
ENGROSSED SUBSTITUTE SENATE BILL 6594

State of Washington

54th Legislature

1996 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Winsley, Haugen, Heavey, Sheldon, Hale, Snyder, Wood, McAuliffe, Finkbeiner, Bauer, Rinehart, Pelz, Franklin, Smith, Drew, Sutherland and Rasmussen)

Read first time 02/02/96.

1 AN ACT Relating to notification of property assessment changes;
2 amending RCW 84.40.045 and 84.56.050; and creating a new section.

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

4 **Sec. 1.** RCW 84.40.045 and 1994 c 301 s 36 are each amended to read
5 as follows:

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

13 (2) The notice shall:

14 (a) Contain a statement of both the prior and the new true and fair
15 value and the ratio of the assessed value to the true and fair value on
16 which the assessment of the property is based, stating separately land
17 and improvement values, and a brief statement of the procedure for
18 appeal to the board of equalization and the time, date, and place of
19 the meetings of the board; and

1 (b) By January 1, 1998, reference the appropriate local and state
2 sources where further information may be obtained regarding zoning and
3 other restrictions on the use of property.

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

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

20 (4) Any change in the communication and data processing
21 technologies used by any county shall be designed to further the
22 eventual production of a notice of change in valuation that shall:

23 (a) Inform the taxpayer of the zoning of the property as of the
24 date of the last appraisal;

25 (b) State that zoning is subject to change;

26 (c) State that other restrictions of the local, state, and federal
27 governments on the use of the property may apply; and

28 (d) Reference the appropriate local and state sources where further
29 information may be obtained.

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

31 **Sec. 2.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to read
32 as follows:

33 On receiving the tax rolls the treasurer shall post all real and
34 personal property taxes from the rolls to the treasurer's tax roll, and
35 shall carry forward to the current tax rolls a memorandum of all
36 delinquent taxes on each and every description of property, and enter
37 the same on the property upon which the taxes are delinquent showing
38 the amounts for each year. The treasurer shall notify each taxpayer in

1 the county, at the expense of the county, of the amount of the real and
2 personal property, and the current and delinquent amount of tax due on
3 the same; and the treasurer shall have printed on the notice the name
4 of each tax and the levy made on the same. The name of the state
5 property tax levy for the support of the common schools shall be
6 entitled "state property tax levy" and shall not indicate its use for
7 the support of the common schools. The county treasurer shall be the
8 sole collector of all delinquent taxes and all other taxes due and
9 collectible on the tax rolls of the county: PROVIDED, That the term
10 "taxpayer" as used in this section shall mean any person charged, or
11 whose property is charged, with property tax; and the person to be
12 notified is that person whose name appears on the tax roll herein
13 mentioned: PROVIDED, FURTHER, That if no name so appears the person to
14 be notified is that person shown by the treasurer's tax rolls or
15 duplicate tax receipts of any preceding year as the payer of the tax
16 last paid on the property in question.

17 NEW SECTION. **Sec. 3.** Section 2 of this act applies to taxes
18 levied in 1996 for collection in 1997, and thereafter.

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