

## CHAPTER 251.

[ S. B. 371 ]

## TAXATION—PROPERTY REVALUATION—COUNTY ASSISTANCE.

AN ACT relating to the valuation of property for tax purposes; requiring revaluation of all taxable property within each county before June 1, 1958; permitting the tax commission to contract with counties to assist in valuation of property; adding a new section to chapter 36.21 RCW; repealing section 56, chapter 130, Laws of 1925 extraordinary session and RCW 36.21.010; making an appropriation, and declaring an emergency.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. Recent comprehensive studies by the legislative council have disclosed gross inequality and nonuniformity in valuation of real property for tax purposes throughout the state. Serious nonuniformity in valuations exists both between similar property within the various taxing districts and between general levels of valuation of the various counties. Such nonuniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Constitution and is of such flagrant and widespread occurrence as to constitute a grave emergency adversely affecting state and local government and the welfare of all the people.

Traditional public policy of the state has vested large measure of control in matters of property valuation in county government, and the state hereby declares its purpose to continue such policy. However, present statutes and practices thereunder have failed to achieve the measure of uniformity required by the Constitution; the resultant widespread inequality and nonuniformity in valuation of property can and should no longer be tolerated. It thus becomes necessary to require general revaluation of property throughout the state.

Disclosure of gross inequality and nonuniformity in valuation of real property for tax purposes.

Public policy of state.

Failure to achieve measure of uniformity required by Constitution.

Act does not affect procedures whereby taxes are imposed.

SEC. 2. This act does not, and is not intended to affect procedures whereby taxes are imposed either for local or state purposes. This act concerns solely the administrative procedures by which the true and fair value in money of property is determined. The process of valuation, which is distinct and separate from the process of levying and imposing a tax, does not result either in the imposition of a tax or the determination of the amount of a tax. This act is intended to, and applies only to procedures and methods whereby the value of property is ascertained.

County assessor shall commence program of revaluation.

SEC. 3. Each county assessor shall commence, immediately if possible, but no later than January 1, 1956, a comprehensive program of revaluation of all taxable property within his respective county. Such program shall progress at a rate which will result in the revaluation of all taxable property within the county before June 1, 1958. Each assessor shall thereafter maintain an active and systematic program of revaluation on a continuous basis, and shall establish a revaluation schedule which will result in revaluation of all taxable property within the county at least once each four years. A copy of such schedule shall be filed by each assessor with the tax commission before October 15, 1956.

Revaluation by June 1, 1958.

Revaluation schedule filed.

Physical inspection.

SEC. 4. Each county assessor shall cause real property being valued to be physically inspected and shall require such examination as will provide adequate data from which to make accurate valuations. Property which may have been revalued after physical examination by the assessor subsequent to May 31, 1954, shall be considered to have been revalued pursuant to the requirements of this act.

Budget provision.

SEC. 5. Each county assessor in budgets hereafter submitted, shall make adequate provision to effect county-wide revaluations as herein directed. The

several boards of county commissioners in passing upon budgets submitted by the several assessors, shall authorize and levy amounts which in the judgment of the board will suffice to carry out the directions of this act.

SEC. 6. Any county assessor may request special assistance from the tax commission in the valuation of property which either (1) requires specialized knowledge not otherwise available to the assessor's staff, or (2) because of an inadequate staff, cannot be completed by the assessor within the time required by this act. After consideration of such request the tax commission shall advise the assessor that such request is either approved or rejected in whole or in part. Upon approval of such request, the tax commission may assist the assessor in the valuation of such property in such manner as the tax commission, in its discretion, considers proper and adequate.

County assessor may request special assessment from tax commission in valuation.

SEC. 7. If the tax commission finds upon its own investigation, or upon a showing by others, that the revaluation program for any county is not proceeding for any reason as herein directed, or is not proceeding for any reason with sufficient rapidity to be completed before June 1, 1958, the tax commission shall advise both the board of county commissioners and the county assessor of such finding. Within thirty days after receiving such advice, the board of county commissioners, at regular or special session, either (1) shall authorize such expenditures as will enable the assessor to complete the revaluation program as herein directed, or (2) shall direct the assessor to request special assistance from the tax commission for aid in effectuating the county's revaluation program.

Tax commission finding that revaluation program for county not proceeding with sufficient rapidity.

SEC. 8. Upon receiving a request from the county assessor, either upon his initiation or at the direction

of the board of county commissioners, for special assistance in the county's revaluation program, the tax commission may, before undertaking to render such special assistance, negotiate a contract with the board of county commissioners of the county concerned. Such contracts as are negotiated shall provide that the county will reimburse the state for fifty percent of the costs of such special assistance within three years of the date of expenditure of such costs. All such reimbursements shall be paid to the tax commission for deposit to the state general fund. The tax commission shall keep complete records of such contracts, including costs incurred, payments received, and services performed thereunder.

Negotiating contract for special assistance.

Reimbursement.

Records of contract.

Rules, regulations and guides published.

Value property in accordance with standards.

