

# SENATE BILL REPORT

## SSB 5133

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As Passed Senate, March 7, 2017

**Title:** An act relating to county boards of equalization.

**Brief Description:** Concerning county boards of equalization.

**Sponsors:** Senate Committee on Local Government (originally sponsored by Senator Takko).

**Brief History:**

**Committee Activity:** Local Government: 1/19/17, 2/02/17 [DPS].

**Floor Activity:**

Passed Senate: 3/07/17, 48-0.

### Brief Summary of First Substitute Bill

- Requires county boards of equalization (BOEs) by July 15th or within two weeks of certification of assessment rolls, whichever is later.
- Requires BOEs to notify the taxpayer and assessor of decisions on taxpayer appeals within 45 days of a hearing.
- Removes the August 18th deadline by which county assessors must forward corrected real and personal assessment rolls to the Department of Revenue (DOR).

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### SENATE COMMITTEE ON LOCAL GOVERNMENT

**Majority Report:** That Substitute Senate Bill No. 5133 be substituted therefor, and the substitute bill do pass.

Signed by Senators Short, Chair; Angel, Vice Chair; Takko, Ranking Minority Member; Palumbo.

**Staff:** Bonnie Kim (786-7316)

**Background:** County Boards of Equalization. By statute, BOEs have the authority to equalize property values. The term "equalize" is defined by rule but not in statute. Generally, "equalized" means ensuring comparable properties are comparably valued. The term also refers to the process by which a BOE reviews the valuation of real and personal

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property on the assessment roll as returned by the county assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at 100 percent of its true and fair value.

**Summary of First Substitute Bill:** A BOE must meet annually by July 15th or within two weeks of certification of assessment rolls, whichever is later. The August 18th deadline by which the assessor must forward to DOR corrected real and personal assessment rolls in accord with changes made by a BOE is removed. The assessor is no longer required to make duplicate abstracts of the corrected values to forward to DOR.

BOEs must notify the taxpayer and assessor of decisions on taxpayer appeals within 45 days of a hearing.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

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

**Staff Summary of Public Testimony on Original Bill:** *The committee recommended a different version of the bill than what was heard.* None.

**Persons Testifying:** No one.

**Persons Signed In To Testify But Not Testifying:** No one.