

**Chapter 84.48 RCW**  
**EQUALIZATION OF ASSESSMENTS**

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**RCW 84.48.010 County board of equalization—Formation—Per diem—Meetings—Duties—Records—Correction of rolls—Extending taxes—Change in valuation, release or commutation of taxes by county legislative authority prohibited.** (1) Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county. The members of the board must receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization

to be paid out of the current expense fund of the county. However, when the county legislative authority constitutes the board they may only receive their compensation as members of the county legislative authority. The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

(a) They must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice must have been given in writing to the owner or agent.

(b) They must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

(c) They must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice must have been given in writing to the owner or agent thereof.

(d) They must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

(e) The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor thereon to determine (i) if the taxpayer is entitled to an exemption, and (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board must keep an accurate journal or record of the proceedings and orders of the board showing the facts and evidence upon which their action is based, and the record must be published the same as other proceedings of county legislative authority, and must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor must correct the real and personal assessment rolls in accordance with the changes made by the county board of equalization.

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but must remain in session not less than three days. However, the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

(5) No taxes, except special taxes, may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such have at no time any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person. [2017 c 155 § 1; 2001 c 187 § 22; 1997 c 3 § 109 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 20; 1979 c 13 § 1. Prior: 1977 ex.s. c 290 § 2; 1977 c 33 § 1; 1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010; prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040, and 84.48.060.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.014 County board of equalization—Composition of board—Appointment—Qualifications.** The board of equalization of each county shall consist of not less than three nor more than seven members including alternates. Such members shall be appointed by a majority of the members of the county legislative authority, and shall be selected based upon the qualifications established by rule by the department of revenue and shall not be a holder of any elective office nor be an employee of any elected official: PROVIDED, HOWEVER, The county legislative authority may itself constitute the board at its discretion. Any member who does not attend the school required by RCW 84.48.042 within one year of appointment or reappointment shall be barred from serving as a member of the board of equalization unless this requirement is waived for the member by the department for just cause. [1988 c 222 § 21; 1970 ex.s. c 55 § 3.]

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.018 County board of equalization—Chair—Quorum.** The members of each board of equalization shall meet and choose a chair. A majority of the board shall constitute a quorum. [2013 c 23 § 368; 1970 ex.s. c 55 § 4.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.022 County board of equalization—Meetings.** All meetings of the board of equalization shall be held at the county courthouse, or other suitable place within the county, and the county legislative authority shall make provision for a suitable meeting place. [1994 c 124 § 26; 1970 ex.s. c 55 § 5.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.026 County board of equalization—Terms—Removal.** The terms of each appointed member of the board shall be for three years or until their successors are appointed. Each appointed member may be removed by a majority vote of the county legislative authority. [1994 c 124 § 27; 1970 ex.s. c 55 § 6.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.028 County board of equalization—Clerk—Assistants.** The board may appoint a clerk of the board and any assistants the board might need, all to serve at the pleasure of the members of the board, and the clerk or assistant shall attend all sessions thereof, and shall keep the record. Neither the assessor nor any of the assessor's staff may serve as clerk. [1994 c 124 § 28; 1970 ex.s. c 55 § 7.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.032 County board of equalization—Appraisers.** The board may hire one or more appraisers accredited by the department of revenue or certified by the Washington state department of licensing, society of real estate appraisers, American institute of real estate appraisers, or international association of assessing officers, and not otherwise employed by the county, and other necessary personnel for the purpose of aiding the board and carrying out its functions and duties. In addition, the boards of the various counties may make reciprocal arrangements for the exchange of the appraisers with other counties. Such appraisers need not be residents of the county. [1994 c 124 § 29; 1970 ex.s. c 55 § 8.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.034 County board of equalization—Duration of order.** The board of equalization may enter an order that has effect up to the end of the assessment year, if there has been no intervening change in the value during that time. [2015 c 86 § 104; 1994 c 301 § 47.]

