

SENATE BILL REPORT

HB 2858

As Passed Senate, March 6, 2020

Title: An act relating to requirements for the filing of assessment rolls.

Brief Description: Concerning requirements for the filing of assessment rolls.

Sponsors: Representatives Orcutt, Dolan and Doglio.

Brief History: Passed House: 2/18/20, 96-1.

Committee Activity: Local Government: 2/27/20 [DP].

Floor Activity:

Passed Senate: 3/06/20, 48-0.

Brief Summary of Bill

- Extends, until August 15th of each year, the deadline for county assessors to certify the assessment rolls to the county board of equalization for certain counties.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Majority Report: Do pass.

Signed by Senators Takko, Chair; Salomon, Vice Chair; Short, Ranking Member; Honeyford and Lovelett.

Staff: Bonnie Kim (786-7316)

Background: Property Tax. All property is subject to a tax each year based on the highest and best use, unless a specific exemption is provided by law. The property tax bill for an individual property is determined by multiplying the assessed value (AV) of the property by the tax rate for each taxing district in which the property is located. The aggregate of all regular tax levies upon real and personal property by the state and all taxing districts may not exceed 1 percent of the true and fair value of the property. In addition, the aggregate regular levies of junior taxing districts and senior taxing districts, other than the state, may not exceed \$5.90 per \$1,000 of the AV.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.

Valuation and Assessment. The county assessor determines the AV for each property lying wholly within individual county boundaries. The value of property is placed on the assessment rolls by the county assessor. Counties are required to revalue properties each year and complete a physical inspection at least every six years. For tax purposes, property is assessed on its value on January 1st of the assessment year.

The county assessor must certify the assessment rolls to the county board of equalization by July 15th of each year.

Appeal of an Assessed Valuation. A taxpayer may petition the county board of equalization for a change in the AV of the taxpayer's property. A taxpayer must file the petition with the board:

- on or before July 1;
- within 30 days after the assessment or other notice was mailed;
- within 30 days after the assessment or other notice was electronically transmitted; or
- within a limit of 60 days adopted by the county legislative authority, whichever is later.

Summary of Bill: The deadline for county assessors to certify the assessment rolls to the county board of equalization is extended until August 15th of each year for counties whose legislative authorities have extended the deadline for petition filing to 60 days.

Appropriation: None.

Fiscal Note: Available.

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: PRO: This bill makes a realistic deadline that the assessors can meet. This bill does not create any back-end problems or any issues meeting future deadlines. A few years ago, the Legislature approved a 30 to 60-day period for appeals. However, the deadline conflicts with the appeals process. This is a cleanup bill that will help assessors meet their deadlines.

Persons Testifying: PRO: Representative Ed Orcutt, Prime Sponsor; Dianne Dorey, Washington Association of County Assessors, Lewis County Assessor; Steven Drew, Thurston County Assessor and Chair Legislative Committee.

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