

**RCW 84.08.115 Department to prepare explanation of property tax system.** (1) The department shall prepare a clear and succinct explanation of the property tax system, including but not limited to:

(a) The standard of true and fair value as the basis of the property tax.

(b) How the assessed value for particular parcels is determined.

(c) The procedures and timing of the assessment process.

(d) How district levy rates are determined, including the limit under chapter 84.55 RCW.

(e) How the composite tax rate is determined.

(f) How the amount of tax is calculated.

(g) How a taxpayer may appeal an assessment, and what issues are appropriate as a basis of appeal.

(h) A summary of tax exemption and relief programs, along with the eligibility standards and application processes.

(2) Each county assessor shall provide copies of the explanation to taxpayers on request, free of charge. Each revaluation notice shall include information regarding the availability of the explanation.

[1997 c 3 § 207 (Referendum Bill No. 47, approved November 4, 1997); 1991 c 218 § 2.]

**Intent—1997 c 3 §§ 201-207:** See note following RCW 84.55.010.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:** See notes following RCW 84.40.030.

**Effective date—1991 c 218:** See note following RCW 36.21.015.