

**RCW 84.48.080 Equalization of assessments—Taxes for state purposes—Procedure—Levy and apportionment—Rules—Record. (1)**

Annually during the months of September and October, the department of revenue shall examine and compare the returns of the assessment of the property in the several counties of the state, and the assessment of the property of railroad and other companies assessed by the department, and proceed to equalize the same, so that each county in the state shall pay its due and just proportion of the taxes for state purposes for such assessment year, according to the ratio the valuation of the property in each county bears to the total valuation of all property in the state.

(a) The department shall classify all property, real and personal, and shall raise and lower the valuation of any class of property in any county to a value that shall be equal, so far as possible, to the true and fair value of such class as of January 1st of the current year for the purpose of ascertaining the just amount of tax due from each county for state purposes. In equalizing personal property as of January 1st of the current year, the department shall use valuation data with respect to personal property from the three years immediately preceding the current assessment year in a manner it deems appropriate. Such classification may be on the basis of types of property, geographical areas, or both. For purposes of this section, for each county that has not provided the department with an assessment return by December 1st, the department shall proceed, using facts and information and in a manner it deems appropriate, to estimate the value of each class of property in the county.

(b) The department shall keep a full record of its proceedings and the same shall be published annually by the department.

(2) The department shall levy the state taxes authorized by law. The amount levied in any one year for general state purposes shall not exceed the lawful dollar rate on the dollar of the assessed value of the property of the entire state, which assessed value shall be one hundred percent of the true and fair value of the property in money.

(a) The department shall apportion the amount of tax for state purposes levied under RCW 84.52.065 (1) and (2) by the department, among the several counties, in proportion to the valuation of the taxable property of the county for the year as equalized by the department; however, for purposes of this apportionment, the department shall recompute the previous year's levies imposed under RCW 84.52.065 (1) and (2) and the apportionment thereof to correct for changes and errors in taxable values reported to the department after October 1 of the preceding year and shall adjust the apportioned amount of the current year's state levy under RCW 84.52.065 (1) and (2) for each county by the difference between the apportioned amounts established by the original and revised levy computations for the previous year's levies under RCW 84.52.065 (1) and (2).

(b) For purposes of this section, changes in taxable values mean a final adjustment made by a county board of equalization, the state board of tax appeals, or a court of competent jurisdiction and shall include additions of omitted property, other additions or deletions from the assessment or tax rolls, any assessment return provided by a county to the department subsequent to December 1st, or a change in the indicated ratio of a county. Errors in taxable values mean errors corrected by a final reviewing body.

(3) The department has authority to adopt rules and regulations to enforce obedience to its orders in all matters in relation to the

returns of county assessments, the equalization of values, and the apportionment of the state levy by the department.

(4) After the completion of the duties prescribed in this section, the director of the department shall certify the record of the proceedings of the department under this section, the tax levies made for state purposes and the apportionment thereof among the counties, and the certification shall be available for public inspection. [2017 3rd sp.s. c 13 s 305; 2008 c 86 s 502; 2001 c 185 s 12; 1997 c 3 s 112 (Referendum Bill No. 47, approved November 4, 1997); 1995 2nd sp.s. c 13 s 3; 1994 c 301 s 43; 1990 c 283 s 1; 1988 c 222 s 24; 1982 1st ex.s. c 28 s 1; 1979 ex.s. c 86 s 3; 1973 1st ex.s. c 195 s 99; 1971 ex.s. c 288 s 9; 1961 c 15 s 84.48.080. Prior: 1949 c 66 s 1; 1939 c 206 s 36; 1925 ex.s. c 130 s 70; Rem. Supp. 1949 s 11222; prior: 1917 c 55 s 1; 1915 c 7 s 1; 1907 c 215 s 1; 1899 c 141 s 4; 1897 c 71 s 60; 1893 c 124 s 61; 1890 p 557 s 75. Formerly RCW 84.48.080, 84.48.090, and 84.48.100.]

**Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 ss 301-314:** See notes following RCW 84.52.065.

**Intent—2017 3rd sp.s. c 13:** See note following RCW 28A.150.410.

**Severability—Savings—Part headings not law—2008 c 86:** See notes following RCW 82.14.030.

**Contingent effective date—2001 c 185 ss 12 and 15:** "Section 15 of this act takes effect for taxes levied in 2001 for collection in 2002 and thereafter if the proposed amendment to Article VII, section 1 of the state Constitution providing for valuation increases to be phased-in over a period of four years is validly submitted to and is approved and ratified by voters at the next general election. If the proposed amendment is not approved and ratified, section 15 of this act is null and void. If such proposed amendment is approved and ratified, section 12 of this act is null and void." [2001 c 185 s 16.]

**Reviser's note:** No proposed amendment to Article VII, section 1 of the state Constitution was submitted to the voters.

**Application—2001 c 185 ss 1-12:** See note following RCW 84.14.110.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Intent—1995 2nd sp.s. c 13:** "With property valuations continuing to increase, property taxes have been steadily increasing. At the same time, personal incomes have not continued to rise at the same rate. Property taxes are becoming increasingly more difficult to pay. Many residential property owners complain about the overall level of taxes and about the continuing increase in tax from year to year. Taxpayers want property tax relief. The legislature intends to establish an ongoing program of state property tax reductions the amount of which is to be determined by the legislature on a yearly basis based on the level of general fund tax revenues." [1995 2nd sp.s. c 13 s 1.]

**Severability—1982 1st ex.s. c 28:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [1982 1st ex.s. c 28 s 3.]

**Severability—1979 ex.s. c 86:** See note following RCW 13.24.040.

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.