

2016 PROPERTY TAX - Active House Bills as of Feb 02, 2016 12:48 PM

Bill	Sponsor	Description	Committee	Programs	Hearing
SHB 1605	Peterson+	- Modifying certain provisions governing benefit charges of fire protection districts and regional fire protection service authorities. - Regional Fire Protection Authority (RFA) renewal benefit assessment charges only require majority voter approval v. 60%. RFA & fire district's renewed charge must be for a period of 6 years instead of 6 years or less. More properties are identified as being exempt from the benefit charge.	H Finance	Levies	*H Finance 01/29 08:00 AM
SHB 2226	Morris	- Extending specific aerospace tax preferences to include spacecrafts to encourage the migration of good wage jobs in the state. - Extends B&O tax credit for property taxes paid on land and improvements of manufactures of spacecraft or spacecraft components.	H Finance	Incentives	
HB 2321	Stokesbary +	- Removing disincentives to the voluntary formation of regional fire protection service authorities by equalizing certain provisions with existing laws governing fire protection districts and by clarifying the formation process. - A planning committee for an authority must hold hearings prior to an election when the initial formation of the authority includes a benefit assessment charge. RFA can protect up to \$0.25 of their levy from the \$5.90 limitation similar to a fire district.	H Finance	Levies	*H Finance 02/05 10:00 AM
SHB 2359	Goodman +	- Updating obsolete provisions and making technical corrections. - Requeted by Statute Law Committee - Amends various statutes affecting agencies statewide, making technical corrections to form year designations - from "19__" to "year." Affects several property taxing districts formation declarations and RCW 84.40.320 - Assessor's BOE certificate..	H Rules Review	Administration	
HB 2361	Lytton +	- Delaying implementation of revisions to the school levy lid. - Extends the method of determining school district's maximum M&O levies from calendar year 2017 to 2018. This limitation is calculated by OSPI. ** Companion SB 6353	H Appropriations	Levies	*Exec Session 01/21 03:30 PM
HB 2442	Appleton +	- Providing a property tax exemption for certain property within an affordable housing incentive zone. - King County Assessor bill. - Provides a 60% exemption from taxation for certain property within an affordable housing incentive zone used to provide affordable housing.	H Com Dev, Hsg, & Trbl Afrs	Exemption	*H Com Dev, Hsg, & Trbl Afrs 01/19 01:30 PM
HB 2454	MacEwen	- Authorizing cities and counties to facilitate the maintenance and repair of private roadways impacting the public interest. - Facilitates creation of a special assessment for repair and maintenance of private roads. Assessment becomes lien against property and delinquencies may be foreclosed in same manner as provided in RCW 35.43 thru 35.54 for other local improvements.	H Local Government	Collection	
HB 2519	McCaslin +	- Allowing nuisance abatement cost recovery for cities. - Provides authority for city or town to levy spec assess to reimburse for exp of nuisance abatement. Up to \$2K of spec assess constitutes a lien of equal rank with state, county, and municipal taxes. City or town may contract with county treasurer to collect under RCW 84.56.035.	H Local Government	Collection	*Exec Session 02/03 08:00 AM

