H-4006.1			

## HOUSE BILL 2609

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State of Washington 60th Legislature 2008 Regular Session

By Representatives McIntire and Condotta

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Prefiled 01/11/08. Read first time 01/14/08. Referred to Committee on Finance.

- AN ACT Relating to the use of digital image technology in property revaluation plans; amending RCW 84.41.041; and creating a new section.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 84.41.041 and 2001 c 187 s 21 are each amended to read 5 as follows:
  - (1) Each county assessor shall cause taxable real property to be physically inspected and valued at least once every six years in accordance with RCW 84.41.030, and in accordance with a plan filed with and approved by the department of revenue. Such revaluation plan shall provide that a reasonable portion of all taxable real property within a county shall be revalued and these newly-determined values placed on the assessment rolls each year. The department may approve a plan that provides that all property in the county be revalued every two years. If the revaluation plan provides for physical inspection at least once each four years, during the intervals between each physical inspection of real property, the valuation of such property may be adjusted to its current true and fair value, such adjustments to be based upon appropriate statistical data. If the revaluation plan provides for physical inspection less frequently than once each four years, during

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the intervals between each physical inspection of real property, the valuation of such property shall be adjusted to its current true and fair value, such adjustments to be made once each year and to be based upon appropriate statistical data.

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- (2) The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property within the past five years, the cost and characteristics of any improvement on the property and other facts necessary for appraisal of the property.
- (3) As part of a revaluation plan approved by the department, county assessors may employ the use of digital image technology for physical inspections. The department shall adopt rules for the use of such technology consistent with standards developed by a recognized industry source for property appraisal, assessment administration, and property tax policy.
- NEW SECTION. Sec. 2. This act applies to taxes levied for collection in 2009 and thereafter.

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