H-4140.1

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**HOUSE BILL 2859**

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**State of Washington 66th Legislature 2020 Regular Session**

**By** Representatives Orcutt, Dolan, and Doglio

AN ACT Relating to modifying deadlines for purposes of the property tax levy process; and amending RCW 84.48.130 and 84.52.070.

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

**Sec.**  RCW 84.48.130 and 1994 c 124 s 34 are each amended to read as follows:

(1) It ((~~shall be~~)) is the duty of the assessor of each county, when the assessor ((~~shall have received~~)) receives from the state department of revenue the certificate of the assessed valuation of the property of railroad and/or other companies assessed by the department of revenue and apportioned to the county, and ((~~shall have distributed~~)) distributes the value so certified((~~,~~)) to the several taxing districts in the county entitled to a proportionate value thereof, and ((~~placed~~)) places the same upon the tax rolls of the county, to ((~~certify~~)) provide by no later than the fifteenth day of September in each year, to the county legislative authority and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the preliminary total assessed value of property in the county as shown by the completed tax rolls, and to ((~~certify~~)) provide by no later than the fifteenth day of September in each year, to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the preliminary total assessed value of the property in such taxing district.

(2) It is the duty of the assessor of each county, on or before the thirty-first day of December in each year, to certify to the county legislative authority and to the officers authorized by law to estimate expenditures and/or levy taxes for any taxing district coextensive with the county, the total assessed value of property in the county as shown by the completed tax rolls, and to certify to the officers authorized by law to estimate expenditures and/or levy taxes for each taxing district in the county not coextensive with the county, the total assessed value of the property in such taxing district.

**Sec.**  RCW 84.52.070 and 2017 3rd sp.s. c 13 s 307 are each amended to read as follows:

(1) It is the duty of the county legislative authority of each county, on or before the ((~~thirtieth day of November~~)) second Monday of December in each year, to certify to the county assessor the amount of taxes levied upon the property in the county for county purposes, and the respective amounts of taxes levied by the board for each taxing district, within or coextensive with the county, for district purposes.

(2) It is the duty of the council of each city having a population of three hundred thousand or more, and of the council of each town, and of all officials or boards of taxing districts within or coextensive with the county, authorized by law to levy taxes directly and not through the county legislative authority, on or before the ((~~thirtieth day of November~~)) second Monday of December in each year, to certify to the county assessor the amount of taxes levied upon the property within the city, town, or district for city, town, or district purposes.

(3) If a levy amount is certified to the county assessor after the ((~~thirtieth day of November~~)) second Monday of December, the county assessor may use no more than the certified levy amount for the previous year for the taxing district. This subsection (3) does not apply to state levies or when the assessor has not ((~~certified~~)) provided the preliminary total assessed values as required by RCW 84.48.130(1) at least twelve working days before ((~~November 30th~~)) the second Monday of December.

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