**RCW 84.48.036 County board of equalization—Annual budget.** The county legislative authority may provide an adequate annual budget and funds for operation and needs of the board of equalization, including, but not limited to the costs and expenses of the board, such as the meeting place, the necessary equipment and facilities, materials, the salaries of the clerk of the board and the clerk's assistants, the expenses of the members of the board during the sessions, travel, in-service training, and payment of salaries of all such employees hired by the board, to facilitate its work. [1994 c 124 § 30; 1970 ex.s. c 55 § 9.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.038 County board of equalization—Legal advisor.** The prosecuting attorney of each county shall serve as legal advisor to the board of equalization. [1970 ex.s. c 55 § 10.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.042 County board of equalization—Training school.** The department of revenue shall establish a school for the training of members of the several boards of equalization throughout the state. Sessions of such schools shall, so far as practicable, be held in each district of the Washington state association of counties. Every member of the board of equalization of each county shall attend such school within one year following appointment or reappointment. [1988 c 222 § 22; 1970 ex.s. c 55 § 11.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.046 County board of equalization—Operating manual.** The department of revenue shall provide a manual for the operation procedures of the several boards of equalization so that uniformity of assessment may be obtained throughout the state, and the several boards of equalization shall follow such manual in all of its operations and procedures. [1970 ex.s. c 55 § 12.]

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.

**RCW 84.48.050 Abstract of rolls—State action if assessor does not transmit, when.**

(1) The county assessor must, on or before the fifteenth day of January in each year, prepare a complete abstract of the tax rolls of the county, showing the number of acres that have been assessed and the total value of the real property, including the structures on the real property; the total value of all taxable personal property in the county; the aggregate amount of all taxable property in the county; the total amount as equalized and the total amount of taxes levied in the county for state, county, city, and other taxing district purposes, for that year.

(2) If an assessor of any county fails to transmit to the department of revenue the abstract provided for in RCW 84.48.010, and if a county fails to collect and pay to the state its due proportion of the state tax for any year because of that failure, the department of revenue must ascertain what amount of state tax the county failed to collect. The department must certify to the county auditor the amount of state tax the county failed to collect. This sum is due and payable immediately by warrant in favor of the state on the current expense fund of the county. [2010 c 106 § 311; 1995 c 134 § 15. Prior: 1994 c 301 § 42; 1994 c 124 § 31; 1961 c 15 § 84.48.050; prior: 1925 ex.s. c 130 § 69; RRS § 11221; prior: 1890 p 557 § 74. Formerly RCW 84.48.050 and 84.48.070.]

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**RCW 84.48.065 Cancellation and correction of erroneous assessments and assessments on property on which land use designation is changed.**

(1) (a) The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property that do not involve a revaluation of property, except in the case that a taxpayer produces proof that an authorized land use authority has made a definitive change in the property's land use designation. In such a case, correction of the assessment or tax rolls may be made notwithstanding the fact that the action involves a revaluation of property. Manifest errors that do not involve a revaluation of property include the assessment of property exempted by law from taxation or the failure to deduct the exemption allowed by law to the head of a family. When the county assessor cancels or corrects an assessment, the assessor must send a notice to the taxpayer in accordance with RCW 84.40.045, advising the taxpayer that the action has been taken and notifying the taxpayer of the right to appeal the cancellation or correction to the county board of equalization, in accordance with RCW 84.40.038. When the county assessor or treasurer cancels or corrects an assessment, a record of the action must be prepared, setting forth therein the facts relating to the error. The record must also set forth by legal description all property belonging exclusively to the state, any county, or any municipal corporation whose property is exempt from taxation, upon which there remains, according to the tax roll, any unpaid taxes.

(b) Except as otherwise provided in this subsection (1) (b), no manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, may be made for any period more than three years preceding the year in

which the error is discovered. However, a manifest error cancellation or correction may be made for a period more than three years preceding the year in which the error is discovered if authorized by the county legislative authority and the manifest error cancellation or correction would result in a refund or reduction of taxes for a property owner.

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

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

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

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

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

(ii) The following conditions are met:

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

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

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

(3) The assessor must issue a supplementary roll or rolls including such cancellations and corrections, and the assessment and levy have the same force and effect as if made in the first instance, and the county treasurer must proceed to collect the taxes due on the rolls as modified. [2015 c 174 § 2; 2001 c 187 § 23; 1997 c 3 § 110 (Referendum Bill No. 47, approved November 4, 1997); 1996 c 296 § 1; 1992 c 206 § 12; 1989 c 378 § 14; 1988 c 222 § 25.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Effective date—1992 c 206:** See note following RCW 82.04.170.

