
SECOND SUBSTITUTE SENATE BILL 5372

State of Washington

53rd Legislature

1994 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Loveland and Winsley)

Read first time 1/21/94.

1 AN ACT Relating to taxation; amending RCW 9.46.110, 28A.315.440,
2 35.49.130, 36.21.011, 46.44.175, 84.08.130, 84.08.140, 84.12.360,
3 84.12.370, 84.16.090, 84.16.120, 84.16.130, 84.33.130, 84.34.230,
4 84.38.040, 84.40.0301, 84.40.045, 84.40.080, 84.40.090, 84.40.170,
5 84.41.070, 84.44.010, 84.48.050, 84.48.080, 84.48.110, 84.48.120,
6 84.48.150, 84.55.005, 84.55.070, 84.56.340, 84.60.050, 84.69.020, and
7 84.70.010; adding a new section to chapter 82.03 RCW; adding a new
8 section to chapter 84.48 RCW; adding a new section to chapter 84.52
9 RCW; repealing RCW 35.49.120, 36.21.020, 36.21.030, and 84.56.023; and
10 prescribing penalties.

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

12 **Sec. 1.** RCW 9.46.110 and 1991 c 161 s 1 are each amended to read
13 as follows:

14 The legislative authority of any county, city-county, city, or
15 town, by local law and ordinance, and in accordance with the provisions
16 of this chapter and rules and regulations promulgated hereunder, may
17 provide for the taxing of any gambling activity authorized by this
18 chapter within its jurisdiction, the tax receipts to go to the county,
19 city-county, city, or town so taxing the same: PROVIDED, That any such

1 tax imposed by a county alone shall not apply to any gambling activity
2 within a city or town located therein but the tax rate established by
3 a county, if any, shall constitute the tax rate throughout the
4 unincorporated areas of such county: PROVIDED FURTHER, That (1) punch
5 boards and pull-tabs, chances on which shall only be sold to adults,
6 which shall have a fifty cent limit on a single chance thereon, shall
7 be taxed on a basis which shall reflect only the gross receipts from
8 such punch boards and pull-tabs; and (2) no punch board or pull-tab may
9 award as a prize upon a winning number or symbol being drawn the
10 opportunity of taking a chance upon any other punch board or pull-tab;
11 and (3) all prizes for punch boards and pull-tabs must be on display
12 within the immediate area of the premises wherein any such punch board
13 or pull-tab is located and upon a winning number or symbol being drawn,
14 such prize must be immediately removed therefrom, or such omission
15 shall be deemed a fraud for the purposes of this chapter; and (4) when
16 any person shall win over twenty dollars in money or merchandise from
17 any punch board or pull-tab, every licensee hereunder shall keep a
18 public record thereof for at least ninety days thereafter containing
19 such information as the commission shall deem necessary: AND PROVIDED
20 FURTHER, That taxation of bingo and raffles shall never be in an amount
21 greater than ten percent of the gross revenue received therefrom less
22 the amount paid for or as prizes. Taxation of amusement games shall
23 only be in an amount sufficient to pay the actual costs of enforcement
24 of the provisions of this chapter by the county, city or town law
25 enforcement agency and in no event shall such taxation exceed two
26 percent of the gross revenue therefrom less the amount paid for as
27 prizes: PROVIDED FURTHER, That no tax shall be imposed under the
28 authority of this chapter on bingo or amusement games when such
29 activities or any combination thereof are conducted by any bona fide
30 charitable or nonprofit organization as defined in this chapter, which
31 organization has no paid operating or management personnel and has
32 gross income from bingo or amusement games, or a combination thereof,
33 not exceeding five thousand dollars per year, less the amount paid for
34 as prizes. No tax shall be imposed on the first ten thousand dollars
35 of net proceeds from raffles conducted by any bona fide charitable or
36 nonprofit organization as defined in this chapter. Taxation of punch
37 boards and pull-tabs shall not exceed five percent of gross receipts,
38 nor shall taxation of social card games exceed twenty percent of the
39 gross revenue from such games.

1 Taxes imposed under this chapter become a lien upon personal and
2 real property in the same manner as provided for under RCW 84.60.010.

3 **Sec. 2.** RCW 28A.315.440 and 1975 1st ex.s. c 275 s 99 are each
4 amended to read as follows:

5 Upon receipt of the aforesaid certificate, it shall be the duty of
6 the board of county commissioners of each county to levy on all taxable
7 property of that part of the joint school district which lies within
8 the county a tax sufficient to raise the amount necessary to meet the
9 county's proportionate share of the estimated expenditures of the joint
10 district, as shown by the certificate of the educational service
11 district superintendent of the district to which the joint school
12 district belongs. Such taxes shall be levied and collected in the same
13 manner as other taxes are levied and collected, and the proceeds
14 thereof shall be forwarded (~~(quarterly)~~) monthly by the treasurer of
15 each county, other than the county to which the joint district belongs,
16 to the treasurer of the county to which such district belongs and shall
17 be placed to the credit of said district. The treasurer of the county
18 to which a joint school district belongs is hereby declared to be the
19 treasurer of such district.

20 **Sec. 3.** RCW 35.49.130 and 1965 c 7 s 35.49.130 are each amended to
21 read as follows:

22 (~~(In county foreclosures for delinquency in the payment of general
23 taxes, the county treasurer shall mail a copy of the published summons
24 to the treasurer of every city and town within which any property
25 involved in the foreclosure proceeding is situated. The copy of the
26 summons shall be mailed within fifteen days after the first publication
27 thereof, but the county treasurer's failure to do so shall not affect
28 the jurisdiction of the court nor the priority of the tax sought to be
29 foreclosed.)~~)

30 If any property situated in a city or town is offered for sale for
31 general taxes by the county treasurer, the city or town shall have
32 power to protect the lien or liens of any local improvement assessments
33 outstanding against the whole or portion of such property by purchase
34 thereof or otherwise.

35 **Sec. 4.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended
36 to read as follows:

1 Any assessor who deems it necessary to enable him or her to
2 complete the listing and the valuation of the property of his or her
3 county within the time prescribed by law, (1) may appoint one or more
4 well qualified persons to act as (~~his~~) assistants or deputies who
5 shall not engage in the private practice of appraising within the
6 county (~~in which he is~~) where employed without the written permission
7 of the county assessor filed with the county auditor; and each such
8 assistant or deputy so appointed shall, under the direction of the
9 assessor, after taking the required oath, perform all the duties
10 enjoined upon, vested in or imposed upon assessors, and (2) may
11 contract with any persons, firms or corporations, who are expert
12 appraisers, to assist in the valuation of property.

