
HOUSE BILL 1040

State of Washington

63rd Legislature

2013 Regular Session

By Representatives Takko and Upthegrove

Prefiled 01/08/13. Read first time 01/14/13. Referred to Committee on Local Government.

1 AN ACT Relating to real property valuation notices; and amending
2 RCW 84.40.045.

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

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

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

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

1 (3) The notice (~~shall~~) must be mailed by the assessor to the
2 taxpayer.

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

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