

SENATE BILL REPORT

SB 5133

As of January 20, 2017

Title: An act relating to county boards of equalization.

Brief Description: Concerning county boards of equalization.

Sponsors: Senator Takko.

Brief History:

Committee Activity: Local Government: 1/19/17.

Brief Summary of Bill

- Changes the dates by which county assessors must file certifications of assessment rolls with the clerk of a county equalization board and forward corrected real and personal assessment rolls to the Department of Revenue.
- Changes the date by which a county board of equalization must hold its annual meeting to consider a certification of county assessment rolls.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Staff: Bonnie Kim (786-7316)

Background: County Boards of Equalization. By statute, county boards of equalization have the authority to equalize property values. The term "equalize" is defined by rule but not in statute. Generally, "equalized" means ensuring comparable properties are comparably valued. The term also refers to the process by which a county board of equalization reviews the valuation of real and personal property on the assessment roll as returned by the county assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at 100 percent of its true and fair value.

Summary of Bill: The assessor must file a certification of the assessment rolls with the clerk of a county board of equalization by September 15th, rather than by July 15th. A county board of equalization must meet annually in open session upon certification of the county assessment rolls, rather than on July 15th. The assessor must forward to the Department of Revenue corrected real and personal assessment rolls in accord with changes made by a

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county board of equalization and duplicate abstracts of such corrected values within one week of the last session meeting of the county board of equalization, rather than by August 18th.

Appropriation: None.

Fiscal Note: Not requested.

Creates Committee/Commission/Task Force that includes Legislative members: No.

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

Staff Summary of Public Testimony: None.

Persons Testifying: No one.

Persons Signed In To Testify But Not Testifying: No one.