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**SENATE BILL 6224**

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**State of Washington**

**53rd Legislature**

**1994 Regular Session**

**By** Senators Williams and Talmadge

Read first time 01/17/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to the community redevelopment financing act;  
2 amending RCW 82.03.130; creating a new section; and repealing RCW  
3 39.88.010, 39.88.020, 39.88.030, 39.88.040, 39.88.050, 39.88.060,  
4 39.88.070, 39.88.080, 39.88.090, 39.88.100, 39.88.110, 39.88.120,  
5 39.88.130, 39.88.900, 39.88.905, 39.88.910, 39.88.915, and 84.55.080.

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

7 NEW SECTION. **Sec. 1.** The intent of this act is to clarify that  
8 chapter 39.88 RCW was to be effective only upon approval by the  
9 electorate of a constitutional amendment authorizing tax increment  
10 financing. Because of the failure of House Joint Resolution No. 23 in  
11 1985 and Senate Joint Resolution No. 143 in 1982, chapter 39.88 RCW  
12 never became effective and the legislature declares that no city, town,  
13 or county is authorized to use tax increment financing. It is the  
14 intent of the legislature that this act be so construed.

15 NEW SECTION. **Sec. 2.** The following acts or parts of acts are each  
16 repealed:

17 (1) RCW 39.88.010 and 1982 1st ex.s. c 42 s 2;

18 (2) RCW 39.88.020 and 1982 1st ex.s. c 42 s 3;

- 1 (3) RCW 39.88.030 and 1982 1st ex.s. c 42 s 4;
- 2 (4) RCW 39.88.040 and 1982 1st ex.s. c 42 s 5;
- 3 (5) RCW 39.88.050 and 1982 1st ex.s. c 42 s 6;
- 4 (6) RCW 39.88.060 and 1989 c 378 s 1 & 1982 1st ex.s. c 42 s 7;
- 5 (7) RCW 39.88.070 and 1982 1st ex.s. c 42 s 8;
- 6 (8) RCW 39.88.080 and 1982 1st ex.s. c 42 s 9;
- 7 (9) RCW 39.88.090 and 1982 1st ex.s. c 42 s 10;
- 8 (10) RCW 39.88.100 and 1982 1st ex.s. c 42 s 11;
- 9 (11) RCW 39.88.110 and 1982 1st ex.s. c 42 s 13;
- 10 (12) RCW 39.88.120 and 1982 1st ex.s. c 42 s 14;
- 11 (13) RCW 39.88.130 and 1982 1st ex.s. c 42 s 15;
- 12 (14) RCW 39.88.900 and 1982 1st ex.s. c 42 s 16;
- 13 (15) RCW 39.88.905 and 1982 1st ex.s. c 42 s 1;
- 14 (16) RCW 39.88.910 and 1982 1st ex.s. c 42 s 17;
- 15 (17) RCW 39.88.915 and 1982 1st ex.s. c 42 s 18; and
- 16 (18) RCW 84.55.080 and 1982 1st ex.s. c 42 s 12.

17 **Sec. 3.** RCW 82.03.130 and 1992 c 206 s 9 are each amended to read  
18 as follows:

19 The board shall have jurisdiction to decide the following types of  
20 appeals:

21 (1) Appeals taken pursuant to RCW 82.03.190.

22 (2) Appeals from a county board of equalization pursuant to RCW  
23 84.08.130.

24 (3) Appeals by an assessor or landowner from an order of the  
25 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if  
26 filed with the board of tax appeals within thirty days after the  
27 mailing of the order, the right to such an appeal being hereby  
28 established.

29 (4) Appeals by an assessor or owner of an intercounty public  
30 utility or private car company from determinations by the director of  
31 revenue of equalized assessed valuation of property and the  
32 apportionment thereof to a county made pursuant to chapter 84.12 RCW  
33 and 84.16 RCW, if filed with the board of tax appeals within thirty  
34 days after mailing of the determination, the right to such appeal being  
35 hereby established.

36 (5) Appeals by an assessor, landowner, or owner of an intercounty  
37 public utility or private car company from a determination of any

1 county indicated ratio for such county compiled by the department of  
2 revenue pursuant to RCW 84.48.075: PROVIDED, That

3 (a) Said appeal be filed after review of the ratio under RCW  
4 84.48.075(3) and not later than fifteen days after the mailing of the  
5 certification; and

6 (b) The hearing before the board shall be expeditiously held in  
7 accordance with rules prescribed by the board and shall take precedence  
8 over all matters of the same character.

9 (6) Appeals from the decisions of sale price of second class  
10 shorelands on navigable lakes by the department of natural resources  
11 pursuant to RCW 79.94.210.

12 ~~((7)) Appeals from urban redevelopment property tax apportionment~~  
13 ~~district proposals established by governmental ordinances pursuant to~~  
14 ~~RCW 39.88.060.~~

15 ~~((8)) Appeals from interest rates as determined by the department~~  
16 ~~of revenue for use in valuing farmland under current use assessment~~  
17 ~~pursuant to RCW 84.34.065.~~

18 ~~((9))~~ (8) Appeals from revisions to stumpage value tables used to  
19 determine value by the department of revenue pursuant to RCW 84.33.091.

20 ~~((10))~~ (9) Appeals from denial of tax exemption application by  
21 the department of revenue pursuant to RCW 84.36.850.

22 ~~((11))~~ (10) Appeals pursuant to RCW 84.40.038(2).

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