SEC. 9. The tax commission shall make and publish such rules, regulations and guides which it determines are needed to supplement materials presently published by the tax commission for the general guidance and assistance of county assessors. Each assessor is hereby directed and required to value property in accordance with the standards established by section 15, chapter 206, Laws of 1939 (RCW 84.40.030) and in accordance with the applicable rules, regulations and valuation manuals published by the tax commission.

New section.

SEC. 10. There is added to chapter 36.21 RCW, a new section to read as follows:

Assessor may appoint assistants or contract with expert appraisers.

Any assessor who deems it necessary to enable him to complete the listing and the valuation of the property of his county within the time prescribed by law, (1) may appoint one or more well qualified citizens of his county to act as his assistants or deputies; and each assistant so appointed shall, under the direction of the assessor, after taking the required oath, perform all the duties enjoined upon, vested in or imposed upon assessors, and (2) may contract with persons, firms or corporations, regardless of

their residence, who are expert appraisers, to assist in the valuation of property.

SEC. 11. Appraisers whose services may be obtained by contract or who may be assigned by the tax commission to assist any county assessor shall act in an advisory capacity only, and valuations made by them shall not in any manner be binding upon the assessor, it being the intent herein that all valuations made pursuant to this act shall be made and entered by the assessor pursuant to law as directed herein.

Appraisers acting in advisory capacity only.

SEC. 12. Each county assessor shall keep such books and records as are required by the rules and regulations of the tax commission and shall comply with any lawful order, rule or regulation of the commission.

Books and records.

Whenever it appears to the tax commission that any assessor has failed to comply with any of the provisions of this act relating to his duties or the rules of the tax commission made in pursuance thereof, the tax commission, after a hearing on the facts, may issue an order directing such assessor to comply with such provisions of this act or rules of the tax commission. Such order shall be mailed by registered mail to the assessor at the county courthouse. If, upon the expiration of fifteen days from the date such order is mailed, the assessor has not complied therewith or has not taken measures that will insure compliance within a reasonable time, the tax commission may apply to a judge of the superior court or court commissioner of the county in which such assessor holds office, for an order returnable within five days from the date thereof to compel him to comply with such provisions of law or of the tax commission's order or to show cause why he should not be compelled so to do. Any order issued by the judge pursuant to such order to show cause shall be final. The remedy herein provided

Order after hearing directing assessor to comply with act's provisions.

Tax commission may apply for order of compliance.

Remedy cumulative.

shall be cumulative and shall not exclude the tax commission from exercising any powers or rights otherwise granted.

County assessor to submit report on progress of revaluation program.

SEC. 13. Each county assessor, before October 15th each year, shall prepare and submit to the tax commission a detailed report of the progress made in the revaluation program in his county to the date of the report and be made a matter of public record. Such report shall be submitted upon forms supplied by the tax commission and shall consist of such information as the tax commission requires. The tax commission shall transmit a copy of such report to the legislature.

Report forms.

Tax commission to submit report on progress of revaluation program to legislature.

SEC. 14. The tax commission, thirty days prior to the convening of each regular session of the legislature, shall submit a comprehensive report showing the extent of progress of the revaluation program in each county. Such report shall also include any comments and recommendations the tax commission may have in regard to the revaluation program.

Appropriation.

SEC. 15. There is hereby appropriated from the general fund, for the fiscal biennium ending June 30, 1957, for the tax commission the sum of two hundred and fifty thousand dollars, or so much thereof as shall be necessary to carry out the provisions of this act.

Invalidity.

SEC. 16. If any section, provision or part of this act shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of this act as a whole or any section, provision or part hereof not adjudged invalid or unconstitutional.

Repeal.

SEC. 17. Section 56, chapter 130, Laws of 1925 extraordinary session and RCW 36.21.010 are each repealed.

Emergency.

SEC. 18. This act is necessary for the immediate preservation of the public peace, health, and safety,

the support of state government and its existing public institutions, and shall take effect immediately.

Passed the Senate February 25, 1955.

Passed the House March 8, 1955.

Approved by the Governor March 17, 1955.

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## CHAPTER 252.

[ Sub. S. B. 430. ]

### CITIES—ELECTRIC GENERATING FACILITIES.

AN ACT relating to cities; defining terms; limiting the right to own and operate electrical generating facilities in certain counties; providing for certain payments; and declaring an emergency.

*Be it enacted by the Legislature of the State of Washington:*

SECTION 1. Whenever after the effective date of this act any city shall construct hydroelectric generating facilities or acquire land for the purpose of constructing the same in a county other than the county in which such city is located, and by reason of such construction or acquisition shall (1) cause loss of revenue and/or place a financial burden in providing for the public peace, health, safety, welfare, and added road maintenance in such county, in addition to road construction or relocation as set forth in RCW 90.28.010 and/or (2) shall cause any loss of revenues and/or increase the financial burden of any school district affected by the construction because of an increase in the number of pupils by reason of the construction or the operation of said generating facilities, the city shall enter into an agreement with said county and/or the particular school district or districts affected for the payment of moneys to recompense such losses or to provide for such increased financial burden, upon such terms and conditions as may be mutually agreeable to the city and the county and/or school district or districts.

City construction of generating facilities or acquiring land for same outside city, causing loss of revenues or financial burdens on county or school district.

City shall enter into contract to recompense.