
SENATE BILL 5111

State of Washington

55th Legislature

1997 Regular Session

By Senators Winsley and Loveland

Read first time 01/15/97. Referred to Committee on Government Operations.

1 AN ACT Relating to the preparation of maps by county assessors for
2 listing of real estate; and amending RCW 84.40.160.

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

4 **Sec. 1.** RCW 84.40.160 and 1961 c 15 s 84.40.160 are each amended
5 to read as follows:

6 The assessor shall list all real property according to the largest
7 legal subdivision as near as practicable. The assessor shall make out
8 in the plat and description book in numerical order a complete list of
9 all lands or lots subject to taxation, showing the names and owners, if
10 to him known and if unknown, so stated; the number of acres and lots or
11 parts of lots included in each description of property and the value
12 per acre or lot: PROVIDED, That the assessor shall give to each tract
13 of land where described by metes and bounds a number, to be designated
14 as Tax No., which said number shall be placed on the tax rolls
15 to indicate that certain piece of real property bearing such number,
16 and described by metes and bounds in the plat and description book
17 herein mentioned, and it shall not be necessary to enter a description
18 by metes and bounds on the tax roll of the county, and the assessor's
19 plat and description book shall be kept as a part of the tax

1 collector's records: AND PROVIDED, FURTHER, That the board of county
2 commissioners of any county may by order direct that the property be
3 listed numerically according to lots and blocks or section, township
4 and range, in the smallest platted or government subdivision, and when
5 so listed the value of each block, lot or tract, the value of the
6 improvements thereon and the total value thereof, including
7 improvements thereon, shall be extended after the description of each
8 lot, block or tract, which last extension shall be in the column headed
9 "Total value of each tract, lot or block of land assessed with
10 improvements as returned by the assessor." In carrying the values of
11 said property into the column representing the equalized value thereof,
12 the county assessor shall include and carry over in one item the
13 equalized valuation of all lots in one block, or land in one section,
14 listed consecutively, which belong to any one person, firm or
15 corporation, and are situated within the same taxing district, and in
16 the assessed value of which the county board of equalization has made
17 no change. Where assessed valuations are changed, the equalized
18 valuation must be extended and shown by item.

19 The assessor shall prepare and possess a complete set of maps drawn
20 to indicate parcel configuration for lands in the county. The assessor
21 shall continually update the maps to reflect transfers, conveyances,
22 acquisitions, or any other transaction or event that changes the
23 boundaries of any parcel and shall renumber the parcels or prepare new
24 map pages for any portion of the maps to show combinations or divisions
25 of parcels.

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