

# SENATE BILL REPORT

## HB 1149

---

As Reported By Senate Committee On:  
Government Operations & Elections, February 21, 2008

**Title:** An act relating to eliminating advance property tax payments for binding site plans.

**Brief Description:** Eliminating advance property tax payments for binding site plans.

**Sponsors:** Representatives O'Brien, Dunn, McCune, Wallace and Simpson.

**Brief History:** Passed House: 1/18/08, 97-0.

**Committee Activity:** Government Operations & Elections: 2/21/08 [DP].

---

### SENATE COMMITTEE ON GOVERNMENT OPERATIONS & ELECTIONS

**Majority Report:** Do pass.

Signed by Senators Fairley, Chair; Oemig, Vice Chair; Roach, Ranking Minority Member; Benton, Kline and McDermott.

**Staff:** Cindy Calderon (786-7784)

**Background:** State law provides a regulatory framework for how land is to be divided, and describes the procedural and substantive requirements that local governments must follow during the land division process. Generally, a subdivision of land must comply with local land division ordinances adopted in accordance with the regulatory framework provided in state law. As a rule, land is divided into subdivisions or short subdivisions. A subdivision consists of five or more lots; and a short subdivision consists of four or fewer lots. Subdivisions are recorded on plats which are the maps or representations of subdivisions that show the divisions of land into lots, blocks, streets, alleys, easements, and other types of dedications.

A "binding site plan" is an exception to the state platting requirements. A binding site plan is a drawing to scale specified by a local ordinance which: (1) identifies and shows the areas and locations of all streets, roads, improvements, utilities, open spaces, and any other matters specified by local ordinance; (2) contains inscriptions or attachments setting forth such appropriate limitations and conditions for the use of the land as established by the local government body having authority to approve the site plan; and (3) contains provisions requiring development to be in conformance with the site plan. Binding site plans can be used as an alternative means of land division for three types of divisions of land: commercially or industrially zoned property; mobile home or traveler trailer sites; and certain types of condominium developments.

---

*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

When a plat or binding site plan is recorded prior to May 31, each individual lot will be valued and assessed for the purposes of property taxes. A plat or building site plan recorded after May 31, and prior to the date for collecting taxes in the ensuing year, will not be valued and assessed; rather, an advanced tax deposit must be provided to the county treasurer. An advance tax deposit is payment on next year's property taxes calculated in accordance with a specified formula. When property taxes become due in the ensuing year, the county treasurer must apply the advanced tax deposit to the payment of the taxes due. Any portion of the deposit in excess of the tax levy rate is refunded.

**Summary of Bill:** The requirement of paying an advanced property tax deposit to the county treasurer in order to record a binding site plan is removed. For binding site plans, the assessor must ascertain the true and fair value of each divided lot, and assess each lot no later than the calendar year following its recording.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Staff Summary of Public Testimony:** PRO: By not having to pay money in advance it will help to reduce start up costs for low income housing.

**Persons Testifying:** PRO: Representative O'Brien, prime sponsor; Ken Spencer, Manufactured Housing Communities of Washington.