HB 2535	Stokesbary	- Concerning property tax relief programs available to senior citizens, persons retired because of physical disability, qualifying veterans, and widows or widowers of veterans.[] - Provides for annual income threshold adjustment based on CPI-U for senior/disabled exemption, deferral, and WW grant programs. DOR to publish updated thresholds by January 1.	H Finance	Sr Exempt Deferrals	*H Finance 01/22 08:00 AM
HB 2536	Stokesbary	- Concerning property tax relief programs available to senior citizens, persons retired because of physical disability, qualifying veterans, and widows or widowers of veterans.[] - Provides 4th tier with gradually decreasing benefit for income over \$40k exempts excess levies by amount that exceeds the amount by which CDI exceeds \$40k. Provides tax preference perf stmt req under 82.32.808 & exempts from expiration date under 82.32.805.	H Finance	Sr Exempt Deferrals	*H Finance 01/22 08:00 AM
HB 2538	Stokesbary +	- Modifying a property tax exemption for the value of new construction of industrial and manufacturing industries in targeted areas.[] - Significantly expands the Targeted Urban Areas Exemption provided under Chapter 84.25 to include any city or town. Previously this exemption was limited to 3 cities in Snohomish county.	H Finance	Exemption	
HB 2544	Frame+	- Authorizing local governments to adopt a property tax exemption program for the preservation of certain affordable housing.[] - City of Seattle bill.[] - Authorizes a city county governing authority to adopt a property tax exemption program to preserve affordable housing that meets health and quality standards for very low-income households at risk of displacement or that cannot afford market-rate housing. ** Companion SHB 6239	H Com Dev, Hsg,&Trbl Afrs	Exemption	*Exec Session 02/02 01:30 PM
HB 2564	Manweller +	- Concerning the property tax exemption for public burying grounds and cemeteries.[] - Allows property exempt under RCW 84.36.020(1) as a cemetery or public burying ground to be used for fundraising events, rental/loan activity and commercial activity on a limited basis.	H Finance	Exemption	*H Finance 01/26 03:30 PM
HB 2647	Jinkins +	- Disposing tax foreclosed property to cities for affordable housing purposes.[] - When county acquires tax-foreclosed property suitable for affordable housing, co must notify city where property is located. Notice must be given within 60 days of acquiring property and offer opportunity for city to purchase for principal amount of unpaid tax. ** Companion SB 6337	H Com Dev, Hsg,&Trbl Afrs	Collection	*Exec Session 02/02 01:30 PM
HB 2688	Pettigrew	- Authorizing cities to impose a temporary property tax increase to fund historic building rehabilitation.[] - Allows cities to exceed the levy limit (aka 101% limit), without voter approval, to levy funds to restore historic buildings. The increased levy is limited to a 10 year period.	H Comm Dev & Hsg	Levies	*Exec Session 02/02 01:30 PM
HB 2698	Lytton +	- Delaying implementation of revisions to the school levy lid and local effort assistance.[] - Extends the method of determining school district's maximum M&O levies from calendar year 2017 to 2018.This limitation is calculated by OSPI.	H 2nd Reading	Levies	
HB 2708	Appleton +	- Providing for fire protection district formation by the legislative authority of a city or town subject to voter approval.- [] - A city or town may request their voters approve the creation of a fire district with the same boundaries as the city or town. The new district may levy property taxes and or a benefit assessment charge. The city or town legislative authority will serve ex officio as the fire commissioners. ** Companion SB 6387	H Local Government	Levies	*Exec Session 02/02 10:00 AM
HB 2759	Wylie	- Concerning property tax exemptions for service-connected disabled veterans and senior citizens.[] - Provides annual adj of inc thresholds for sen/dis ex & def based on county median effective for 2019 taxes & forward. Allows deduction for all ins effective 01/01/2017. Provides tax pref perf stmt req under 82.32.808 & exempts from expiration date under 82.32.805.	H Finance	Sr Exempt Deferrals	*H Finance 01/26 03:30 PM

HB 2842	Schmick +	- Financing of improvements for state-owned lands to be transferred for private development.[] - Tax Increment Financing.[] - Bill creates a finance tool for limited cities to fund private development with the state land financing area. All taxing districts that offer services area will finance the improvements, with the exception of the state school levy and excess levies. ** Companion SB 6580	H Com Dev, Hsg,&Trbl Afrs	TIF/LIFT Levy	*H Com Dev, Hsg,&Trbl Afrs 02/02 01:30 PM
HB 2891	Haler	- Regarding payments to counties in lieu of property taxes by the department of fish and wildlife.[] - PILT calculation for WDFW properties to be based on local portion of property tax paid on similar open space land parcels. No option for a flat rate. PILT freeze is not extended. County requirement to opt in to PILT is repealed, they must receive it now.	H Appropriations	Current Use	*H Appropriations 02/01 03:30 PM
HB 2965	Magendanz	- Concerning accountability and transparency in school district expenditures for the state's program of basic education and for local purposes.[] - AN ACT Relating to accountability and transparency in school district expenditures for the state's program of basic education and for local purposes; amending RCW 28A.300.173, 28A.320.330, 28A.505.140, 28A.505.040, 28A.505.050, 28A.505.060, 28A.505.100, 28A.400.200, and 43.09.265; adding a new section to chapter 28A.320 RCW; adding a new section to chapter 43.09 RCW; and providing an effective date.	H Appropriations	Levies	

