
HOUSE BILL 2486

State of Washington

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By Representatives Carrell, Pennington, Talcott, Schoesler, Wensman, Mastin, Pflug, Cox, G. Chandler, Delvin, Lisk, Alexander, Dunn, D. Sommers, Parlette, Fortunato, Benson, DeBolt, Carlson, Buck, B. Chandler, Mielke, Sump, Koster, Barlean, Schindler, Lambert, Boldt, D. Schmidt, Mulliken, McDonald and Esser

Read first time 01/14/2000. Referred to Committee on Finance.

1 AN ACT Relating to property tax reform; amending RCW 84.36.381,
2 84.38.010, 84.38.050, 84.48.080, 84.52.010, and 84.55.050; reenacting
3 and amending RCW 84.55.005; adding a new section to chapter 84.36 RCW;
4 adding new sections to chapter 84.55 RCW; adding new sections to
5 chapter 84.38 RCW; creating new sections; and repealing RCW 84.55.0101.

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

7 **Sec. 1.** RCW 84.36.381 and 1998 c 333 s 1 are each amended to read
8 as follows:

9 A person shall be exempt from any legal obligation to pay all or a
10 portion of the amount of excess and regular real property taxes due and
11 payable in the year following the year in which a claim is filed, and
12 thereafter, in accordance with the following:

13 (1) The property taxes must have been imposed upon a residence
14 which was occupied by the person claiming the exemption as a principal
15 place of residence as of the time of filing: PROVIDED, That any person
16 who sells, transfers, or is displaced from his or her residence may
17 transfer his or her exemption status to a replacement residence, but no
18 claimant shall receive an exemption on more than one residence in any

1 year: PROVIDED FURTHER, That confinement of the person to a hospital
2 or nursing home shall not disqualify the claim of exemption if:

3 (a) The residence is temporarily unoccupied;

4 (b) The residence is occupied by a spouse and/or a person
5 financially dependent on the claimant for support; or

6 (c) The residence is rented for the purpose of paying nursing home
7 or hospital costs;

8 (2) The person claiming the exemption must have owned, at the time
9 of filing, in fee, as a life estate, or by contract purchase, the
10 residence on which the property taxes have been imposed or if the
11 person claiming the exemption lives in a cooperative housing
12 association, corporation, or partnership, such person must own a share
13 therein representing the unit or portion of the structure in which he
14 or she resides. For purposes of this subsection, a residence owned by
15 a marital community or owned by cotenants shall be deemed to be owned
16 by each spouse or cotenant, and any lease for life shall be deemed a
17 life estate;

18 (3) The person claiming the exemption must be sixty-one years of
19 age or older on December 31st of the year in which the exemption claim
20 is filed, or must have been, at the time of filing, retired from
21 regular gainful employment by reason of physical disability: PROVIDED,
22 That any surviving spouse of a person who was receiving an exemption at
23 the time of the person's death shall qualify if the surviving spouse is
24 fifty-seven years of age or older and otherwise meets the requirements
25 of this section;

26 (4) The amount that the person shall be exempt from an obligation
27 to pay shall be calculated on the basis of combined disposable income,
28 as defined in RCW 84.36.383. If the person claiming the exemption was
29 retired for two months or more of the assessment year, the combined
30 disposable income of such person shall be calculated by multiplying the
31 average monthly combined disposable income of such person during the
32 months such person was retired by twelve. If the income of the person
33 claiming exemption is reduced for two or more months of the assessment
34 year by reason of the death of the person's spouse, or when other
35 substantial changes occur in disposable income that are likely to
36 continue for an indefinite period of time, the combined disposable
37 income of such person shall be calculated by multiplying the average
38 monthly combined disposable income of such person after such
39 occurrences by twelve. If it is necessary to estimate income to comply

1 with this subsection, the assessor may require confirming documentation
2 of such income prior to May 31 of the year following application;

3 (5)(a) A person who otherwise qualifies under this section and has
4 a combined disposable income of thirty thousand dollars or less shall
5 be exempt from all excess property taxes; and

6 (b)(i) A person who otherwise qualifies under this section and has
7 a combined disposable income of twenty-four thousand dollars or less
8 but greater than eighteen thousand dollars shall be exempt from all
9 regular property taxes on the greater of forty thousand dollars or
10 thirty-five percent of the valuation of his or her residence, but not
11 to exceed sixty thousand dollars of the valuation of his or her
12 residence; or

