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SECOND SUBSTITUTE SENATE BILL 6053

State of Washington 53rd Legislature 1994 Regular Session

By Senate Committee on Ways & Means (originally sponsored by Senators Loveland, Snyder and Haugen)

Read first time 02/08/94.

- AN ACT Relating to county assessors; amending RCW 36.21.011; adding
- 2 a new section to chapter 36.21 RCW; creating new sections; and
- 3 providing an effective date.
- 4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 5 **Sec. 1.** RCW 36.21.011 and 1973 1st ex.s. c 11 s 1 are each amended 6 to read as follows:
- 7 (1) Any assessor who deems it necessary to enable ((him)) the
- 8 <u>assessor</u> to complete the listing and the valuation of the property of
- 9 ((his)) the county within the time prescribed by law, (((1))) (a) may
- 10 appoint one or more well qualified persons to act as ((his)) assistants
- 11 or deputies who shall not engage in the private practice of appraising
- 12 within the county in which he or she is employed without the written
- 13 permission of the county assessor filed with the county auditor; and
- 14 each such assistant or deputy so appointed shall, under the direction
- 15 of the assessor, after taking the required oath, be authorized to
- 16 perform all the duties enjoined upon, vested in or imposed upon
- 17 assessors, and $((\frac{2}{2}))$ (b) may contract with any persons, firms or
- 18 corporations, who are expert appraisers, to assist in the valuation of
- 19 property.

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(2) To assist each assessor in obtaining adequate and well qualified assistants or deputies, the state department of personnel, after consultation with the Washington state association of county assessors, the Washington state association of counties, and the department of revenue, shall establish ((by July 1, 1967,)) and ((shall thereafter)) maintain $((\tau))$ a classification and salary plan for those employees of an assessor who act as appraisers. The plan shall recommend the salary range and employment qualifications for each position encompassed by it, and shall, to the fullest extent practicable, conform to the classification plan, salary schedules and employment qualifications for state employees performing similar appraisal functions.

((If an assessor intends to put such plan into effect in his county, he)) (3) An assessor may request a committee be formed to determine the level and duration of funding necessary to complete the listing and the valuation of the property of the county within the time prescribed by law and shall inform the department of revenue and the ((board of)) county ((commissioners)) legislative authority and county executive, if any, of this ((intent)) request in writing. department of revenue and the board may thereupon each designate a representative, and such representative or representatives as may be designated by the department of revenue or the board, or both, shall form with the assessor a committee. The committee so formed may, by unanimous vote only, determine the required number of certified appraiser positions and their salaries necessary to enable the county assessor to carry out the requirements relating to revaluation of property in chapter 84.41 RCW. The determination of the committee shall be certified to the board of county commissioners. The committee provided for herein may be formed only once in a period of four calendar years.

After such determination, the assessor may provide, in each of his four next succeeding annual budget estimates, for as many positions as are established in such determination. Each board of county commissioners to which such a budget estimate is submitted shall allow sufficient funds for such positions. An employee may be appointed to a position covered by the plan only if the employee meets the employment qualifications established by the plan.)) The department shall reply to the assessor in writing, with a copy provided to the county legislative authority and county executive, if any, indicating

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whether the department will participate in forming a committee to study the assessor's request. Thereafter, in its discretion, the department may designate a representative who, together with a designated member of the county legislative authority and the assessor, shall form the

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committee.

- (4) The committee shall meet for the purpose of reviewing the assessor's request and make findings and recommendations to determine the level of funding and the duration of funding with respect to appraisers, support staff, computer equipment and software, and other resources, necessary for the assessor to adequately maintain and complete the county revaluation program and list and value personal property within the time required by law and to place new construction
- (5) Within sixty days of the first meeting of the committee, or such additional time as may be determined by the committee, the representative of the department of revenue shall report the committee's findings and recommendations to the director of the department of revenue or his or her designee. The representative of the department shall also make recommendations regarding any unresolved issues, which shall be decided by the director or his or her designee.

on the assessment rolls on a regular annual basis.

- (6) The department shall prepare a contract in accordance with the findings and recommendations of the committee and the decisions of the director or his or her designee to be signed by the assessor and the county legislative authority. The contract shall include the following provisions:
- 26 (a) A specified level of funding for a specified number of years to
 27 be provided on an annual basis to the assessor's office by the county
 28 legislative authority;
- (b) Assurance by the assessor that the funds will be used in accordance with the findings and recommendations of the committee and the decisions of the director or his or her designee so as to adequately maintain and complete the county revaluation program within the time required by law and to place new construction on the assessment rolls on a regular annual basis;
- 35 (c) A procedure for the county legislative authority to request
 36 evaluation by the department of revenue of the assessor's performance
 37 under the terms of the contract; and
- 38 <u>(d) A provision that the county legislative authority is not</u> 39 obligated to continue to provide the specified funding level if the

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- 1 evaluation by the department of revenue concludes that the assessor is
- 2 not meeting the contract requirements.
- 3 (7) The county legislative authority may request a loan under the
- 4 provisions of section 2 of this act to assist in carrying out the
- 5 provisions of the contract described in subsection (6) of this section.
- 6 <u>NEW SECTION.</u> **Sec. 2.** A new section is added to chapter 36.21 RCW
- 7 to read as follows:
- 8 (1) The assessors' assistance fund is created in the custody of the
- 9 state treasurer. The fund may be used only for making loans to
- 10 counties in accordance with the provisions of RCW 36.21.011. All
- 11 receipts from repayment to the fund and interest on the loans from the
- 12 fund shall be deposited into the fund. Only the director of the
- 13 department of revenue or the director's designee may authorize
- 14 expenditures from the fund. The fund is subject to allotment
- 15 procedures under chapter 43.88 RCW, but no appropriation is required
- 16 for expenditures.
- 17 (2) All loans made from the assessors' assistance fund shall be
- 18 made subject to the availability of funds and repaid by the county
- 19 receiving the loan in accordance with a schedule established by the
- 20 department of revenue in consultation with the county legislative
- 21 authority. Interest on the outstanding balance of the loan shall
- 22 accrue at the rate specified in RCW 84.69.100 in effect on the date of
- 23 the loan and continue at that rate until paid in full.
- NEW SECTION. Sec. 3. If specific funding for the purposes of this
- 25 act, referencing this act by bill number, is not provided by June 30,
- 26 1994, in the omnibus appropriations act, this act shall be null and
- 27 void.
- NEW SECTION. Sec. 4. The department of revenue shall adopt rules
- 29 consistent with chapter 34.05 RCW and the provisions of this chapter as
- 30 necessary or desirable to permit the effective administration of this
- 31 chapter.
- 32 <u>NEW SECTION.</u> **Sec. 5.** This act shall take effect July 1, 1994.

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