13 To assist each assessor in obtaining adequate and well qualified
14 assistants or deputies, the state department of personnel, after
15 consultation with the Washington state association of county assessors,
16 the Washington state association of counties, and the department of
17 revenue, shall establish by July 1, 1967, and shall thereafter
18 maintain, a classification and salary plan for those employees of an
19 assessor who act as appraisers. The plan shall recommend the salary
20 range and employment qualifications for each position encompassed by
21 it, and shall, to the fullest extent practicable, conform to the
22 classification plan, salary schedules and employment qualifications for
23 state employees performing similar appraisal functions.

24 (~~If~~) An assessor who intends to put such plan into effect (~~in~~
25 ~~his county, he~~) shall inform the department of revenue and the (~~board~~
26 ~~of~~) county (~~commissioners~~) legislative authority of this intent in
27 writing. The department of revenue and the (~~board~~) authority may
28 thereupon each designate a representative, and such representative or
29 representatives as may be designated by the department of revenue or
30 the (~~board~~) legislative authority, or both, shall form with the
31 assessor a committee. The committee so formed may, by unanimous vote
32 only, determine the required number of certified appraiser positions
33 and their salaries necessary to enable the county assessor to carry out
34 the requirements relating to revaluation of property in chapter 84.41
35 RCW. The determination of the committee shall be certified to the
36 (~~board of~~) county (~~commissioners~~) legislative authority. The
37 committee provided for herein may be formed only once in a period of
38 four calendar years.

1 After such determination, the assessor may provide, in each of
2 ((his)) the four next succeeding annual budget estimates, for as many
3 positions as are established in such determination. Each ((board of))
4 county ((commissioners)) legislative authority to which such a budget
5 estimate is submitted shall allow sufficient funds for such positions.
6 An employee may be appointed to a position covered by the plan only if
7 the employee meets the employment qualifications established by the
8 plan.

9 **Sec. 5.** RCW 46.44.175 and 1985 c 22 s 2 are each amended to read
10 as follows:

11 Failure of any person or agent acting for a person who causes to be
12 moved or moves a mobile home as defined in RCW 46.04.302 upon public
13 highways of this state and failure to comply with any of the provisions
14 of RCW 46.44.170 and 46.44.173 is a traffic infraction for which a
15 penalty of not less than one hundred dollars or more than five hundred
16 dollars shall be assessed. In addition to the above penalty, the
17 department of transportation or local authority may withhold issuance
18 of a special permit or suspend a continuous special permit as provided
19 by RCW 46.44.090 and 46.44.093 for a period of not less than thirty
20 days.

21 Any person who shall alter, re-use, transfer, or forge the decal
22 required by RCW 46.44.170, or who shall display a decal knowing it to
23 have been forged, re-used, transferred, or altered, shall be guilty of
24 a gross misdemeanor.

25 Any person or agent who is denied a special permit or whose special
26 permit is suspended may upon request receive a hearing before the
27 department of transportation or the local authority having
28 jurisdiction. The department or the local authority after such hearing
29 may revise its previous action.

30 NEW SECTION. **Sec. 6.** A new section is added to chapter 82.03 RCW
31 to read as follows:

32 In all appeals taken pursuant to RCW 84.08.130 the assessor or
33 taxpayer shall submit evidence of comparable sales to be used in a
34 hearing to the board and to all parties at least ten business days in
35 advance of such hearing. Failure to comply with the requirements set
36 forth in this section shall be grounds for the board, upon objection,

1 to continue the hearing or refuse to consider evidence not timely
2 submitted.

3 **Sec. 7.** RCW 84.08.130 and 1992 c 206 s 10 are each amended to read
4 as follows:

5 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
6 any county board of equalization may appeal to the board of tax appeals
7 by filing with the ~~((county auditor))~~ board of tax appeals a notice of
8 appeal ~~((in duplicate))~~ within thirty days after the mailing of the
9 decision of such board of equalization, which notice shall specify the
10 actions complained of ~~((, and said auditor shall forthwith transmit one
11 of said notices to the board of tax appeals))~~; and in like manner any
12 county assessor may appeal to the board of tax appeals from any action
13 of any county board of equalization. There shall be no fee charged for
14 the filing of an appeal. The petitioner shall ~~((provide))~~ serve a copy
15 of the notice of appeal ~~((to))~~ on all named parties within the same
16 thirty-day time period ~~((provided in the rules of practice and
17 procedure of the board of tax appeals))~~. Appeals which are not filed
18 and served as provided in this section shall be ~~((continued or))~~
19 dismissed. The board of tax appeals shall require the board appealed
20 from to file a true and correct copy of its decision in such action and
21 all evidence taken in connection therewith, and may receive further
22 evidence, and shall make such order as in its judgment is just and
23 proper. An appeal of an action by a county board of equalization shall
24 be deemed to have been filed and served within the thirty-day period if
25 it is postmarked on or before the thirtieth day after the mailing of
26 the decision of the board of equalization.

27 (2) The board of tax appeals may enter an order, pursuant to
28 subsection (1) of this section, that has effect up to the end of the
29 assessment cycle used by the assessor, if there has been no intervening
30 change in the assessed value during that time.

31 **Sec. 8.** RCW 84.08.140 and 1975 1st ex.s. c 278 s 157 are each
32 amended to read as follows:

33 Any taxpayer feeling aggrieved by the levy or levies of any taxing
34 district except levies authorized by a vote of the people of the
35 district may appeal therefrom to the department of revenue as
36 hereinafter provided. Such taxpayer, upon the execution of a bond,
37 with two or more sufficient sureties to be approved by the county

1 auditor, payable to the state of Washington, in the penal sum of two
2 hundred dollars and conditioned that if the petitioner shall fail in
3 his appeal for a reduction of said levy or levies ((he)) the taxpayer
4 will pay the taxable costs of the hearings hereinafter provided, not
5 exceeding the amount of such bond, may file a written complaint with
6 the county auditor wherein such taxing district is located not later
7 than ten days after the making and entering of such levy or levies,
8 setting forth in such form and detail as the department of revenue
9 shall by general rule prescribe, ((his)) the taxpayer's objections to
10 such levy or levies. Upon the filing of such complaint, the county
11 auditor shall immediately transmit a certified copy thereof, together
12 with a copy of the budget or estimates of such taxing district as
13 finally adopted, including estimated revenues and such other
14 information as the department of revenue shall by rule require, to the
15 department of revenue. The department of revenue shall fix a date for
16 a hearing on said complaint at the earliest convenient time after
17 receipt of said record, which hearing shall be held in the county in
18 which said taxing district is located, and notice of such hearing shall
19 be given to the officials of such taxing district, charged with
20 determining the amount of its levies, and to the taxpayer on said
21 complaint by registered mail at least five days prior to the date of
22 said hearing. At such hearings all interested parties may be heard and
23 the department of revenue shall receive all competent evidence. After
24 such hearing, the department of revenue shall either affirm or decrease
25 the levy or levies complained of, in accordance with the evidence, and
26 shall thereupon certify its action with respect thereto to the county
27 auditor, who, in turn, shall certify it to the taxing district or
28 districts affected, and the action of the department of revenue with
29 respect to such levy or levies shall be final and conclusive.