13 (ii) A person who otherwise qualifies under this section and has a
14 combined disposable income of eighteen thousand dollars or less shall
15 be exempt from all regular property taxes on the greater of fifty
16 thousand dollars or sixty percent of the valuation of his or her
17 residence; and

18 (6) For a person who otherwise qualifies under this section and has
19 a combined disposable income of thirty thousand dollars or less, the
20 valuation of the residence shall be the assessed value of the residence
21 on the later of January 1, 1995, or January 1st of the assessment year
22 the person first qualifies under this section. If the person
23 subsequently fails to qualify under this ~~((section))~~ subsection only
24 for one year because of high income, this same valuation shall be used
25 upon requalification. If the person fails to qualify for more than one
26 year in succession because of high income or fails to qualify for any
27 other reason, the valuation upon requalification under this subsection
28 shall be the assessed value on January 1st of the assessment year in
29 which the person requalifies.

30 (7) For a person who otherwise qualifies under this section and has
31 a combined disposable income of fifty thousand dollars or less but
32 greater than thirty thousand dollars, the valuation of the residence
33 shall be the assessed value of the residence for the previous year,
34 plus two percent. For counties that do not revalue property annually,
35 the valuation of the residence shall be the previous assessed value
36 plus two percent for each year since the previous revaluation of the
37 residence. If the person subsequently fails to qualify under this
38 subsection only for one year because of high income, the valuation of
39 the residence upon requalification shall be calculated as if the person

1 had been qualified the previous year. If the person fails to qualify
2 for more than one year in succession because of high income or fails to
3 qualify for any other reason, the valuation upon requalification shall
4 be the assessed value on January 1st of the assessment year in which
5 the person requalifies.

6 (8) If the person transfers the exemption under this section to a
7 different residence, the valuation of the different residence, for the
8 purposes of subsection (6) or (7) of this section, shall be the
9 assessed value of the different residence on January 1st of the
10 assessment year in which the person transfers the exemption.

11 (9)(a) In no event may the valuation under (~~this~~) subsection (6)
12 or (7) of this section be greater than the true and fair value of the
13 residence on January 1st of the assessment year.

14 (~~This subsection does~~) (b) Subsections (6) and (7) of this
15 section do not apply to subsequent improvements to the property in the
16 year in which the improvements are made. Subsequent improvements to
17 the property shall be added to the value otherwise determined under
18 this subsection at their true and fair value in the year in which they
19 are made.

20 NEW SECTION. Sec. 2. A new section is added to chapter 84.36 RCW
21 to read as follows:

22 The valuation of a residence determined under RCW 84.36.381(7)
23 shall apply for the levies of all taxing districts, unless the
24 legislative authority of a county adopts an ordinance or resolution
25 providing that valuations under RCW 84.36.381(7) do not apply within
26 the county. If such an ordinance or resolution is adopted, valuations
27 under RCW 84.36.381(7) shall not apply to the levy of any taxing
28 district upon property within the county, except the levy by the state.
29 If the ordinance or resolution is repealed, valuation of a residence
30 determined under RCW 84.36.381(7) shall apply for the levies of all
31 taxing districts upon property within the county.

32 NEW SECTION. Sec. 3. A new section is added to chapter 84.55 RCW
33 to read as follows:

34 The levy for a taxing district in any year shall be reduced as
35 necessary to prevent exemptions under RCW 84.36.381(7) from resulting
36 in a higher tax rate than would have occurred in the absence of the
37 exemptions under RCW 84.36.381(7).

1 NEW SECTION. **Sec. 4.** A new section is added to chapter 84.38 RCW
2 to read as follows:

3 The legislature finds that large and unanticipated increases in
4 taxes on residential property, usually attributable to rapid increases
5 in property values, cause undue and excessive hardships for many
6 homeowners. These increased tax burdens put many of these homeowners
7 at risk of being unable to remain in their residences and maintain
8 their property. Temporary financial hardships, such as unemployment or
9 medical costs, may also cause some homeowners to have insufficient
10 resources to pay property tax bills. The deferral program created in
11 section 5 of this act is intended to provide those distressed taxpayers
12 with the ability to defer taxes due so that they will be able to remain
13 in their homes while still paying an equitable share of the overall
14 property tax burden.