**RCW 84.48.075 County indicated ratio—Determination by department—Submission of preliminary ratio to assessor—Rules—Use classes—Review of preliminary ratio—Certification—Examination of assessment procedures—Adjustment of ratio.** (1) The department of revenue shall annually, prior to the first Monday in September, determine and submit to each assessor a preliminary indicated ratio for each county: PROVIDED, That the department shall establish rules and regulations pertinent to the determination of the indicated ratio,

the indicated real property ratio and the indicated personal property ratio: PROVIDED FURTHER, That these rules and regulations may provide that data, as is necessary for said determination, which is available from the county assessor of any county and which has been audited as to its validity by the department, shall be utilized by the department in determining the indicated ratio.

(2) To such extent as is reasonable, the department may define use classes of property for the purposes of determination of the indicated ratio. Such use classes may be defined with respect to property use and may include agricultural, open space, timber and forestlands.

(3) The department shall review each county's preliminary ratio with the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, if requested by the assessor, a landowner, or an owner of an intercounty public utility or private car company of that county, respectively, between the first and third Mondays of September. Prior to equalization of assessments pursuant to RCW 84.48.080 and after the third Monday of September, the department shall certify to each county assessor the real and personal property ratio for that county.

(4) The department of revenue shall also examine procedures used by the assessor to assess real and personal property in the county, including calculations, use of prescribed value schedules, and efforts to locate all taxable property in the county. If any examination by the department discloses other than market value is being listed on the county assessment rolls of the county by the assessor and, after due notification by the department, is not corrected, the department of revenue shall, in accordance with rules adopted by the department, adjust the ratio of that type of property, which adjustment shall be used for determining the county's indicated ratio. [2001 c 187 § 24; 1997 c 3 § 111 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 23; 1982 1st ex.s. c 46 § 7; 1977 ex.s. c 284 § 3.]

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Purpose—Intent—1977 ex.s. c 284:** "It is the intent of the legislature that the methodology used in the equalization of property values for the purposes of the state levy, public utility assessment, and other purposes, shall be designed to ensure uniformity and equity in taxation throughout the state to the maximum extent possible.

It is the purpose of this 1977 amendatory act to provide certain guidelines for the determination of the ratio of assessed value to the full true and fair value of the general property in each county." [1977 ex.s. c 284 § 1.]

**RCW 84.48.080 Equalization of assessments—Taxes for state purposes—Procedure—Levy and apportionment—Rules—Record.** (1) Annually during the months of September and October, the department of revenue shall examine and compare the returns of the assessment of the



property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

(a) The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. In equalizing personal property as of January 1st of the current year, the department shall use valuation data with respect to personal property from the three years immediately preceding the current assessment year in a manner it deems appropriate. Such classification may be on the basis of types of property, geographical areas, or both. For purposes of this section, for each county that has not provided the department with an assessment return by December 1st, the department shall proceed, using facts and information and in a manner it deems appropriate, to estimate the value of each class of property in the county.

(b) The department shall keep a full record of its proceedings and the same shall be published annually by the department.

(2) The department shall levy the state taxes authorized by law. The amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of the property in money.

(a) The department shall apportion the amount of tax for state purposes levied under RCW 84.52.065 (1) and (2) by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department; however, for purposes of this apportionment, the department shall recompute the previous year's levies imposed under RCW 84.52.065 (1) and (2) and the apportionment thereof to correct for changes and errors in taxable values reported to the department after October 1 of the preceding year and shall adjust the apportioned amount of the current year's state levy under RCW 84.52.065 (1) and (2) for each county by the difference between the apportioned amounts established by the original and revised levy computations for the previous year's levies under RCW 84.52.065 (1) and (2).

(b) For purposes of this section, changes in taxable values mean a final adjustment made by a county board of equalization, the state board of tax appeals, or a court of competent jurisdiction and shall include additions of omitted property, other additions or deletions from the assessment or tax rolls, any assessment return provided by a county to the department subsequent to December 1st, or a change in the indicated ratio of a county. Errors in taxable values mean errors corrected by a final reviewing body.