30 **Sec. 9.** RCW 84.12.360 and 1987 c 153 s 3 are each amended to read
31 as follows:

32 The actual cash value of the operating property assessed to a
33 company, as fixed and determined by the ((state board)) department of
34 ((equalization)) revenue, shall be apportioned by the department of
35 revenue to the respective counties and to the taxing districts thereof
36 wherein such property is located in the following manner:

37 (1) Property of steam, suburban, and interurban railroad companies,
38 telegraph companies and pipe line companies--upon the basis of that

1 proportion of the value of the total operating property within the
2 state which the mileage of track, as classified by the department of
3 revenue (in case of railroads), mileage of wire (in the case of
4 telegraph companies), and mileage of pipe line (in the case of pipe
5 line companies) within each county or taxing district bears to the
6 total mileage thereof within the state, at the end of the calendar year
7 last past. For the purpose of such apportionment the department may
8 classify railroad track.

9 (2) Property of street railroad companies, telephone companies,
10 electric light and power companies, gas companies, water companies,
11 heating companies and toll bridge companies--upon the basis of relative
12 value of the operating property within each county and taxing district
13 to the value of the total operating property within the state to be
14 determined by such factors as the department of revenue shall deem
15 proper.

16 (3) Planes or other aircraft of airplane companies and watercraft
17 of steamboat companies--upon the basis of such factor or factors of
18 allocation, to be determined by the department of revenue, as will
19 secure a substantially fair and equitable division between counties and
20 other taxing districts.

21 All other property of airplane companies and steamboat
22 companies--upon the basis set forth in (~~subdivision~~) subsection (2)
23 (~~hereof~~) of this section.

24 The basis of apportionment with reference to all public utility
25 companies above prescribed shall not be deemed exclusive and the
26 department of revenue in apportioning values of such companies may also
27 take into consideration such other information, facts, circumstances,
28 or allocation factors as will enable it to make a substantially just
29 and correct valuation of the operating property of such companies
30 within the state and within each county thereof.

31 **Sec. 10.** RCW 84.12.370 and 1975 1st ex.s. c 278 s 171 are each
32 amended to read as follows:

33 When the (~~state board~~) department of (~~equalization~~) revenue
34 shall have determined the equalized assessed value of the operating
35 property of each company in each of the respective counties and in the
36 taxing districts thereof, as hereinabove provided, the department of
37 revenue shall certify such equalized assessed value to the county
38 assessor of the proper county. The county assessor shall enter the

1 company's real operating property upon the real property tax rolls and
2 the company's personal operating property upon the personal property
3 tax rolls of ((his)) the county assessor's county, together with the
4 values so apportioned, and the same shall be and constitute the
5 assessed valuation of the operating property of the company in such
6 county and the taxing districts therein for that year, upon which taxes
7 shall be levied and collected in the same manner as on the general
8 property of such county.

9 **Sec. 11.** RCW 84.16.090 and 1975 1st ex.s. c 278 s 181 are each
10 amended to read as follows:

11 Upon the assessment roll shall be placed after the name of each
12 company a general description of the operating property of the company,
13 which shall be considered sufficient if described in the language of
14 subdivision (3) of RCW 84.16.010 or otherwise, following which shall be
15 entered the actual cash value of the operating property as determined
16 by the department of revenue. No assessment shall be invalid by a
17 mistake in the name of the company assessed, by omission of the name of
18 the owner or by the entry of a name other than that of the true owner.
19 When the department of revenue shall have prepared the assessment roll
20 and entered thereon the actual cash value of the operating property of
21 the company, as herein required, it shall notify the company by mail of
22 the valuation determined by it and entered upon said roll; and
23 thereupon such valuation shall become the actual cash value of the
24 operating property of the company, subject to revision or correction by
25 the ((state-board)) department of ((equalization)) revenue as
26 hereinafter provided; and shall be the valuation upon which, after
27 equalization by the ((state-board)) department of ((equalization))
28 revenue as hereinafter provided, the taxes of such company shall be
29 based and computed.

30 **Sec. 12.** RCW 84.16.120 and 1961 c 15 s 84.16.120 are each amended
31 to read as follows:

32 The actual cash value of the property of each company as fixed and
33 determined by the ((state-board)) department of ((equalization))
34 revenue as herein provided shall be apportioned to the respective
35 counties in the following manner:

36 (1) If all the operating property of the company is situated
37 entirely within a county and none of such property is located within,

1 extends into, or through or is operated into or through any other
2 county, the entire value thereof shall be apportioned to the county
3 within which such property is situate, located and operated.

4 (2) If the operating property of any company is situated or located
5 within, extends into or is operated into or through more than one
6 county, the value thereof shall be apportioned to the respective
7 counties into or through which its cars are operated in the proportion
8 that the length of main line track of the respective railroads moving
9 such cars in such counties bears to the total length of main line track
10 of such respective railroads in this state.

11 (3) If the property of any company is of such character that it
12 will not be reasonable, feasible or fair to apportion the value as
13 hereinabove provided, the value thereof shall be apportioned between
14 the respective counties into or through which such property extends or
15 is operated or in which the same is located in such manner as may be
16 reasonable, feasible and fair.

17 **Sec. 13.** RCW 84.16.130 and 1975 1st ex.s. c 278 s 183 are each
18 amended to read as follows:

19 When the (~~state board~~) department of (~~equalization~~) revenue
20 shall have determined the equalized or assessed value of the operating
21 property of each company in the respective counties as hereinabove
22 provided, the department of revenue shall certify such equalized or
23 assessed value to the county assessor of the proper county; and the
24 county assessor shall apportion and distribute such assessed or
25 equalized valuation to and between the several taxing districts of
26 (~~his~~) the county assessor's county entitled to a proportionate value
27 thereof in the manner prescribed in RCW 84.16.120 for apportionment of
28 values between counties. The county assessor shall enter such
29 assessment upon the personal property tax rolls of (~~his~~) the county
30 assessor's county, together with the values so apportioned, and the
31 same shall be and constitute the assessed valuation of the operating
32 company in such county for that year, upon which taxes shall be levied
33 and collected the same as on general property of the county.

34 **Sec. 14.** RCW 84.33.130 and 1986 c 100 s 57 are each amended to
35 read as follows:

36 (1) An owner of land desiring that it be designated as forest land
37 and valued pursuant to RCW 84.33.120 as of January 1 of any year

1 commencing with 1972 shall make application to the county assessor
2 before such January 1.

