

ESSB 5048 - H AMD TO H AMD (H-2540.1/17) **331**

By Representative Koster

SCOPE AND OBJECT 03/31/2017

1 On page 315, after line 9, insert the following:

2 "NEW SECTION. **Sec. 980.** A new section is added to chapter 84.40
3 RCW to read as follows:

4 (1) If, on or before June 30th of 2017 through 2018, water supply
5 to any real property placed upon the assessment roll of that year is
6 impacted by a water ruling, the property must be reassessed to reflect
7 the true and fair value of the property after the water ruling.

8 (2) The assessor must make such a reduction within one year after
9 the water ruling; however, the taxpayer may apply for the reduction on
10 forms prepared by the department and provided by the assessor. The
11 assessor must notify the taxpayer of the amount of the reduction.

12 (3) The taxpayer may appeal the amount of reduction to the county
13 board of equalization in accordance with the provisions of RCW
14 84.40.038.

15 (4) For the purposes of this section, "water ruling" means any
16 federal or state appellate court ruling that impacts, directly or
17 indirectly, water supply to any parcel or parcels or the process or
18 procedures for proving the adequacy of water supply to a parcel, as
19 well as any court ruling that requires a change in county ordinance,
20 comprehensive plan, development regulation, or procedures or policies
21 concerning approval of building permits under RCW 19.27.097 or
22 approval of subdivisions under RCW 58.17.110.

23 (5) If any reassessment has been conducted under this section, the
24 county assessor must prepare a report that includes, but is not
25 limited to, the number of parcels with reduced value and the number of
26 parcels to which a tax burden was shifted, and the extent of the tax
27 shift. The report is due to the department by March 1st, 2019 for

1 calendar year 2018. The county must bill the state for the costs of
2 the reassessment and preparation of the report, and the state has the
3 obligation to appropriate sufficient money to cover the cost in
4 accordance with RCW 43.135.060."

5
6 Renumber the remaining sections consecutively and correct any
7 internal references accordingly.

8
9 Correct the title.

10

EFFECT: Requires county assessors to reassess the value of properties that are impacted by a water ruling within one year of the water ruling. Allows taxpayers to appeal the reassessment. Requires county assessors to report to the Department of Revenue on the number of parcels with reduced value or a shifted tax burden, and bill the state for the costs of the report.

FISCAL IMPACT: No net change to appropriated levels.

--- END ---