15 NEW SECTION. **Sec. 5.** A new section is added to chapter 84.38 RCW
16 to read as follows:

17 (1) A claimant may defer payment of that amount of real property
18 taxes that exceeds six percent of the claimant's combined disposable
19 income, but not to exceed two thousand five hundred dollars per year.

20 (2) Deferral of taxes under this chapter is subject to the
21 following conditions:

22 (a) The claimant must have owned, at the time of filing, the
23 residence on which the real property taxes have been imposed. For
24 purposes of this subsection, a residence owned by a marital community
25 or owned by cotenants shall be deemed to be owned by each spouse or
26 cotenant. A claimant who has only a share ownership in cooperative
27 housing, a life estate, a lease for life, or a revocable trust does not
28 satisfy the ownership requirement.

29 (b) The property taxes must have been imposed upon a residence that
30 was occupied by the claimant as a principal place of residence.

31 (c) A deferral is not allowed for taxes levied in the first full
32 calendar year in which the person owns the residence.

33 (d) The claimant must have and keep in force fire and casualty
34 insurance in sufficient amount to protect the interest of the state in
35 the claimant's equity value. If the claimant fails to keep fire and
36 casualty insurance in force to the extent of the state's interest in
37 the claimant's equity value, the amount deferred shall not exceed one
38 hundred percent of the claimant's equity value in the land or lot only.

1 (e) The total amount of taxes deferred, including interest thereon,
2 must not exceed eighty percent of the claimant's equity value in the
3 residence.

4 **Sec. 6.** RCW 84.38.010 and 1975 1st ex.s. c 291 s 26 are each
5 amended to read as follows:

6 The legislature finds that savings once deemed adequate for
7 retirement living have been rendered inadequate by increased tax rates,
8 increased property values, and the failure of pension systems to
9 adequately reflect such factors. It is therefore deemed necessary that
10 the legislature, in addition to that tax exemption as provided for in
11 RCW 84.36.381 through 84.36.389 as now or hereafter amended, allow
12 retired persons to defer payment of special assessments on their
13 residences, and to defer their real property tax obligations on their
14 residences, an amount of up to eighty percent of their equity in said
15 property. ((This deferral program)) The deferral provided under RCW
16 84.38.030 is intended to assist retired persons in maintaining their
17 dignity and a reasonable standard of living by residing in their own
18 homes, providing for their own needs, and managing their own affairs
19 without requiring assistance from public welfare programs.

20 **Sec. 7.** RCW 84.38.050 and 1979 ex.s. c 214 s 8 are each amended to
21 read as follows:

22 (1)(a) Declarations to defer property taxes for all years following
23 the first year under RCW 84.38.030 may be made by filing with the
24 county assessor no later than thirty days before the tax is due a
25 renewal form in duplicate, prescribed by the department of revenue and
26 supplied by the county assessor, which affirms the continued
27 eligibility of the claimant.

28 (b) In January of each year, the county assessor shall send to each
29 claimant who has been granted deferral of ad valorem taxes for the
30 previous year under RCW 84.38.030 renewal forms and notice to renew.

31 (2) Declarations to defer special assessments shall be made by
32 filing with the assessor no later than thirty days before the special
33 assessment is due on a form to be prescribed by the department of
34 revenue and supplied by the county assessor. Upon approval, the full
35 amount of special assessments upon such claimant's residence shall be
36 deferred but not to exceed an amount equal to eighty percent of the
37 claimant's equity value in said property.

1 **Sec. 8.** RCW 84.48.080 and 1997 c 3 s 112 are each amended to read
2 as follows:

3 (1) Annually during the months of September and October, the
4 department of revenue shall examine and compare the returns of the
5 assessment of the property in the several counties of the state, and
6 the assessment of the property of railroad and other companies assessed
7 by the department, and proceed to equalize the same, so that each
8 county in the state shall pay its due and just proportion of the taxes
9 for state purposes for such assessment year, according to the ratio the
10 assessed valuation of the property in each county bears to the correct
11 total assessed valuation of all property in the state.

12 First. The department shall classify all property, real and
13 personal, and shall raise and lower the assessed valuation of any class
14 of property in any county to a value that shall be equal, so far as
15 possible, to the correct assessed value of such class as of January 1st
16 of the current year, after determining the correct appraised value, and
17 any adjustment applicable under RCW 84.40.0305 for the property, for
18 the purpose of ascertaining the just amount of tax due from each county
19 for state purposes. In equalizing personal property as of January 1st
20 of the current year, the department shall use the assessment level of
21 the preceding year. Such classification may be on the basis of types
22 of property, geographical areas, or both. For purposes of this
23 section, for each county that has not provided the department with an
24 assessment return by December 1st, the department shall proceed, using
25 facts and information and in a manner it deems appropriate, to estimate
26 the value of each class of property in the county.