3 (2) The application shall be made upon forms prepared by the
4 department of revenue and supplied by the county assessor, and shall
5 include the following:

6 (a) A legal description of or assessor's tax lot numbers for all
7 land the applicant desires to be designated as forest land;

8 (b) The date or dates of acquisition of such land;

9 (c) A brief description of the timber on such land, or if the
10 timber has been harvested, the owner's plan for restocking;

11 (d) Whether there is a forest management plan for such land;

12 (e) If so, the nature and extent of implementation of such plan;

13 (f) Whether such land is used for grazing;

14 (g) Whether such land has been subdivided or a plat filed with
15 respect thereto;

16 (h) Whether such land and the applicant are in compliance with the
17 restocking, forest management, fire protection, insect and disease
18 control and forest debris provisions of Title 76 RCW or any applicable
19 regulations thereunder;

20 (i) Whether such land is subject to forest fire protection
21 assessments pursuant to RCW 76.04.610;

22 (j) Whether such land is subject to a lease, option or other right
23 which permits it to be used for any purpose other than growing and
24 harvesting timber;

25 (k) A summary of the past experience and activity of the applicant
26 in growing and harvesting timber;

27 (l) A summary of current and continuing activity of the applicant
28 in growing and harvesting timber;

29 (m) A statement that the applicant is aware of the potential tax
30 liability involved when such land ceases to be designated as forest
31 land;

32 (n) An affirmation that the statements contained in the application
33 are true and that the land described in the application is, by itself
34 or with other forest land not included in the application, in
35 contiguous ownership of twenty or more acres which is primarily devoted
36 to and used for growing and harvesting timber.

37 The assessor shall afford the applicant an opportunity to be heard if
38 the application so requests.

1 (3) The assessor shall act upon the application with due regard to
2 all relevant evidence and without any one or more items of evidence
3 necessarily being determinative, except that the application may be
4 denied for one of the following reasons, without regard to other items:

5 (a) The land does not contain either a "merchantable stand of
6 timber" or an "adequate stocking" as defined (~~in RCW 76.08.010, or any~~
7 ~~laws or regulations adopted to replace such minimum standards~~) by rule
8 adopted by the forest practices board, except this reason (a) shall not
9 alone be sufficient for denial of the application (i) if such land has
10 been recently harvested or supports a growth of brush or noncommercial
11 type timber, and the application includes a plan for restocking within
12 three years or such longer period necessitated by unavailability of
13 seed or seedlings, or (ii) if only isolated areas within such land do
14 not meet such minimum standards due to rock outcroppings, swamps,
15 unproductive soil or other natural conditions;

16 (b) The applicant, with respect to such land, has failed to comply
17 with a final administrative or judicial order with respect to a
18 violation of the restocking, forest management, fire protection, insect
19 and disease control and forest debris provisions of Title 76 RCW or any
20 applicable regulations thereunder;

21 (c) The land abuts a body of salt water and lies between the line
22 of ordinary high tide and a line paralleling such ordinary high tide
23 line and two hundred feet horizontally landward therefrom, except that
24 if the higher and better use determined by the assessor to exist for
25 such land would not be permitted or economically feasible by virtue of
26 any federal, state or local law or regulation such land shall be
27 assessed and valued pursuant to the procedures set forth in RCW
28 84.33.110 and 84.33.120 without being designated. The application
29 shall be deemed to have been approved unless, prior to May 1, of the
30 year after such application was mailed or delivered to the assessor, he
31 or she shall notify the applicant in writing of the extent to which the
32 application is denied.

33 (4) An owner who receives notice pursuant to subsection (3) of this
34 section that his or her application has been denied may appeal such
35 denial to the county board of equalization.

36 **Sec. 15.** RCW 84.34.230 and 1973 1st ex.s. c 195 s 94 are each
37 amended to read as follows:

1 For the purpose of acquiring conservation futures as well as other
2 rights and interests in real property pursuant to RCW 84.34.210 and
3 84.34.220, a county may levy an amount not to exceed six and one-
4 quarter cents per thousand dollars of assessed valuation against the
5 assessed valuation of all taxable property within the county, which
6 levy shall be in addition to that authorized by RCW (~~84.52.050 and~~)
7 84.52.043.

8 **Sec. 16.** RCW 84.38.040 and 1984 c 220 s 22 are each amended to
9 read as follows:

10 (1) Each claimant electing to defer payment of special assessments
11 and/or real property tax obligations under this chapter shall file with
12 the county assessor, on forms prescribed by the department and supplied
13 by the assessor, a written declaration thereof. The declaration to
14 defer special assessments and/or real property taxes for any year shall
15 be filed no later than thirty days before the tax or assessment is due
16 or thirty days after receiving notice under RCW (~~84.64.030 or~~)
17 84.64.050, whichever is later: PROVIDED, That for good cause shown,
18 the department may waive this requirement.

19 (2) The declaration shall designate the property to which the
20 deferral applies, and shall include a statement setting forth (a) a
21 list of all members of the claimant's household, (b) the claimant's
22 equity value in his residence, (c) facts establishing the eligibility
23 for the deferral under the provisions of this chapter, and (d) any
24 other relevant information required by the rules of the department.
25 Each copy shall be signed by the claimant subject to the penalties as
26 provided in chapter (~~9.72~~) 9A.72 RCW for (~~the~~) false swearing. The
27 first declaration to defer filed in a county shall include proof of the
28 claimant's age acceptable to the assessor.

29 (3) The county assessor shall determine if each claimant shall be
30 granted a deferral for each year but the claimant shall have the right
31 to appeal this determination to the county board of equalization whose
32 decision shall be final as to the deferral of that year.

33 **Sec. 17.** RCW 84.40.0301 and 1971 ex.s. c 288 s 2 are each amended
34 to read as follows:

35 (~~1~~) Upon review by any court, or appellate body, of a
36 determination of the valuation of property for purposes of taxation, it
37 shall be presumed that the determination of the public official charged

1 with the duty of establishing such value is correct but this
2 presumption shall not be a defense against any correction indicated by
3 clear, cogent and convincing evidence.

4 ~~((2) In any administrative or judicial proceeding pending upon May
5 21, 1971 or arising from the property revaluation under the provisions
6 of section 4, chapter 282, Laws of 1969 ex. sess., and section 1,
7 chapter 95, Laws of 1970 ex. sess., the provisions of this section will
8 apply. This paragraph shall not be construed so as to limit in any way
9 the provisions of subsection (1) of this section.))~~

10 **Sec. 18.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended
11 to read as follows:

12 The assessor shall give notice of any change in the true and fair
13 value of real property for the tract or lot of land and any
14 improvements thereon no later than thirty days after appraisal:
15 PROVIDED, That no such notice shall be mailed during the period from
16 January 15 to February 15 of each year: PROVIDED FURTHER, That no
17 notice need be sent with respect to changes in valuation of forest land
18 made pursuant to chapter 84.33 RCW.

19 The notice shall contain a statement of both the prior and the new
20 true and fair value and the ratio of the assessed value to the true and
21 fair value on which the assessment of the property is based, stating
22 separately land and improvement values, and a brief statement of the
23 procedure for appeal to the board of equalization and the time, date,
24 and place of the meetings of the board.

