

SENATE BILL 5133

State of Washington 65th Legislature 2017 Regular Session

By Senator Takko

Read first time 01/13/17. Referred to Committee on Local Government.

1 AN ACT Relating to county boards of equalization; and amending
2 RCW 84.40.320 and 84.48.010.

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

4 **Sec. 1.** RCW 84.40.320 and 2016 c 202 s 49 are each amended to
5 read as follows:

6 The assessor (~~shall~~) must add up and note the amount of each
7 column in the detail and assessment lists in such manner as
8 prescribed or approved by the state department of revenue, as will
9 provide a convenient and permanent record of assessment. The assessor
10 (~~shall~~) must also make, under proper headings, a certification of
11 the assessment rolls and on the 15th day of (~~July shall~~) September
12 must file the same with the clerk of the county board of equalization
13 for the purpose of equalization by the (~~said~~) board. Such
14 certificate (~~shall~~) must be verified by an affidavit, substantially
15 in the following form:

16 State of Washington, County, ss.

17 I,, Assessor, do solemnly swear that the
18 assessment rolls and this certificate contain a correct and full list
19 of all the real and personal property subject to taxation in this
20 county for the assessment year (year), so far as I have been

1 able to ascertain the same; and that the assessed value set down in
2 the proper column, opposite the several kinds and descriptions of
3 property, is in each case, except as otherwise provided by law, one
4 hundred percent of the true and fair value of such property, to the
5 best of my knowledge and belief, and that the assessment rolls and
6 this certificate are correct, as I verily believe.

7, Assessor.
8 Subscribed and sworn to before me this day
9 of, (year)
10 (L. S.), Auditor of county.

11 PROVIDED, That the failure of the assessor to complete the
12 certificate (~~shall in nowise~~) does not in any way invalidate the
13 assessment. After the same has been duly equalized by the county
14 board of equalization, the same (~~shall~~) must be delivered to the
15 county assessor.

16 **Sec. 2.** RCW 84.48.010 and 2001 c 187 s 22 are each amended to
17 read as follows:

18 (~~Prior to July 15th,~~) (1) The county legislative authority
19 (~~shall~~) must form a board for the equalization of the assessment of
20 the property of the county. The members of (~~said~~) the board
21 (~~shall~~) must receive a per diem amount as set by the county
22 legislative authority for each day of actual attendance of the
23 meeting of the board of equalization to be paid out of the current
24 expense fund of the county(~~:- PROVIDED, That~~). However, when the
25 county legislative authority constitutes the board they (~~shall~~) may
26 only receive their compensation as members of the county legislative
27 authority. The board of equalization (~~shall~~) must meet in open
28 session for this purpose annually (~~on the 15th day of July~~) upon
29 certification of the county assessment rolls and, having each taken
30 an oath fairly and impartially to perform their duties as members of
31 such board, they (~~shall~~) must examine and compare the returns of
32 the assessment of the property of the county and proceed to equalize
33 the same, so that each tract or lot of real property and each article
34 or class of personal property (~~shall~~) must be entered on the
35 assessment list at its true and fair value, according to the measure
36 of value used by the county assessor in such assessment year, which
37 is presumed to be correct under RCW 84.40.0301, and subject to the
38 following rules:

1 (~~First.~~) (a) They (~~shall~~) must raise the valuation of each
2 tract or lot or item of real property which is returned below its
3 true and fair value to such price or sum as to be the true and fair
4 value thereof, after at least five days' notice (~~shall~~) must have
5 been given in writing to the owner or agent.

6 (~~Second.~~) (b) They (~~shall~~) must reduce the valuation of each
7 tract or lot or item which is returned above its true and fair value
8 to such price or sum as to be the true and fair value thereof.

9 (~~Third.~~) (c) They (~~shall~~) must raise the valuation of each
10 class of personal property which is returned below its true and fair
11 value to such price or sum as to be the true and fair value thereof,
12 and they (~~shall~~) must raise the aggregate value of the personal
13 property of each individual whenever the aggregate value is less than
14 the true valuation of the taxable personal property possessed by such
15 individual, to such sum or amount as to be the true value thereof,
16 after at least five days' notice (~~shall~~) must have been given in
17 writing to the owner or agent thereof.

18 (~~Fourth.~~) (d) They (~~shall~~) must reduce the valuation of each
19 class of personal property enumerated on the detail and assessment
20 list of the current year, which is returned above its true and fair
21 value, to such price or sum as to be the true and fair value thereof;
22 and they (~~shall~~) must reduce the aggregate valuation of the
23 personal property of such individual who has been assessed at too
24 large a sum to such sum or amount as was the true and fair value of
25 the personal property.

26 (~~Fifth.~~) (e) The board may review all claims for either real or
27 personal property tax exemption as determined by the county assessor,
28 and (~~shall~~) must consider any taxpayer appeals from the decision of
29 the assessor thereon to determine (~~(1)~~) (i) if the taxpayer is
30 entitled to an exemption, and (~~(2)~~) (ii) if so, the amount thereof.

31 (2) The clerk of the board (~~shall~~) must keep an accurate
32 journal or record of the proceedings and orders of (~~said~~) the board
33 showing the facts and evidence upon which their action is based, and
34 the (~~said~~) record (~~shall~~) must be published the same as other
35 proceedings of county legislative authority, and (~~shall~~) must make
36 a true record of the changes of the descriptions and assessed values
37 ordered by the county board of equalization. The assessor (~~shall~~)
38 must correct the real and personal assessment rolls in accordance
39 with the changes made by the (~~said~~) county board of equalization,
40 and the assessor (~~shall~~) must make duplicate abstracts of such

1 corrected values, one copy of which ((shall)) must be retained in the
2 office, and one copy forwarded to the department of revenue ((~~on or~~
3 ~~before the eighteenth day of August next following the~~) within one
4 week of the last session meeting of the county board of equalization.

5 (3) The county board of equalization ((~~shall meet on the 15th day~~
6 ~~of July~~) must meet upon certification of the county assessment rolls
7 and may continue in session and adjourn from time to time during a
8 period not to exceed four weeks, but ((shall)) must remain in session
9 not less than three days((~~PROVIDED, That~~)). However, the county
10 board of equalization with the approval of the county legislative
11 authority may convene at any time when petitions filed exceed twenty-
12 five, or ten percent of the number of appeals filed in the preceding
13 year, whichever is greater.

14 (4) No taxes, except special taxes, ((shall)) may be extended
15 upon the tax rolls until the property valuations are equalized by the
16 department of revenue for the purpose of raising the state revenue.

17 (5) County legislative authorities as such ((shall)) have at no
18 time ((~~have~~)) any authority to change the valuation of the property
19 of any person or to release or commute in whole or in part the taxes
20 due on the property of any person.

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