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HOUSE BILL 1950

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State of Washington                      61st Legislature                      2009 Regular Session

By Representative Orcutt

Read first time 02/03/09. Referred to Committee on Finance.

1            AN ACT Relating to requiring assessors to give notice of the true  
2 and fair value of real property regardless of whether there was a  
3 change in value; and amending RCW 84.40.045.

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

5            **Sec. 1.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read  
6 as follows:

7            The assessor shall give notice of any change in the true and fair  
8 value of real property for the tract or lot of land and any  
9 improvements thereon no later than thirty days after appraisal:  
10 PROVIDED, That no such notice shall be mailed during the period from  
11 January 15 to February 15 of each year: PROVIDED FURTHER, That no  
12 notice need be sent with respect to changes in valuation of forest land  
13 made pursuant to chapter 84.33 RCW.

14            The notice shall contain a statement of both the prior and the new  
15 true and fair value, stating separately land and improvement values,  
16 and a brief statement of the procedure for appeal to the board of  
17 equalization and the time, date, and place of the meetings of the  
18 board.

19            The notice shall be mailed by the assessor to the taxpayer.

1       The assessor shall give notice of the true and fair value of real  
2 property every year regardless of whether there has been a change in  
3 the value from the prior year.

4       If any taxpayer, as shown by the tax rolls, holds solely a security  
5 interest in the real property which is the subject of the notice,  
6 pursuant to a mortgage, contract of sale, or deed of trust, such  
7 taxpayer shall, upon written request of the assessor, supply, within  
8 thirty days of receipt of such request, to the assessor the name and  
9 address of the person making payments pursuant to the mortgage,  
10 contract of sale, or deed of trust, and thereafter such person shall  
11 also receive a copy of the notice provided for in this section.  
12 Willful failure to comply with such request within the time limitation  
13 provided for herein shall make such taxpayer subject to a maximum civil  
14 penalty of five thousand dollars. The penalties provided for herein  
15 shall be recoverable in an action by the county prosecutor, and when  
16 recovered shall be deposited in the county current expense fund. The  
17 assessor shall make the request provided for by this section during the  
18 month of January.

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