25 The notice shall be mailed by the assessor to the taxpayer.

26 If any taxpayer, as shown by the tax rolls, holds solely a security
27 interest in the real property which is the subject of the notice,
28 pursuant to a mortgage, contract of sale, or deed of trust, such
29 taxpayer shall, upon written request of the assessor, supply, within
30 thirty days of receipt of such request, to the assessor the name and
31 address of the person making payments pursuant to the mortgage,
32 contract of sale, or deed of trust, and thereafter such person shall
33 also receive a copy of the notice provided for in this section.
34 Willful failure to comply with such request within the time limitation
35 provided for herein shall make such taxpayer subject to a maximum civil
36 penalty of five ~~((dollars for each parcel of real property within the
37 scope of the request in which it holds the security interest, the
38 aggregate of such penalties in any one year not to exceed five))~~

1 thousand dollars. The penalties provided for herein shall be
2 recoverable in an action by the county prosecutor, and when recovered
3 shall be deposited in the county current expense fund. The assessor
4 shall make the request provided for by this section during the month of
5 January.

6 **Sec. 19.** RCW 84.40.080 and 1973 2nd ex.s. c 8 s 1 are each amended
7 to read as follows:

8 ((The)) An assessor((, upon his own motion, or upon the application
9 of any taxpayer,)) shall enter ((in the detail and assessment list of
10 the current)) on the assessment roll in any year any property shown to
11 have been omitted from the assessment ((list)) roll of any preceding
12 year, at the ((valuation of that)) value for the preceding year, or if
13 not then valued, at such ((valuation)) value as the assessor shall
14 determine ((from)) for the preceding year, and such ((valuation)) value
15 shall be stated ((in a separate line)) separately from the
16 ((valuation)) value of ((the current)) any other year. ((Where
17 improvements have not been valued and assessed as a part of the real
18 estate upon which the same may be located, as evidenced by the
19 assessment rolls, they may be separately valued and assessed as omitted
20 property under this section)) When any improvement has not been placed
21 on an assessment roll as a part of the real estate upon which it is
22 located, the improvement may, subject to RCW 84.40.085, be subsequently
23 placed upon the assessment roll regardless of whether any other
24 improvement on the real estate is listed on the assessment roll. For
25 purposes of this section it is immaterial whether an assessment roll
26 lists each improvement separately: PROVIDED, That no such assessment
27 shall be made in any case where a bona fide purchaser((,
28 encumbrancer,)) or contract buyer has acquired any interest in said
29 property prior to the time such improvements are assessed. When such
30 an omitted assessment is made, the taxes levied thereon may be paid
31 within one year of the due date of the taxes for the year in which the
32 assessment is made without penalty or interest: AND PROVIDED FURTHER,
33 That in the assessment of personal property, the assessor shall assess
34 the omitted value not reported by the taxpayer as evidenced by an
35 inspection of either the property or the books and records of said
36 taxpayer by the assessor.

1 **Sec. 20.** RCW 84.40.090 and 1961 c 15 s 84.40.090 are each amended
2 to read as follows:

3 It shall be the duty of assessors, when assessing real or personal
4 property, to designate the name or number of each taxing and road
5 district in which each person and each description of property assessed
6 is liable for taxes(~~(, which designation shall be made by writing the~~
7 ~~name or number of the districts opposite each assessment in the column~~
8 ~~provided for that purpose in the detail and assessment list))~~). When
9 the real and personal property of any person is assessable in several
10 taxing districts and/or road districts, the amount in each shall be
11 assessed (~~(on separate detail and assessment lists, and all property~~
12 ~~assessable in incorporated cities or towns shall be assessed in~~
13 ~~consecutive books, where more than one book is necessary, separate from~~
14 ~~outside property and separately, and the name of the owner, if known,~~
15 ~~together with his post office address, placed opposite each amount))~~
16 separately.

17 **Sec. 21.** RCW 84.40.170 and 1961 c 15 s 84.40.170 are each amended
18 to read as follows:

19 (1) In all cases of irregular subdivided tracts or lots of land
20 other than any regular government subdivision the county assessor shall
21 outline a plat of such tracts or lots and notify the owner or owners
22 thereof with a request to have the same surveyed by the county
23 engineer, and cause the same to be platted into numbered (or lettered)
24 lots or tracts: PROVIDED, HOWEVER, That where any county has in its
25 possession the correct field notes of any such tract or lot of land a
26 new survey shall not be necessary, but such tracts may be mapped from
27 such field notes. In case the owner of such tracts or lots neglects or
28 refuses to have the same surveyed or platted, the county assessor shall
29 notify the (~~board of~~) county (~~commissioners~~) legislative authority
30 in and for the county, who may order and direct the county engineer to
31 make the proper survey and plat of the tracts and lots. A plat shall
32 be made on which said tracts or lots of land shall be accurately
33 described by lines, and numbered (or lettered), which numbers (or
34 letters) together with number of the section, township and range shall
35 be distinctly marked on such plat, and the field notes of all such
36 tracts or lots of land shall describe each tract or lot according to
37 the survey, and such tract or lot shall be numbered (or lettered) to
38 correspond with its number (or letter) on the map. The plat shall be

1 given a designated name by the surveyor thereof. When the survey,
2 plat, field notes and name of plat, shall have been approved by the
3 ~~((board of))~~ county ~~((commissioners))~~ legislative authority, the plat
4 and field notes shall be filed and recorded in the office of the county
5 auditor, and the description of any tract or lot of land described in
6 said plats by number (or letter), section, township and range, shall be
7 a sufficient and legal description for revenue and all other purposes.

8 (2) Upon the request of eighty percent of the owners of the
9 property to be surveyed and the approval of the county legislative
10 authority, the county assessor may charge for actual costs and file a
11 lien against the subject property if the costs are not repaid within
12 ninety days of notice of completion, which may be collected as if such
13 charges had been levied as a property tax.

14 **Sec. 22.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
15 amended to read as follows:

16 If the department of revenue finds upon its own investigation, or
17 upon a showing by others, that the revaluation program for any county
18 is not proceeding for any reason as herein directed, ~~((or is not~~
19 ~~proceeding for any reason with sufficient rapidity to be completed~~
20 ~~before June 1, 1958,))~~ the department of revenue shall advise both the
21 ~~((board of))~~ county ~~((commissioners))~~ legislative authority and the
22 county assessor of such finding. Within thirty days after receiving
23 such advice, the ~~((board of))~~ county ~~((commissioners))~~ legislative
24 authority, at regular or special session, either (1) shall authorize
25 such expenditures as will enable the assessor to complete the
26 revaluation program as herein directed, or (2) shall direct the
27 assessor to request special assistance from the department of revenue
28 for aid in effectuating the county's revaluation program.

