
SECOND SUBSTITUTE SENATE BILL 6053

AS AMENDED BY THE HOUSE

Passed Legislature - 1994 Regular Session

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.

1 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 assessor 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 ((+2)) (b) may contract with any persons, firms or
18 corporations, who are expert appraisers, to assist in the valuation of
19 property.

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

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

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

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

6 (4) The committee shall meet for the purpose of reviewing the
7 assessor's request and make unanimous findings and recommendations to
8 determine the level of funding and the duration of funding with respect
9 to appraisers, support staff, computer equipment and software, and
10 other resources, necessary for the assessor to adequately maintain and
11 complete the county revaluation program and list and value personal
12 property within the time required by law and to place new construction
13 on the assessment rolls on a regular annual basis.

14 (5) Within sixty days of the first meeting of the committee, or
15 such additional time as may be determined by the committee, the
16 representative of the department of revenue shall report the
17 committee's unanimous findings and recommendations to the director of
18 the department of revenue or his or her designee. The representative
19 of the department shall also make recommendations regarding any
20 unresolved issues, which shall be decided by the director or his or her
21 designee.

22 (6) The department shall prepare a contract in accordance with the
23 findings and recommendations of the committee and the decisions of the
24 director or his or her designee to be signed by the assessor and the
25 county legislative authority. The contract shall include the following
26 provisions:

27 (a) A specified level of funding for a specified number of years to
28 be provided on an annual basis to the assessor's office by the county
29 legislative authority;

30 (b) Assurance by the assessor that the funds will be used in
31 accordance with the findings and recommendations of the committee and
32 the decisions of the director or his or her designee so as to
33 adequately maintain and complete the county revaluation program within
34 the time required by law and to place new construction on the
35 assessment rolls on a regular annual basis;

36 (c) A procedure for the county legislative authority to request
37 evaluation by the department of revenue of the assessor's performance
38 under the terms of the contract; and

1 (d) A provision that the county legislative authority is not
2 obligated to continue to provide the specified funding level if the
3 evaluation by the department of revenue concludes that the assessor is
4 not meeting the contract requirements.

5 (7) The county legislative authority may request a loan under the
6 provisions of section 2 of this act to assist in carrying out the
7 provisions of the contract described in subsection (6) of this section.
8 If insufficient funding exists to make the loan, the county making the
9 request may delay providing the funding level specified in the contract
10 until such a loan can be made available.

11 NEW SECTION. Sec. 2. A new section is added to chapter 36.21 RCW
12 to read as follows:

13 (1) The assessors' assistance fund is created in the custody of the
14 state treasurer. The fund may be used only for making loans to
15 counties in accordance with the provisions of RCW 36.21.011. All
16 receipts from repayment to the fund and interest on the loans from the
17 fund shall be deposited into the fund. Only the director of the
18 department of revenue or the director's designee may authorize
19 expenditures from the fund. The fund is subject to allotment
20 procedures under chapter 43.88 RCW, but no appropriation is required
21 for expenditures.

22 (2) All loans made from the assessors' assistance fund shall be
23 made subject to the availability of funds and repaid from any fund
24 under the control of the county legislative authority by the county
25 receiving the loan in accordance with a schedule established by the
26 department of revenue in consultation with the county legislative
27 authority. Interest on the outstanding balance of the loan shall
28 accrue at the rate specified in RCW 84.69.100 in effect on the date of
29 the loan and continue at that rate until paid in full.

30 NEW SECTION. Sec. 3. If specific funding for the purposes of this
31 act, referencing this act by bill number, is not provided by June 30,
32 1994, in the omnibus appropriations act, this act shall be null and
33 void.

34 NEW SECTION. Sec. 4. The department of revenue shall adopt rules
35 consistent with chapter 34.05 RCW and the provisions of this chapter as

1 necessary or desirable to permit the effective administration of this
2 chapter.

3 NEW SECTION. **Sec. 5.** This act shall take effect July 1, 1994.

Passed the Senate March 6, 1994.

Passed the House March 4, 1994.

Approved by the Governor April 1, 1994.

Filed in Office of Secretary of State April 1, 1994.