27 Second. The department shall keep a full record of its proceedings
28 and the same shall be published annually by the department.

29 (2) The department shall levy the state taxes authorized by law.
30 The amount levied in any one year for general state purposes shall not
31 exceed the lawful dollar rate on the dollar of the assessed value of
32 the property of the entire state as equalized under this section. The
33 department shall apportion the amount of tax for state purposes levied
34 by the department, among the several counties, in proportion to the
35 assessed valuation of the taxable property of the county for the year
36 as equalized by the department: PROVIDED, That for purposes of this
37 apportionment, the department shall recompute the previous year's levy
38 and the apportionment thereof to correct for changes and errors in
39 taxable values reported to the department after October 1 of the

1 preceding year and shall adjust the apportioned amount of the current
2 year's state levy for each county by the difference between the
3 apportioned amounts established by the original and revised levy
4 computations for the previous year. For purposes of this section,
5 changes in taxable values mean a final adjustment made by a county
6 board of equalization, the state board of tax appeals, or a court of
7 competent jurisdiction and shall include additions of omitted property,
8 other additions or deletions from the assessment or tax rolls, any
9 assessment return provided by a county to the department subsequent to
10 December 1st, or a change in the indicated ratio of a county. Errors
11 in taxable values mean errors corrected by a final reviewing body.

12 In addition to computing a levy under this subsection (~~that is~~
13 ~~reduced under RCW 84.55.012~~), the department shall compute a
14 hypothetical levy at the rate authorized in RCW 84.52.065 without
15 regard to (~~the~~) any reduction under RCW ((84.55.012)) 84.55.010 and
16 84.55.0121. This hypothetical levy shall also be apportioned among the
17 several counties in proportion to the valuation of the taxable property
18 of the county for the year, as equalized by the department, in the same
19 manner as the actual levy and shall be used by the county assessors for
20 the purpose of recomputing and establishing a consolidated levy under
21 RCW 84.52.010.

22 (3) The department shall have authority to adopt rules and
23 regulations to enforce obedience to its orders in all matters in
24 relation to the returns of county assessments, the equalization of
25 values, and the apportionment of the state levy by the department.

26 (4) After the completion of the duties prescribed in this section,
27 the director of the department shall certify the record of the
28 proceedings of the department under this section, the tax levies made
29 for state purposes and the apportionment thereof among the counties,
30 and the certification shall be available for public inspection.

31 **Sec. 9.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended
32 to read as follows:

33 Except as is permitted under RCW 84.55.050, all taxes shall be
34 levied or voted in specific amounts.

35 The rate percent of all taxes for state and county purposes, and
36 purposes of taxing districts coextensive with the county, shall be
37 determined, calculated and fixed by the county assessors of the
38 respective counties, within the limitations provided by law, upon the

1 assessed valuation of the property of the county, as shown by the
2 completed tax rolls of the county, and the rate percent of all taxes
3 levied for purposes of taxing districts within any county shall be
4 determined, calculated and fixed by the county assessors of the
5 respective counties, within the limitations provided by law, upon the
6 assessed valuation of the property of the taxing districts
7 respectively.

8 When a county assessor finds that the aggregate rate of tax levy on
9 any property, that is subject to the limitations set forth in RCW
10 84.52.043 or 84.52.050, exceeds the limitations provided in either of
11 these sections, the assessor shall recompute and establish a
12 consolidated levy in the following manner:

13 (1) The full certified rates of tax levy for state, county, county
14 road district, and city or town purposes shall be extended on the tax
15 rolls in amounts not exceeding the limitations established by law;
16 however any state levy shall take precedence over all other levies and
17 shall not be reduced for any purpose other than that required by RCW
18 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
19 84.34.230, the portion of the levy by a metropolitan park district that
20 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
21 regular property tax levies that are subject to the one percent
22 limitation exceeds one percent of the true and fair value of any
23 property, then these levies shall be reduced as follows: (a) The
24 portion of the levy by a metropolitan park district that is protected
25 under RCW 84.52.120 shall be reduced until the combined rate no longer
26 exceeds one percent of the true and fair value of any property or shall
27 be eliminated; (b) if the combined rate of regular property tax levies
28 that are subject to the one percent limitation still exceeds one
29 percent of the true and fair value of any property, then the levies
30 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
31 imposed under RCW 84.52.069 that is in excess of thirty cents per
32 thousand dollars of assessed value, shall be reduced on a pro rata
33 basis until the combined rate no longer exceeds one percent of the true
34 and fair value of any property or shall be eliminated; and (c) if the
35 combined rate of regular property tax levies that are subject to the
36 one percent limitation still exceeds one percent of the true and fair
37 value of any property, then the thirty cents per thousand dollars of
38 assessed value of tax levy imposed under RCW 84.52.069 shall be reduced