2016 PROPERTY TAX - Active Senate Bills as of Feb 02, 2016 12:48 PM

Bill	Sponsor	Description	Committee	Programs	Hearing
2SSB 5127	Angel	- Revised for 2nd Substitute: Revising a property tax exemption for veterans with total disability ratings and their surviving spouses or domestic partners.[] - Total ex with no inc threshold for veterans w/total disability rating. Sp/dp of such veteran remains eligible for total ex if veteran was receiving ex under current law or under new law at time of death and sp/dp was at least 57 in year of death.	S Rules	Senior Exemption	
SB 5439	Dansel	- Eliminating penalties for delinquent property taxes.[] - Removes provision for imposing and collecting 3% June 1 and 8% December 1 penalties imposed on delinquent tax balances in the year the tax is due. ** Companion HB 1333	S Ways & Means	Collection	*Exec Session 02/03 03:30 PM
2SSB 5449	Braun +	- Creating a tax division of the court of appeals.[] - Included in 2015 Senate NTIB Bill[] - Establishes a new Tax Division of the Court of Appeals. Property tax related appeals formerly heard at the State Board of Tax Appeals will be heard by the new Tax Division. Eliminates the Board of Tax Appeals as of July 1, 2017. ** Companion HB 2111	S Rules 2	Appeals	
SB 5537	Habib +	- Establishing regional fire protection service authorities within the boundaries of regional cities.[] - Allows regional cities to for a regional fire protection service authority. Currently two or more adjacent fire protection jurisdictions (which include cities) may create a regional fire service authority. ** Companion SHB 1606	S Rules	Levies	
SB 5588	Roach +	- Concerning Washington's property assessment appeal procedures.[] - Requires the exchange of information between both parties to assessment appeals at county boards of equalization at least 21 days prior to the hearing. ** Companion HB 1656	S Rules	Appeals	

SB 5614	Benton +	- Concerning the maintenance and operations of parks and recreational land acquired through the conservation futures program.[] - Allows a county to spend up to 25% of conservation futures levies for maintenance purposes on land larger than 100 acres that is acquired from open space classification under 84.34.210. This amount increases to 30% for acquisitions of 400 + acres that have had a conservation levy for 20+ years. ** Companion HB 2079	S Rules	Conservation Futures	
SB[] SB 5753	Lias +	- Creating a county property tax exemption for energy efficient construction.[] - Authorizes counties and certain cities to exempt from the county's regular levies, the assessed value for up to seven assessment years, of new single-family or multi-family construction or improvements on existing homes that result in the improvement receiving "green building" certification. ** Companion HB 2059	S Rules 2	Exemption	
SSB 5767	Cleveland+	- Revising local government treasury practices and procedures.[] - Clarifies treas may accept electronic payments for any type pmt; treas to determine transaction costs; payer to pay that cost. Treas may absorb costs associated with PT pmts. Provides form/content for duplicate/lost/stolen warrants or affidavits. Similarities to 2014, SSB 6114 ** Companion SHB 1815	S Rules	Collection	
SB 5853	Rivers+	- Creating a county property tax exemption for energy efficient construction.[] - Defines and expands authority, duties, and custodial responsibility of county treasurers. Ability to provide treasury mgmnt svc for state dept/agency or other municipal corp is permissive but performance of "debt mgmnt duties" is a mandate.	S Govt Ops & St Security	Collection	
SB 6169	Angel	- Concerning easements in property tax foreclosures.[] - Provides that any tax deed issued pursuant to a foreclosure action shall be subject to easement(s) of record.	S Rules 2	Collection	
SB 6183	McAuliffe	- Concerning local school district levy authority.[] - Extends the method of determining school district's maximum M&O levies and adjusts the local effort assistance percentage. These calculations are completed by OSPI.	S Early Learning/K-12 Ed	Levies	*S Early Learning/K-12 Ed 01/18 01:30 PM
SB 6204	Roach +	- Removing disincentives to the voluntary formation of regional fire protection service authorities by equalizing certain provisions with existing laws governing fire protection districts and by clarifying the formation process.[] - A planning committee for an authority must hold hearings prior to an election when the initial formation of the authority includes a benefit assessment charge. RFA can protect up to \$0.25 of their levy from the \$5.90 limitation similar to a fire district.	S Govt Ops & Security	Levies	*S Govt Ops & Security 01/26 10:00 AM
SB 6211	Dammeier +	- Concerning the exemption of property taxes for nonprofit homeownership development.[] - Provides a property tax exemption for real property owned by a nonprofit entity for the purpose of building one or more residences to be sold to low-income households, if the nonprofit entity that is the owner of the property sold at least one residence on the property to a low-income household.	S Ways & Means	Exemption	*S Ways & Means 02/02 03:30 PM
SHB 6239	Fain +	- Authorizing local governments to adopt a property tax exemption program for the preservation of certain affordable housing ---- Revised for 1st Substitute: Providing local governments with options to preserve affordable housing in their communities.[] - City of Seattle bill.[] - Authorizes a city county governing authority to adopt a property tax exemption program to preserve affordable housing that meets health and quality standards for very low-income households at risk of displacement or that cannot afford market-rate housing. ** Companion HB 2544	S Ways & Means	Exemption	