29 **Sec. 23.** RCW 84.44.010 and 1961 c 15 s 84.44.010 are each amended
30 to read as follows:

31 Personal property, except such as is required in this title to be
32 listed and assessed otherwise, shall be listed and assessed in the
33 county where it is situated. ~~((The personal property pertaining to the~~
34 ~~business of a merchant or of a manufacturer shall be listed in the town~~
35 ~~or place where his business is carried on.))~~

1 **Sec. 24.** RCW 84.48.050 and 1961 c 15 s 84.48.050 are each amended
2 to read as follows:

3 The county assessor shall, on or before the fifteenth day of
4 January in each year, make out and transmit to the state auditor, in
5 such form as may be prescribed, a complete abstract of the tax rolls of
6 the county, showing the number of acres of land assessed, the value of
7 such land, including the structures thereon; the value of town and city
8 lots, including structures; the total value of all taxable personal
9 property in the county; the aggregate amount of all taxable property in
10 the county; the total amount as equalized and the total amount of taxes
11 levied in the county for state, county, city and other taxing district
12 purposes, for that year. Should the assessor of any county fail to
13 transmit to the (~~state board~~) department of (~~equalization~~) revenue
14 the abstract provided for in RCW 84.48.010 by the (~~time the state~~
15 ~~board of equalization convenes~~) eighteenth of August, and if, by
16 reason of such failure to transmit such abstract, any county shall fail
17 to collect and pay to the state its due proportion of the state tax for
18 any year, the (~~state board~~) department of (~~equalization~~) revenue
19 shall, at its next annual session, ascertain what amount of state tax
20 said county has failed to collect, and certify the same to the state
21 auditor, who shall charge the amount to the proper county and notify
22 the auditor of said county of the amount of said charge; said sum shall
23 be due and payable immediately by warrant in favor of the state on the
24 current expense fund of said county.

25 **Sec. 25.** RCW 84.48.080 and 1990 c 283 s 1 are each amended to read
26 as follows:

27 Annually during the months of September and October, the department
28 of revenue shall examine and compare the returns of the assessment of
29 the property in the several counties of the state, and the assessment
30 of the property of railroad and other companies assessed by the
31 department, and proceed to equalize the same, so that each county in
32 the state shall pay its due and just proportion of the taxes for state
33 purposes for such assessment year, according to the ratio the valuation
34 of the property in each county bears to the total valuation of all
35 property in the state.

36 First. The department shall classify all property, real and
37 personal, and shall raise and lower the valuation of any class of
38 property in any county to a value that shall be equal, so far as

1 possible, to the true and fair value of such class as of January 1st of
2 the current year for the purpose of ascertaining the just amount of tax
3 due from each county for state purposes. In equalizing personal
4 property as of January 1st of the current year, the department shall
5 use the assessment level of the preceding year. Such classification
6 may be on the basis of types of property, geographical areas, or both.
7 For purposes of this section, for each county that has not provided the
8 department with an assessment return by December 1st, the department
9 shall proceed, using facts and information and in a manner it deems
10 appropriate, to estimate the value of each class of property in the
11 county.

12 Second. The department shall keep a full record of its proceedings
13 and the same shall be published annually by the department.

14 The department shall levy the state taxes authorized by law:
15 PROVIDED, That the amount levied in any one year for general state
16 purposes shall not exceed the lawful dollar rate on the dollar of the
17 assessed value of the property of the entire state, which assessed
18 value shall be one hundred percent of the true and fair value of such
19 property in money. The department shall apportion the amount of tax
20 for state purposes levied by the department, among the several
21 counties, in proportion to the valuation of the taxable property of the
22 county for the year as equalized by the department: PROVIDED, That for
23 purposes of this apportionment, the department shall recompute the
24 previous year's levy and the apportionment thereof to correct for
25 changes and errors in taxable values reported to the department after
26 October 1 of the preceding year and shall adjust the apportioned amount
27 of the current year's state levy for each county by the difference
28 between the apportioned amounts established by the original and revised
29 levy computations for the previous year. For purposes of this section,
30 changes in taxable values mean a final adjustment made by a county
31 board of equalization, the state board of tax appeals, or a court of
32 competent jurisdiction and shall include additions of omitted property,
33 other additions or deletions from the assessment or tax rolls, any
34 assessment return provided by a county to the department subsequent to
35 December 1st, or a change in the indicated ratio of a county. Errors
36 in taxable values mean errors corrected by a final reviewing body.

37 The department shall have authority to adopt rules and regulations
38 to enforce obedience to its orders in all matters in relation to the

1 returns of county assessments, the equalization of values, and the
2 apportionment of the state levy by the department.

3 After the completion of the duties hereinabove prescribed, the
4 director of the department shall certify the record of the proceedings
5 of the department under this section, the tax levies made for state
6 purposes and the apportionment thereof among the counties, and the
7 certification shall be available for public inspection.

8 **Sec. 26.** RCW 84.48.110 and 1987 c 168 s 1 are each amended to read
9 as follows:

10 Within three days after the record of the proceedings of the
11 ~~((state board))~~ department of ~~((equalization))~~ revenue is certified by
12 the director of the department, the department shall transmit to each
13 county assessor a copy of the record of the proceedings of the
14 ~~((board))~~ department, specifying the amount to be levied and collected
15 ~~((on said assessment books))~~ for state purposes for such year, and in
16 addition thereto it shall certify to each county assessor the amount
17 due to each state fund and unpaid from such county for the fifth
18 preceding year, and such delinquent state taxes shall be added to the
19 amount levied for the current year. The department shall close the
20 account of each county for the fifth preceding year and charge the
21 amount of such delinquency to the tax levy of the current year. These
22 delinquent taxes shall not be subject to chapter 84.55 RCW. All taxes
23 collected on and after the first day of July last preceding such
24 certificate, on account of delinquent state taxes for the fifth
25 preceding year shall belong to the county and by the county treasurer
26 be credited to the current expense fund of the county in which
27 collected.

28 **Sec. 27.** RCW 84.48.120 and 1987 c 168 s 2 are each amended to read
29 as follows:

30 It shall be the duty of the county assessor of each county, when he
31 shall have received from the state department of revenue the assessed
32 valuation of the property of railroad and other companies assessed by
33 the department of revenue and apportioned to the county, and placed the
34 same on the tax rolls, and received the report of the department of
35 revenue of the amount of taxes levied for state purposes, to compute
36 the required percent on the assessed value of property in the county,
37 and such state taxes shall be extended on the tax rolls in the proper

1 column: PROVIDED, That the rates so computed shall not be such as to
2 raise a surplus of more than five percent over the total amount
3 required by the (~~state board~~) department of (~~equalization~~) revenue:
4 PROVIDED FURTHER, That any surplus raised shall be remitted to the
5 state in accordance with RCW 84.56.280.

