
HOUSE BILL 2859

State of Washington

66th Legislature

2020 Regular Session

By Representatives Orcutt, Dolan, and Doglio

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

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

4 **Sec. 1.** RCW 84.48.130 and 1994 c 124 s 34 are each amended to
5 read as follows:

6 (1) It (~~shall be~~) is the duty of the assessor of each county,
7 when the assessor (~~shall have received~~) receives from the state
8 department of revenue the certificate of the assessed valuation of
9 the property of railroad and/or other companies assessed by the
10 department of revenue and apportioned to the county, and (~~shall have~~
11 ~~distributed~~) distributes the value so certified(~~(r)~~) to the several
12 taxing districts in the county entitled to a proportionate value
13 thereof, and (~~placed~~) places the same upon the tax rolls of the
14 county, to (~~certify~~) provide by no later than the fifteenth day of
15 September in each year, to the county legislative authority and to
16 the officers authorized by law to estimate expenditures and/or levy
17 taxes for any taxing district coextensive with the county, the
18 preliminary total assessed value of property in the county as shown
19 by the completed tax rolls, and to (~~certify~~) provide by no later
20 than the fifteenth day of September in each year, to the officers
21 authorized by law to estimate expenditures and/or levy taxes for each

1 taxing district in the county not coextensive with the county, the
2 preliminary total assessed value of the property in such taxing
3 district.

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

14 **Sec. 2.** RCW 84.52.070 and 2017 3rd sp.s. c 13 s 307 are each
15 amended to read as follows:

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

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

32 (3) If a levy amount is certified to the county assessor after
33 the (~~(thirtieth day of November)~~) second Monday of December, the
34 county assessor may use no more than the certified levy amount for
35 the previous year for the taxing district. This subsection (3) does
36 not apply to state levies or when the assessor has not (~~(certified)~~)
37 provided the preliminary total assessed values as required by RCW

1 84.48.130(1) at least twelve working days before (~~November 30th~~)
2 the second Monday of December.

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