SB 6276	Roach +	- Concerning the authorization for a local jurisdiction to exempt certain residences from local property taxation under a residential energy efficiency incentive pilot program.[] - Authorizes cities and counties to provide a property tax exemption in order to incentivize taxpayers to retrofit existing or build new single/multi-family homes with increased energy efficiency.	S Govt Ops & St Security	Exemption	*S Govt Ops & St Security 01/19 10:00 AM
SB 6311	Keiser +	- Providing a property tax exemption for certain property within an affordable housing incentive zone.[] - Similar to King County bill.[] - Authorizes the governing authority of a city or county to designate an affordable housing incentive zone. Provides a property tax exemption on certain real property within an affordable housing incentive zone that is owned or used by a person to provide affordable housing.	S Human Svcs, M-Hlth & Hsg	Exemption	*Exec Session 02/02 10:00 AM
SB 6337	Darneille +	- Disposing tax foreclosed property to cities for affordable housing purposes.[] - When county acquires tax-foreclosed property suitable for affordable housing, county must notify city where property is located. Notice must be given within 60 days of acquiring property and offer opportunity for city to purchase for principal amount of unpaid tax. ** Companion HB 2647	S Human Svcs, M-Hlth & Hsg	Collection	*Exec Session 02/02 10:00 AM
SB 6347	Hobbs +	- Concerning forest fire prevention and suppression.[] - Forest Patrol Assessment is being changed from \$17.50 per unimproved parcel, + an additional \$0.27 per acre over 50 acres to \$4.95 per parcel, + an additional \$0.27 or \$0.29 per acre depending on location of property. Parcels subject to the senior exemption & < \$500 are exempt from the fee.	S Natural Res/Parks	Levies	*S Natural Res/Parks 01/27 01:30 PM
SB 6353	Rivers+	- Delaying implementation of revisions to the school levy lid.[] - Extends the method of determining school district's maximum M&O levies from calendar year 2017 to 2018. This limitation is calculated by OSPI. ** Companion HB 2361	S Early Learning/K-12 Ed	Levies	*S Early Learning/K-12 Ed 01/18 01:30 PM
SB 6387	Roach +	- Providing for fire protection district formation by the legislative authority of a city or town subject to voter approval.[] - A city or town may request their voters approve the creation of a fire district with the same boundaries as the city or town. The new district may levy property taxes and or a benefit assessment charge. The city or town legislative authority will serve ex officio as the fire commissioners. ** Companion HB 2708	S Govt Ops & Security	Levies	*S Govt Ops & Security 01/26 10:00 AM
SB 6438	Schoesler	- Concerning improvements to tax and licensing laws administered by the department of revenue.[] - DOR technical corrections bill.	S Ways & Means	Current Use	*Exec Session 02/03 03:30 PM
SB 6502	Hargrove	- Concerning forest fire prevention and suppression.[] - A new forest patrol assessment is charge of \$4.90 per parcel to all taxable parcels not subject to the \$17.50 assessment.	S Natural Res/Parks	Benefit Assessments	*S Natural Res/Parks 02/03 01:30 PM
SB 6580	Brown +	- Financing of improvements for state-owned lands to be transferred for private development.[] - Tax Increment Financing.[] - Bill creates a finance tool for limited cities to fund private development with the state land financing area. All taxing districts that offer services area will finance the improvements, with the exception of the state school levy and excess levies. ** Companion HB 2842	S Trade & Econ Dvlpmnt	TIF/LIFT Levy	*S Trade & Econ Dvlpmnt 01/27 08:00 AM