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HOUSE BILL 2858

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State of Washington

66th Legislature

2020 Regular Session

By Representatives Orcutt, Dolan, and Doglio

1 AN ACT Relating to requirements for the filing of assessment  
2 rolls; and amending RCW 84.40.320.

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

4 **Sec. 1.** RCW 84.40.320 and 2016 c 202 s 49 are each amended to  
5 read as follows:

6 The assessor shall add up and note the amount of each column in  
7 the detail and assessment lists in such manner as prescribed or  
8 approved by the state department of revenue, as will provide a  
9 convenient and permanent record of assessment. The assessor shall  
10 also make, under proper headings, a certification of the assessment  
11 rolls and on the 15th day of July, or on the 15th day of August if  
12 the county legislative authority has extended the petition filing  
13 time limit from thirty to up to sixty days as authorized in RCW  
14 84.40.038(1)(d), shall file the same with the clerk of the county  
15 board of equalization for the purpose of equalization by the said  
16 board. Such certificate shall be verified by an affidavit,  
17 substantially in the following form:

18 State of Washington, . . . . . County, ss.

19 I, . . . . ., Assessor . . . . ., do solemnly swear that the  
20 assessment rolls and this certificate contain a correct and full list

1 of all the real and personal property subject to taxation in this  
2 county for the assessment year (year) . . . ., so far as I have been  
3 able to ascertain the same; and that the assessed value set down in  
4 the proper column, opposite the several kinds and descriptions of  
5 property, is in each case, except as otherwise provided by law, one  
6 hundred percent of the true and fair value of such property, to the  
7 best of my knowledge and belief, and that the assessment rolls and  
8 this certificate are correct, as I verily believe.

9 . . . . ., Assessor.

10 Subscribed and sworn to before me this . . . . day  
11 of . . . ., (year) . . . .

12 (L. S.) . . . ., Auditor of . . . . county.

13 PROVIDED, That the failure of the assessor to complete the  
14 certificate shall in nowise invalidate the assessment. After the same  
15 has been duly equalized by the county board of equalization, the same  
16 shall be delivered to the county assessor.

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