6 **Sec. 28.** RCW 84.48.150 and 1973 1st ex.s. c 30 s 1 are each
7 amended to read as follows:

8 The assessor shall, upon the request of any taxpayer who petitions
9 the board of equalization for review of a tax claim or valuation
10 dispute, make available to said taxpayer a compilation of comparable
11 sales utilized by the assessor in establishing such taxpayer's property
12 valuation. If valuation criteria other than comparable sales were
13 used, the assessor shall furnish the taxpayer with such other factors
14 and the addresses of such other property used in making the
15 determination of value.

16 The assessor shall within (~~thirty~~) sixty days of such request but
17 at least (~~ten~~) fifteen business days prior to such taxpayer's
18 appearance before the board of equalization make available to the
19 taxpayer the valuation criteria and/or comparable(~~s~~) sales which
20 shall not be subsequently changed (~~or modified~~) by the assessor
21 (~~during review or appeal proceedings~~) unless the assessor has found
22 new evidence supporting the assessor's valuation, in which situation
23 the assessor shall provide such additional evidence to the taxpayer and
24 the board of equalization at least (~~ten~~) fifteen business days prior
25 to the hearing (~~on appeal or review proceedings~~) at the board of
26 equalization. A taxpayer who lists comparable sales on (~~his~~) a
27 notice of appeal (~~shall not thereafter use other comparables during~~
28 ~~the review of appeal proceedings~~: PROVIDED, That the taxpayer may
29 change the comparable sales he is using in proceedings subsequent to
30 the county board of equalization only if he provides a listing of such
31 different comparables to the assessor at least five business days prior
32 to such subsequent proceedings: PROVIDED FURTHER, That the board of
33 equalization may waive the requirements contained in the preceding
34 proviso or allow the assessor a continuance of reasonable duration to
35 check the comparables furnished by the taxpayer)) shall not
36 subsequently change such sales unless the taxpayer has found new
37 evidence supporting the taxpayer's proposed valuation in which case the
38 taxpayer shall provide such additional evidence to the assessor and

1 board of equalization at least ten business days prior to the hearing.
2 If either the assessor or taxpayer do not meet the requirements of this
3 section the board of equalization may continue the hearing to provide
4 the parties an opportunity to review all evidence or, upon objection,
5 refuse to consider sales not submitted in a timely manner.

6 NEW SECTION. Sec. 29. A new section is added to chapter 84.48 RCW
7 to read as follows:

8 The board of equalization may enter an order that has effect up to
9 the end of the assessment cycle used by the assessor, if there has been
10 no intervening change in the assessed value during that time.

11 NEW SECTION. Sec. 30. A new section is added to chapter 84.52 RCW
12 to read as follows:

13 (1) Annually, at the time required by law for the levying of taxes
14 for county purposes, the proper county officers required by law to make
15 and enter such tax levies shall make and enter a tax levy or levies as
16 follows:

17 (a) A levy upon all of the taxable property within the county for
18 the amount of all taxes levied by the county for county or state
19 purposes that were:

20 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
21 preceding twelve months; or

22 (ii) Not collected because of changes made after final
23 certification of the assessment roll.

24 (b) A levy upon all of the taxable property of each taxing district
25 within the county for the amount of all taxes levied by the county for
26 the purposes of such taxing district that were:

27 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the
28 preceding twelve months; or

29 (ii) Not collected because of changes made after final
30 certification of the assessment roll.

31 (2) For purposes of this section, "changes" means increases or
32 decreases in assessed value of property resulting from an error or
33 final adjustments made by a county board of equalization, the state
34 board of tax appeals, or a court of competent jurisdiction, including
35 changes reflecting settlements of proceedings in such board or court.
36 "Changes" does not include changes in assessed value of property
37 resulting from actions brought to recover taxes under RCW 84.68.020.

1 **Sec. 31.** RCW 84.55.005 and 1983 1st ex.s. c 62 s 11 are each
2 amended to read as follows:

3 As used in this chapter, the term "regular property taxes" has the
4 meaning given it in RCW 84.04.140, and also includes amounts received
5 in lieu of regular property taxes (~~(under RCW 84.09.080)~~).

6 **Sec. 32.** RCW 84.55.070 and 1982 1st ex.s. c 28 s 2 are each
7 amended to read as follows:

8 The provisions of this chapter shall not apply to a levy, including
9 the state levy, or that portion of a levy, made by or for a taxing
10 district for the purpose stated in section 30 of this act, or made by
11 or for a taxing district for the purpose of funding a property tax
12 refund paid or to be paid pursuant to the provisions of chapter 84.68
13 RCW or attributable to a property tax refund paid or to be paid
14 pursuant to the provisions of chapter 84.69 RCW, attributable to
15 amounts of state taxes withheld under RCW 84.56.290 or the provisions
16 of chapter 84.69 RCW, or otherwise attributable to state taxes lawfully
17 owing by reason of adjustments made under RCW 84.48.080.

18 **Sec. 33.** RCW 84.56.340 and 1985 c 395 s 4 are each amended to read
19 as follows:

20 Any person desiring to pay taxes upon any part or parts of real
21 property heretofore or hereafter assessed as one parcel, or tract, may
22 do so by applying to the county assessor, who must carefully
23 investigate and ascertain the relative or proportionate value said part
24 bears to the whole tract assessed, on which basis the assessment must
25 be divided, and the assessor shall forthwith certify such proportionate
26 value to the county treasurer: PROVIDED, That excepting when property
27 is being acquired for public use, or where a person or financial
28 institution desires to pay the taxes and any penalties and interest on
29 a mobile home upon which they have a lien by mortgage or otherwise, no
30 segregation of property for tax purposes shall be made unless all
31 delinquent taxes and assessments on the entire tract have been paid in
32 full(~~(: AND PROVIDED FURTHER, That where the assessed valuation of the~~
33 ~~tract to be divided exceeds two thousand dollars a notice by registered~~
34 ~~mail must be given by the assessor to the several owners interested in~~
35 ~~said tract, if known, and if no protest against said division be filed~~
36 ~~with the county assessor within twenty days from date of notice,))
37 The county assessor shall duly certify the proportionate value to the~~

1 county treasurer. The county treasurer, upon receipt of certification,
2 shall duly accept payment and issue receipt on the apportionment
3 certified by the county assessor. In cases where protest is filed to
4 said division appeal shall be made to the county commissioners at their
5 next regular session for final division, and the county treasurer shall
6 accept and receipt for said taxes as determined and ordered by county
7 commissioners. Any person desiring to pay on an undivided interest in
8 any real property may do so by paying to the county treasurer a sum
9 equal to such proportion of the entire taxes charged on the entire
10 tract as interest paid on bears to the whole.

