

## 1994 PROPERTY TAX LEGISLATION

The 1994 Legislature approved the following bills:

- 2nd SSB 5372 - Technical Corrections. Among other changes, this legislation allows property owners to file appeals directly with the state Board of Tax Appeals. Also, it allows the Department of Revenue to estimate the value of various classes of property, if the information has not been received from the assessor.
- 2nd SSB 6053 - Funding of Property Revaluation. This measure provides for the establishment of a committee in each county to determine the appropriate funding level for revaluation of property by county assessors. the committee will review the level and duration of funding necessary to complete and maintain the county's revaluation program, as well as value personal property and new construction. A report shall be issued within 60 days. The bill creates an assessor's assistance fund to provide loans to counties in order to carry out the provisions of the contract.
- ESSB 6071 - Port District Levies. This ruling enables port districts that are located in counties which boarder the Pacific Ocean to extend industrial development levies for up to 18 years from the prior 12 years if authorized by the voters.
- SHB 1122 - Park and Recreation Levies. This legislation increases the property tax levy authority for park and recreation districts and park and recreation service areas from \$0.15 to \$0.60 per \$1,000 of assessed value.
- HB 2205 - Emergency Medical Service Levy for Border Cities. Cities that are located in more than one county, e.g., Bothell, are allowed to establish an urban medical service district in the portion of the city that is located in either of the counties.
- SHB 2294 - School Transportation Levies. This bill lengthens the maximum period for special property tax levies for transportation purposes submitted to voters by school districts from one to two years.
- HB 2477 - Exemption Renewals and Board of Equalization Appeals. This measure changes the renewal application for property tax exemptions for nonprofit organizations from every four years with a fee of \$35, to annually with a fee of \$8.75. Section 4 allows the county board of equalization to waive deadlines for filing of appeals for good cause, such as death or serious illness in the taxpayers immediate family or natural disaster.
- SHB 2479 - Technical Corrections. This bill amends various excise and property tax statutes in Titles 82 and 84 RCW. The revisions correct gender references and out-of-date language. Certain obsolete references are repealed and new language is added to clarify the tax law.
- EHB 2670 - Senior Citizen Exemption. This legislation increases the maximum

income for households eligible for the senior citizen and disabled persons property tax exemption for all excess property tax levies from \$26,000 to \$28,000. A new section limits the inflation factor to that of the social security inflation rate. This will not be effective until further legislative action provides funding for implementation costs, perhaps 1996.