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SENATE BILL 6442

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State of Washington

54th Legislature

1996 Regular Session

By Senator Loveland

Read first time 01/15/96. Referred to Committee on Government Operations.

1 AN ACT Relating to levies; and adding a new section to chapter  
2 84.52 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW  
5 to read as follows:

6 (1) Annually, at the time required by law for the levying of taxes  
7 for county purposes, the proper county officers required by law to make  
8 and enter such tax levies shall adjust each tax levy or levies by:

9 (a) The amount of taxes levied by the county for county and state  
10 purposes that were:

11 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the  
12 preceding twelve months; or

13 (ii) Not collected or over-collected because of changes made after  
14 final certification of any assessment roll during the preceding twelve  
15 months; or

16 (iii) Uncollectible due to a United States bankruptcy court action;

17 (b) The amount of taxes levied by the county for each taxing  
18 district that were:

1 (i) Canceled as uncollectible pursuant to RCW 84.56.240 within the  
2 preceding twelve months; or

3 (ii) Not collected or over-collected because of changes made after  
4 final certification of any assessment roll during the preceding twelve  
5 months; or

6 (iii) Uncollectible due to a United States bankruptcy court action.

7 (2) For the purposes of this section, "changes" means increases or  
8 decreases in assessed value of property resulting from an error or  
9 final adjustments made by a county board of equalization, the state  
10 board of tax appeals, or a court of competent jurisdiction, including  
11 changes reflecting settlements of proceedings in such boards or court.  
12 "Changes" does not include changes in assessed value of property  
13 resulting from actions brought to recover taxes under RCW 84.68.020.

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