, and the county treasurer shall proceed to collect the taxes
5 due on the rolls as modified.

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