
HOUSE BILL 1963

State of Washington

55th Legislature

1997 Regular Session

By Representatives Boldt and Carrell

Read first time 02/17/97. Referred to Committee on Finance.

1 AN ACT Relating to property tax appeals; amending RCW 84.40.0301
2 and 84.48.010; and creating a new section.

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

4 **Sec. 1.** RCW 84.40.0301 and 1994 c 301 s 35 are each amended to
5 read as follows:

6 Upon review by any court, or appellate body, of a determination of
7 the valuation of property for purposes of taxation, it (~~shall be~~
8 ~~presumed that the determination~~) is the burden of the public official
9 charged with the duty of establishing such value to show it is correct
10 (~~but this presumption shall not be a defense against any correction~~
11 ~~indicated by clear, cogent and convincing evidence~~)).

12 **Sec. 2.** RCW 84.48.010 and 1988 c 222 s 20 are each amended to read
13 as follows:

14 Prior to July 15th, the county legislative authority shall form a
15 board for the equalization of the assessment of the property of the
16 county. The members of said board shall receive a per diem amount as
17 set by the county legislative authority for each day of actual
18 attendance of the meeting of the board of equalization to be paid out

1 of the current expense fund of the county: PROVIDED, That when the
2 county legislative authority constitute the board they shall only
3 receive their compensation as members of the county legislative
4 authority. The board of equalization shall meet in open session for
5 this purpose annually on the 15th day of July and, having each taken an
6 oath fairly and impartially to perform their duties as members of such
7 board, they shall examine and compare the returns of the assessment of
8 the property of the county and proceed to equalize the same, so that
9 each tract or lot of real property and each article or class of
10 personal property shall be entered on the assessment list at its true
11 and fair value, according to the measure of value used by the county
12 assessor in such assessment year, which is presumed to be correct
13 pursuant to RCW 84.40.0301, and subject to the following rules:

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

19 Second. They shall reduce the valuation of each tract or lot or
20 item which is returned above its true and fair value to such price or
21 sum as to be the true and fair value thereof.

22 Third. They shall raise the valuation of each class of personal
23 property which is returned below its true and fair value to such price
24 or sum as to be the true and fair value thereof, and they shall raise
25 the aggregate value of the personal property of each individual
26 whenever the aggregate value is less than the true valuation of the
27 taxable personal property possessed by such individual, to such sum or
28 amount as to be the true value thereof, after at least five days'
29 notice shall have been given in writing to the owner or agent thereof.

30 Fourth. They shall reduce the valuation of each class of personal
31 property enumerated on the detail and assessment list of the current
32 year, which is returned above its true and fair value, to such price or
33 sum as to be the true and fair value thereof; and they shall reduce the
34 aggregate valuation of the personal property of such individual who has
35 been assessed at too large a sum to such sum or amount as was the true
36 and fair value of the personal property.

37 Fifth. The board may review all claims for either real or personal
38 property tax exemption as determined by the county assessor, and shall
39 consider any taxpayer appeals from the decision of the assessor thereon

1 to determine (1) if the taxpayer is entitled to an exemption, and (2)
2 if so, the amount thereof.

3 For any real property equalized under this section, the board shall
4 determine separate true and fair values for the land and each
5 improvement located thereon if so requested by the owner or person
6 responsible for payment of taxes on the property.

7 The clerk of the board shall keep an accurate journal or record of
8 the proceedings and orders of said board showing the facts and evidence
9 upon which their action is based, and the said record shall be
10 published the same as other proceedings of county legislative
11 authority, and shall make a true record of the changes of the
12 descriptions and assessed values ordered by the county board of
13 equalization. The assessor shall correct the real and personal
14 assessment rolls in accordance with the changes made by the said county
15 board of equalization, and the assessor shall make duplicate abstracts
16 of such corrected values, one copy of which shall be retained in the
17 office, and one copy forwarded to the department of revenue on or
18 before the eighteenth day of August next following the meeting of the
19 county board of equalization.

20 The county board of equalization shall meet on the 15th day of July
21 and may continue in session and adjourn from time to time during a
22 period not to exceed four weeks, but shall remain in session not less
23 than three days: PROVIDED, That the county board of equalization with
24 the approval of the county legislative authority may convene at any
25 time when petitions filed exceed twenty-five, or ten percent of the
26 number of appeals filed in the preceding year, whichever is greater.

27 No taxes, except special taxes, shall be extended upon the tax
28 rolls until the property valuations are equalized by the department of
29 revenue for the purpose of raising the state revenue.

30 County legislative authorities as such shall at no time have any
31 authority to change the valuation of the property of any person or to
32 release or commute in whole or in part the taxes due on the property of
33 any person.

34 NEW SECTION. **Sec. 3.** This act applies to taxes levied for
35 collection in 1998 and thereafter.

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