

# SENATE BILL REPORT

## ESB 6595

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As Passed Senate, February 12, 1996

**Title:** An act relating to correction of erroneous assessments.

**Brief Description:** Affecting the correction of erroneous assessments if there is a change in the property's land use designation.

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

**Brief History:**

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

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS

**Majority Report:** Do pass.

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

**Staff:** Diane Smith (786-7410)

**Background:** Land use decisions about specific parcels of property are often not known to the assessor at the time an assessment is made. This can result in an obviously incorrect assessment. Currently, there is no simple administrative mechanism for correcting this type of error. The taxpayer must appeal to the county board of equalization.

**Summary of Bill:** A taxpayer who has proof that the land use designation of his or her property is changed may bring this to the attention of the assessor. If the taxpayer and the assessor reach an agreement on the value of the property then the assessor must correct the assessment for a period up to three years preceding the year in which the error is discovered.

**Appropriation:** None.

**Fiscal Note:** Not requested.

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

**Testimony For:** This bill will help taxpayers to ensure that changes in land use that affect their property will be reflected in the property's assessed value.

**Testimony Against:** The property owner should not have to request this from the assessor, the assessor should take the initiative.

**Testified:** Numerous people.