1 until the combined rate no longer exceeds one percent of the true and
2 fair value of any property or eliminated.

3 (2) The certified rates of tax levy subject to these limitations by
4 all junior taxing districts imposing taxes on such property shall be
5 reduced or eliminated as follows to bring the consolidated levy of
6 taxes on such property within the provisions of these limitations:

7 (a) First, the certified property tax levy rates of those junior
8 taxing districts authorized under RCW 36.68.525, 36.69.145, and
9 67.38.130 shall be reduced on a pro rata basis or eliminated;

10 (b) Second, if the consolidated tax levy rate still exceeds these
11 limitations, the certified property tax levy rates of flood control
12 zone districts shall be reduced on a pro rata basis or eliminated;

13 (c) Third, if the consolidated tax levy rate still exceeds these
14 limitations, the certified property tax levy rates of all other junior
15 taxing districts, other than fire protection districts, library
16 districts, the first fifty cent per thousand dollars of assessed
17 valuation levies for metropolitan park districts, and the first fifty
18 cent per thousand dollars of assessed valuation levies for public
19 hospital districts, shall be reduced on a pro rata basis or eliminated;

20 (d) Fourth, if the consolidated tax levy rate still exceeds these
21 limitations, the certified property tax levy rates authorized to fire
22 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
23 on a pro rata basis or eliminated; and

24 (e) Fifth, if the consolidated tax levy rate still exceeds these
25 limitations, the certified property tax levy rates authorized for fire
26 protection districts under RCW 52.16.130, library districts,
27 metropolitan park districts under their first fifty cent per thousand
28 dollars of assessed valuation levy, and public hospital districts under
29 their first fifty cent per thousand dollars of assessed valuation levy,
30 shall be reduced on a pro rata basis or eliminated.

31 In determining whether the aggregate rate of tax levy on any
32 property, that is subject to the limitations set forth in RCW
33 84.52.050, exceeds the limitations provided in that section, the
34 assessor shall use the hypothetical state levy, as apportioned to the
35 county under RCW 84.48.080, that was computed under RCW 84.48.080
36 without regard to ~~((the))~~ any reduction under RCW ~~((84.55.012))~~
37 84.55.010 and 84.55.0121.

1 **Sec. 10.** RCW 84.55.005 and 1997 c 393 s 20 and 1997 c 3 s 201 are
2 each reenacted and amended to read as follows:

3 As used in this chapter:

4 (1) "Adjusted inflation" means:

5 (a) Ninety percent of inflation for taxes levied for collection in
6 2001;

7 (b) Eighty percent of inflation for taxes levied for collection in
8 2002;

9 (c) Seventy percent of inflation for taxes levied for collection in
10 2003;

11 (d) Sixty percent of inflation for taxes levied for collection in
12 2004;

13 (e) Fifty percent of inflation for taxes levied for collection in
14 2005;

15 (f) Forty percent of inflation for taxes levied for collection in
16 2006;

17 (g) Thirty percent of inflation for taxes levied for collection in
18 2007;

19 (h) Twenty percent of inflation for taxes levied for collection in
20 2008;

21 (i) Ten percent of inflation for taxes levied for collection in
22 2009; and

23 (j) Zero for taxes levied for collection in 2010 and thereafter;

24 (2) "Inflation" means the percentage change in the implicit price
25 deflator for personal consumption expenditures for the United States as
26 published for the most recent twelve-month period by the bureau of
27 economic analysis of the federal department of commerce in September of
28 the year before the taxes are payable;

29 ((+2)) (3) "Limit factor" means:

30 (a) ~~((For taxing districts with a population of less than ten~~
31 ~~thousand in the calendar year prior to the assessment year, one hundred~~
32 ~~six percent))~~ For the state one hundred percent plus adjusted
33 inflation;

34 (b) ~~((For taxing districts for which a limit factor is authorized~~
35 ~~under RCW 84.55.0101, the lesser of the limit factor authorized under~~
36 ~~that section or one hundred six percent;~~

37 (c)) ~~For all other districts, ((the lesser of one hundred six~~
38 ~~percent or)) one hundred percent plus inflation; and~~

1 (~~(3)~~) (4) "Regular property taxes" has the meaning given it in
2 RCW 84.04.140.

