

SENATE BILL REPORT

SB 5845

As Reported By Senate Committee On:
Ways & Means, February 28, 2005

Title: An act relating to the clarification of property tax statutes.

Brief Description: Clarifying property tax provisions.

Sponsors: Senator Pridemore; by request of Department of Revenue.

Brief History:

Committee Activity: Ways & Means: 2/24/05, 2/28/05 [DPS].

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: That Substitute Senate Bill No. 5845 be substituted therefor, and the substitute bill do pass.

Signed by Senators Prentice, Chair; Doumit, Vice Chair; Fraser, Vice Chair; Zarelli, Ranking Minority Member; Brandland, Fairley, Hewitt, Kohl-Welles, Parlette, Pflug, Pridemore, Rasmussen, Regala, Roach, Rockefeller, Schoesler and Thibaudeau.

Staff: Terry Wilson (786-7433)

Background: As property tax statutes are modified over time, certain provisions become obsolete, while others require updating. In addition, provisions are enacted in which statutory requirements may, to some extent, conflict or appear to conflict with other requirements. For example, while local taxing districts are required to file budgets with the county legislative authority by November 15, county commissioners are authorized to hold a budget hearing in December.

Summary of Substitute Bill: Outdated provisions relating to a forest land compensating tax exemption and an open space additional tax exemption are removed. Both provisions expired July 22, 2003.

Statutory cross references in a property tax statute are reordered in RCW section number order.

Statutes referring to November deadlines for filing taxing district budgets and certifying levies are amended to provide an exception for districts with later statutory budget hearing dates.

The provision that governs ballot contents with respect to information concerning excess levies is updated to include a reference to the provisions concerning excess levies for fire protection districts.

Provisions concerning the abatement of taxes resulting from the destruction of property in a natural disaster, and concerning refunds associated with such abatements, are removed. These provisions expired in 2004.

Provisions for the calculation of the state levy for 1996, 1997, and 1998 are repealed.

Substitute Bill Compared to Original Bill: The original bill was not considered.

Appropriation: None.

Fiscal Note: Available.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: The bill is a simple housekeeping bill.

Testimony Against: None.

Who Testified: PRO: Suzanne Mager, Department of Revenue.