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

(4) After the completion of the duties prescribed in this section, the director of the department shall certify the record of the proceedings of the department under this section, the tax levies

made for state purposes and the apportionment thereof among the counties, and the certification shall be available for public inspection. [2017 3rd sp.s. c 13 § 305; 2008 c 86 § 502; 2001 c 185 § 12; 1997 c 3 § 112 (Referendum Bill No. 47, approved November 4, 1997); 1995 2nd sp.s. c 13 § 3; 1994 c 301 § 43; 1990 c 283 § 1; 1988 c 222 § 24; 1982 1st ex.s. c 28 § 1; 1979 ex.s. c 86 § 3; 1973 1st ex.s. c 195 § 99; 1971 ex.s. c 288 § 9; 1961 c 15 § 84.48.080. Prior: 1949 c 66 § 1; 1939 c 206 § 36; 1925 ex.s. c 130 § 70; Rem. Supp. 1949 § 11222; prior: 1917 c 55 § 1; 1915 c 7 § 1; 1907 c 215 § 1; 1899 c 141 § 4; 1897 c 71 § 60; 1893 c 124 § 61; 1890 p 557 § 75. Formerly RCW 84.48.080, 84.48.090, and 84.48.100.]

**Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 §§ 301-314:** See notes following RCW 84.52.065.

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Severability—Savings—Part headings not law—2008 c 86:** See notes following RCW 82.14.030.

**Contingent effective date—2001 c 185 §§ 12 and 15:** "Section 15 of this act takes effect for taxes levied in 2001 for collection in 2002 and thereafter if the proposed amendment to Article VII, section 1 of the state Constitution providing for valuation increases to be phased-in over a period of four years is validly submitted to and is approved and ratified by voters at the next general election. If the proposed amendment is not approved and ratified, section 15 of this act is null and void. If such proposed amendment is approved and ratified, section 12 of this act is null and void." [2001 c 185 § 16.]

**Reviser's note:** No proposed amendment to Article VII, section 1 of the state Constitution was submitted to the voters.

**Application—2001 c 185 §§ 1-12:** See note following RCW 84.14.110.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Intent—1995 2nd sp.s. c 13:** "With property valuations continuing to increase, property taxes have been steadily increasing. At the same time, personal incomes have not continued to rise at the same rate. Property taxes are becoming increasingly more difficult to pay. Many residential property owners complain about the overall level of taxes and about the continuing increase in tax from year to year. Taxpayers want property tax relief. The legislature intends to establish an ongoing program of state property tax reductions the amount of which is to be determined by the legislature on a yearly basis based on the level of general fund tax revenues." [1995 2nd sp.s. c 13 § 1.]

**Severability—1982 1st ex.s. c 28:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 1st ex.s. c 28 § 3.]

**Severability—1979 ex.s. c 86:** See note following RCW 13.24.040.

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**RCW 84.48.110 Transcript of proceedings to county assessors—Delinquent tax for certain preceding years included.** After certifying the record of the proceedings of the department in accordance with RCW 84.48.080, the department shall transmit to each county assessor a copy of the record of the proceedings of the department, specifying the amount to be levied and collected for state purposes for such year, and in addition thereto it shall certify to each county assessor the amount due to each state fund and unpaid from such county for the fifth preceding year, and such delinquent state taxes shall be added to the amount levied for the current year. The department shall close the account of each county for the fifth preceding year and charge the amount of such delinquency to the tax levies of the current year. These delinquent taxes are not subject to chapter 84.55 RCW. All taxes collected on and after the first day of July last preceding such certificate, on account of delinquent state taxes for the fifth preceding year shall belong to the county and by the county treasurer be credited to the current expense fund of the county in which collected. [2017 3rd sp.s. c 13 § 306. Prior: 1994 c 301 § 44; 1994 c 124 § 32; 1987 c 168 § 1; 1984 c 132 § 4; 1981 c 260 § 17; prior: 1979 ex.s. c 86 § 4; 1979 c 151 § 185; 1973 c 95 § 11; 1961 c 15 § 84.48.110; prior: 1925 ex.s. c 130 § 71; RRS § 11223; prior: 1899 c 141 § 5; 1897 c 71 § 61; 1893 c 124 § 62; 1890 p 558 § 76.]

**Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 §§ 301-314:** See notes following RCW 84.52.065.

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Severability—1979 ex.s. c 86:** See note following RCW 13.24.040.