3 **Sec. 11.** RCW 84.55.050 and 1989 c 287 s 1 are each amended to read
4 as follows:

5 (1) Subject to any otherwise applicable statutory dollar rate
6 limitations, regular property taxes may be levied by or for a taxing
7 district in an amount exceeding the limitations provided for in this
8 chapter if:

9 (a) The legislative authority of the taxing district declares that
10 exceeding the limitations is necessary for the immediate preservation
11 of the public peace, health, or safety, or support of government and
12 its existing public institutions; and

13 (b) Such levy is authorized by a proposition approved by a majority
14 of the voters of the taxing district voting on the proposition at a
15 general election held within the district or at a special election
16 within the taxing district called by the district for the purpose of
17 submitting such proposition to the voters.

18 (2) Any election held pursuant to this section shall be held not
19 more than twelve months prior to the date on which the proposed levy is
20 to be made. The ballot of the proposition shall state the dollar rate
21 proposed and shall clearly state any conditions which are applicable
22 under subsection (3) of this section.

23 (~~((2) After a levy authorized pursuant to this section is made, the~~
24 ~~dollar amount of such levy shall be used for the purpose of computing~~
25 ~~the limitations for subsequent levies provided for in this chapter,~~
26 ~~except as provided in subsection (4) of this section.))~~

27 (3) The period for which increased levies are made under this
28 section shall not exceed nine years. A proposition placed before the
29 voters under this section may:

30 (a) Limit the period for which the increased levy is to be made to
31 less than nine years;

32 (b) Limit the purpose for which the increased levy is to be made(~~(7~~
33 ~~but if the limited purpose includes making redemption payments on~~
34 ~~bonds, the period for which the increased levies are made shall not~~
35 ~~exceed nine years))~~);

36 (c) Set the levy at a rate less than the maximum rate allowed for
37 the district; or

38 (d) Include any combination of the conditions in this subsection.

1 (4) After (~~the expiration of a limited period or the satisfaction~~
2 ~~of a limited purpose, whichever comes first~~) a levy authorized under
3 this section expires, subsequent levies shall be computed as if:

4 (a) The (~~limited proposition under subsection (3) of~~) levy
5 authorized under this section had not been approved; and

6 (b) The taxing district had made levies at the maximum rates which
7 would otherwise have been allowed under this chapter during the years
8 levies were made under (~~the limited proposition~~) this section.

9 NEW SECTION. Sec. 12. A new section is added to chapter 84.55 RCW
10 to read as follows:

11 The amount calculated by multiplying the increase in assessed value
12 in that district resulting from new construction, improvements to
13 property, and any increase in the assessed value of state-assessed
14 property by the regular property tax levy rate of that district for the
15 preceding year, may be spent only for capital purposes.

16 NEW SECTION. Sec. 13. The department of revenue shall develop an
17 assessment improvement plan with the objective of improving the
18 uniformity, accuracy, and accountability of property assessments state-
19 wide. The plan shall include the development of guidelines and
20 standards for assessment administration, including program management
21 and property classification and valuation. The plan shall provide
22 recommendations on processes and procedures that assure quality
23 assessment administration in the most efficient and cost-effective
24 manner. The plan shall also recommend processes for reviewing and
25 reporting on individual county performance, and programs to assist
26 counties to correct noncompliance. The department shall estimate the
27 cost and time required to implement the plan. The department shall
28 submit the plan to the committee on finance of the house of
29 representatives and the committee on ways and means of the senate
30 before January 1, 2001.

31 NEW SECTION. Sec. 14. RCW 84.55.0101 (Limit factor--Authorization
32 for taxing district to use one hundred six percent or less--Ordinance
33 or resolution) and 1997 c 3 s 204 are each repealed.

1 NEW SECTION. **Sec. 15.** Sections 1 through 7 of this act apply to
2 taxes levied for collection in 2001 and thereafter.

--- **END** ---