11 **Sec. 34.** RCW 84.60.050 and 1971 ex.s. c 260 s 2 are each amended
12 to read as follows:

13 (1) When real property is acquired by purchase or condemnation by
14 the state of Washington, any county or municipal corporation or is
15 placed under a recorded agreement for immediate possession and use or
16 an order of immediate possession and use pursuant to RCW 8.04.090, such
17 property shall continue to be subject to the tax lien for the years
18 prior to the year in which the property is so acquired or placed under
19 such agreement or order, of any tax levied by the state, county,
20 municipal corporation or other tax levying public body, except as is
21 otherwise provided in RCW 84.60.070.

22 (2) The lien for taxes applicable to the real property being
23 acquired or placed under immediate possession and use for the year in
24 which such real property is so acquired or placed under immediate
25 possession and use shall be for only the pro rata portion of taxes
26 allocable to that portion of the year prior to the date of execution of
27 the instrument vesting title, date of recording such agreement of
28 immediate possession and use, date of such order of immediate
29 possession and use, or date of judgment. No taxes levied or tax lien on
30 such property allocable to a period subsequent to the dates identified
31 in this subsection shall be valid and any such taxes levied shall be
32 canceled as provided in RCW (~~(84.56.400)~~) 84.48.065. In the event the
33 owner has paid taxes allocable to that portion of the year subsequent
34 to the dates identified in this subsection he or she shall be entitled
35 to a pro rata refund of the amount paid on the property so acquired or
36 placed under a recorded agreement or an order of immediate possession
37 and use. If the dates identified in this subsection precede February
38 15th of the year in which such taxes become payable, no lien for such

1 taxes shall be valid and any such taxes levied but not payable shall be
2 canceled as provided in RCW ((84.56.400)) 84.48.065.

3 **Sec. 35.** RCW 84.69.020 and 1991 c 245 s 31 are each amended to
4 read as follows:

5 On the order of the county treasurer, ad valorem taxes paid before
6 or after delinquency shall be refunded if they were:

7 (1) Paid more than once; or

8 (2) Paid as a result of manifest error in description; or

9 (3) Paid as a result of a clerical error in extending the tax
10 rolls; or

11 (4) Paid as a result of other clerical errors in listing property;
12 or

13 (5) Paid with respect to improvements which did not exist on
14 assessment date; or

15 (6) Paid under levies or statutes adjudicated to be illegal or
16 unconstitutional; or

17 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
18 by any person exempted from paying real property taxes or a portion
19 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
20 hereafter amended; or

21 (8) Paid ((~~or overpaid~~)) as a result of mistake, inadvertence, or
22 lack of knowledge by either a public official or employee or by any
23 person ((~~paying the same or paid as a result of mistake, inadvertence,~~
24 ~~or lack of knowledge by either a public official or employee or by any~~
25 ~~person paying the same~~)) with respect to real property in which the
26 person paying the same has no legal interest; or

27 (9) Paid on the basis of an assessed valuation which was appealed
28 to the county board of equalization and ordered reduced by the board;
29 or

30 (10) Paid on the basis of an assessed valuation which was appealed
31 to the state board of tax appeals and ordered reduced by the board:
32 PROVIDED, That the amount refunded under subsections (9) and (10) of
33 this section shall only be for the difference between the tax paid on
34 the basis of the appealed valuation and the tax payable on the
35 valuation adjusted in accordance with the board's order; or

36 (11) Paid as a state property tax levied upon property, the
37 assessed value of which has been established by the state board of tax
38 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount

1 refunded shall only be for the difference between the state property
2 tax paid and the amount of state property tax which would, when added
3 to all other property taxes within the one percent limitation of
4 Article VII, section 2 (Amendment 59) of the state Constitution equal
5 one percent of the assessed value established by the board;

6 (12) Paid on the basis of an assessed valuation which was
7 adjudicated to be unlawful or excessive: PROVIDED, That the amount
8 refunded shall be for the difference between the amount of tax which
9 was paid on the basis of the valuation adjudged unlawful or excessive
10 and the amount of tax payable on the basis of the assessed valuation
11 determined as a result of the proceeding; or

12 (13) Paid on property acquired under RCW 84.60.050, and canceled
13 under RCW 84.60.050(2).

14 No refunds under the provisions of this section shall be made
15 because of any error in determining the valuation of property, except
16 as authorized in subsections (9), (10), (11), and (12) of this section
17 nor may any refunds be made if a bona fide purchaser has acquired
18 rights (~~((that would preclude the assessment and collection of the
19 refunded tax from))~~) in the property that should properly have been
20 charged with the tax. Any refunds made on delinquent taxes shall
21 include the proportionate amount of interest and penalties paid.

22 The county treasurer of each county shall make all refunds
23 determined to be authorized by this section, and by the first Monday in
24 January of each year, report to the county legislative authority a list
25 of all refunds made under this section during the previous year. The
26 list is to include the name of the person receiving the refund, the
27 amount of the refund, and the reason for the refund.

28 **Sec. 36.** RCW 84.70.010 and 1987 c 319 s 6 are each amended to read
29 as follows:

30 (1) If, on or before December 31 in any calendar year, any real or
31 personal property placed upon the assessment roll of that year is
32 destroyed in whole or in part, or is in an area that has been declared
33 a disaster area by the governor and has been reduced in value by more
34 than twenty percent as a result of a natural disaster, the true cash
35 value of such property shall be reduced for that year by an amount
36 determined as follows:

37 (a) First take the true cash value of such taxable property before
38 destruction or reduction in value and deduct therefrom the true cash

1 value of the remaining property after destruction or reduction in
2 value.

3 (b) Then divide any amount remaining by the number of days in the
4 year and multiply the quotient by the number of days remaining in the
5 calendar year after the date of the destruction or reduction in value
6 of the property.

7 (2) No reduction in the true cash value shall be made more than
8 three years after the date of destruction or reduction in value.

9 (3) The assessor shall make such reduction on his or her own
10 motion; however, the taxpayer may make application for reduction on
11 forms prepared by the department and provided by the assessor. The
12 assessor shall notify the taxpayer of the amount of reduction.

13 (4) If destroyed property is replaced prior to the valuation dates
14 contained in RCW 36.21.080 and 36.21.090, the total taxable value for
15 that year shall not exceed the value as of the appropriate valuation
16 date in RCW 36.21.080 or 36.21.090, whichever is appropriate.

17 (5) The taxpayer may appeal the amount of reduction to the county
18 board of equalization within thirty days of notification or July
19 ((15th)) 1st of the year of reduction, whichever is later. The board
20 shall reconvene, if necessary, to hear the appeal.

21 NEW SECTION. **Sec. 37.** The following acts or parts of acts are
22 each repealed:

23 (1) RCW 35.49.120 and 1965 c 7 s 35.49.120;

24 (2) RCW 36.21.020 and 1963 c 4 s 36.21.020;

25 (3) RCW 36.21.030 and 1963 c 4 s 36.21.030; and

26 (4) RCW 84.56.023 and 1989 c 378 s 38.

--- END ---