**RCW 84.48.120 Extension of state taxes.** It shall be the duty of the assessor of each county, when the assessor shall have received from the state department of revenue the assessed valuation of the property of railroad and other companies assessed by the department of revenue and apportioned to the county, and placed the same on the tax rolls, and received the report of the department of revenue of the amount of taxes levied for state purposes, to compute the required percent on the assessed value of property in the county, and such state taxes shall be extended on the tax rolls. The rates so computed shall not be such as to raise a surplus of more than five percent over the total amount required by the department of revenue. Any surplus raised shall be remitted to the state in accordance with RCW 84.56.280. [1994 c 301 § 45; 1994 c 124 § 33; 1987 c 168 § 2; 1979 ex.s. c 86 § 5; 1975 1st ex.s. c 278 § 206; 1961 c 15 § 84.48.120. Prior: 1939 c 206 § 37; 1925 ex.s. c 130 § 72; RRS § 11224; prior: 1890 p 544 § 38.]

**Reviser's note:** This section was amended by 1994 c 124 § 33 and by 1994 c 301 § 45, each without reference to the other. Both amendments are incorporated in the publication of this section pursuant to RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

**Severability—1979 ex.s. c 86:** See note following RCW 13.24.040.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

**RCW 84.48.130 Certification of assessed valuation to taxing districts.** It shall be the duty of the assessor of each county, when the assessor shall have received from the state department of revenue the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the department of revenue and apportioned to the county, and shall have distributed the value so certified, to the several taxing districts in the county entitled to a proportionate value thereof, and placed the same upon the tax rolls of the county, to certify to the county legislative authority and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district. [1994 c 124 § 34; 1975 1st ex.s. c 278 § 207; 1961 c 15 § 84.48.130. Prior: 1939 c 206 § 38; 1925 ex.s. c 130 § 73; RRS § 11234.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

**RCW 84.48.140 Property tax advisor.** The county legislative authority of any county may designate one or more persons to act as a property tax advisor to any person liable for payment of property taxes in the county. A person designated as a property tax advisor shall not be an employee of the assessor's office or have been associated in any way with the determination of any valuation of property for taxation purposes that may be the subject of an appeal. A person designated as a property tax advisor may be compensated on a fee basis or as an employee by the county from any funds available to the county for use in property evaluation including funds available from the state for use in the property tax revaluation program.

The property tax advisor shall perform such duties as may be set forth by resolution of the county legislative authority.

If any county legislative authority elects to designate a property tax advisor, it shall publicize the services available. [1994 c 124 § 35; 1971 ex.s. c 288 § 11.]

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**RCW 84.48.150 Valuation criteria including comparative sales to be made available to taxpayer—Change.** (1) The assessor must, upon the request of any taxpayer who petitions the board of equalization for review of a tax claim or valuation dispute, make available to said taxpayer a compilation of comparable sales utilized by the assessor in establishing such taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must furnish the taxpayer with such other factors and the addresses of such other property used in making the determination of value.

(2) The assessor must within sixty days of such request but at least twenty-one business days, excluding legal holidays, prior to such taxpayer's appearance before the board of equalization make available to the taxpayer the valuation criteria and/or comparable sales that may not be subsequently changed by the assessor unless the assessor has found new evidence supporting the assessor's valuation, in which situation the assessor must provide such additional evidence to the taxpayer and the board of equalization at least twenty-one business days prior to the hearing at the board of equalization. A taxpayer who lists comparable sales on a notice of appeal may not subsequently change such sales unless the taxpayer has found new evidence supporting the taxpayer's proposed valuation in which case the taxpayer must provide such additional evidence to the assessor and board of equalization at least twenty-one business days, excluding legal holidays, prior to the hearing. If either the assessor or taxpayer does not meet the requirements of this section the board of equalization may continue the hearing to provide the parties an opportunity to review all evidence or, upon objection, refuse to consider sales not submitted in a timely manner. [2018 c 24 § 1; 1994 c 301 § 46; 1973 1st ex.s. c 30 § 1.]

**RCW 84.48.200 Rules.** The department of revenue shall make such rules consistent with this chapter as shall be necessary or desirable to permit its effective administration. The rules may provide for changes of venue for the various boards of equalization. [1988 c 222 § 26.]