

SENATE BILL REPORT

ESSB 6594

As Passed Senate, February 12, 1996

Title: An act relating to notification of property assessment changes.

Brief Description: Requiring specific information in notification of property assessment changes.

Sponsors: Senate Committee on Government Operations (originally sponsored by Senators Winsley, Haugen, Heavey, Sheldon, Hale, Snyder, Wood, McAuliffe, Finkbeiner, Bauer, Rinehart, Pelz, Franklin, Smith, Drew, Sutherland and Rasmussen).

Brief History:

Committee Activity: Government Operations: 1/24/96, 2/2/96 [DPS].
Passed Senate, 2/12/96, 49-0.

SENATE COMMITTEE ON GOVERNMENT OPERATIONS

Majority Report: That Substitute Senate Bill No. 6594 be substituted therefor, and the substitute bill do pass.

Signed by Senators Haugen, Chair; Sheldon, Vice Chair; Goings, Hale, Heavey and Winsley.

Staff: Diane Smith (786-7410)

Background: There is no provision in law requiring that the property tax assessment notification provide the taxpayer with information about the assumptions held by the assessor that serve as the basis for the assessment. The taxpayer usually is unaware of zoning changes affecting his or her property. Zoning is an important factor in the valuation of property and is subject to change by the local land use authority. Other land use restrictions may also effect the value of property.

Summary of Bill: County assessors are required to issue notices of property tax assessment that refer the property owner to sources of further information regarding zoning and other land use restrictions. The effective date is delayed two years, to January 1, 1998, to give assessors time to reprogram their information systems. If counties upgrade their computer systems, they must allow for the eventual inclusion of more information about land use restrictions on the assessment notice. For taxes levied in 1996 for collection in 1997, the name of the state property tax levy for the support of common schools must be entitled "state property tax levy" and shall not indicate its use for the support of common schools.

Appropriation: None.

Fiscal Note: Not requested.

Effective Date: The bill takes effect January 1, 1999.

Testimony For: Taxpayers have a right to know at least as much about their property as the assessor does. How else can taxpayers know whether and how to contest their valuation?

Testimony Against: This won't work because assessors would need a larger format and it would cost more.

Testified: Numerous people.