

WAC 458-12-360 Notice of change in value of real property. (1)

Introduction. This rule explains the requirement of county assessors to notify taxpayers of any change in the true and fair value of real property as provided by RCW 84.40.045. The notice of a change in the true and fair value of real property is commonly referred to as a change of value notice or revaluation notice.

(2) **When must a revaluation notice be provided?** All revaluation notices must be mailed within thirty days of the completed appraisal, except that no revaluation notices can be mailed during the period from January 15th to February 15th of each year. If the true and fair value of the real property appraised has not changed, a revaluation notice does not need to be sent to the taxpayer following the completed appraisal. Also, a revaluation notice does not need to be sent regarding changes in valuation of publicly owned property exempt from taxation under RCW 84.36.010 or of forest land under chapter 84.33 RCW.

The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The status of each situation must be determined after a review of all of the facts and circumstances.

(a) Example 1. On January 5th the assessor completes an appraisal of a home and the land on which it sits. The total value of the land and home increased as a result of the appraisal. The assessor must mail a revaluation notice to the taxpayer by February 16th; however, the assessor is not allowed to mail the revaluation notice between January 15th and February 15th.

(b) Example 2. The assessor appraises a home and the land on which it sits. The value of the home decreases, and the value of the land increases; however, the total value of the home and land remain unchanged. The assessor is not required to mail a revaluation notice to the taxpayer. Under RCW 84.40.045, revaluation notices are only required when there is a change in the true and fair value of the real property that is the subject of the appraisal. In this example, although there is a change in the true and fair value of the home and land, there is no change in the overall true and fair value of the real property that was the subject of the appraisal.

(3) **What if an assessor fails to provide a timely revaluation notice?** The failure to provide a timely revaluation notice as required by RCW 84.40.045 does not invalidate the assessment. RCW 84.40.045 does not affect RCW 84.40.020 which provides, in relevant part, that all real property in this state subject to taxation must be listed and assessed every year, at its value on January 1st of the assessment year.

A taxpayer who fails to timely appeal an assessor's determination of value to the county board of equalization (board) because of the assessor's failure to timely provide a revaluation notice may still petition the board for a review of the assessor's determination of value. A board may reconvene on its own authority in certain circumstances as provided in WAC 458-14-127 Reconvened boards—Authority, including upon request of a taxpayer who has not received a timely revaluation notice. According to WAC 458-14-127, the taxpayer must submit to the board an affidavit stating that a revaluation notice for the current assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition for review of the assessor's determination of value, and the taxpayer can show proof that the value was actually changed. The request to re-

convene and the affidavit must be filed with the board by April 30th of the tax year immediately following the board's regularly convened session. For additional information about appealing an assessor's determination of value to the board, refer to chapter 458-14 WAC.

(4) **Who is entitled to receive a revaluation notice?** RCW 84.40.045 requires the assessor to mail revaluation notices to the taxpayer. For purposes of this rule, "taxpayer" means the person charged, or whose property is charged, with property tax and whose name appears on the most recent tax roll or has been otherwise provided to the assessor.

If any taxpayer, as shown by the tax rolls, holds only a security interest under a mortgage, contract of sale, or deed of trust in the real property that is the subject of the revaluation notice, the taxpayer is required to supply, within thirty days of receiving a written request from the assessor, the name and address of the person making payments under the mortgage, contract of sale, or deed of trust. The assessor must mail a copy of the revaluation notice to the person making payments under the mortgage, contract of sale, or deed of trust at the address provided by the taxpayer. A request from the assessor for this information must be made during the month of January. If the taxpayer willfully fails to comply with the assessor's request within thirty days, the taxpayer is subject to a maximum civil penalty of five thousand dollars. The civil penalty is recoverable in an action by the county prosecutor and, when recovered, must be deposited in the county current expense fund.

(5) **What information must a revaluation notice contain?** A revaluation notice must contain:

- (a) The name and address of the taxpayer;
- (b) A description of the real property that is the subject of the revaluation notice;
- (c) The previous and new true and fair values, stating separately land and improvement values;
- (d) A statement that the assessed value is one hundred percent of the true and fair value;
- (e) If the property is classified under chapter 84.34 RCW on the basis of its current use, the previous and new current use value of the property, stating separately land and improvement values;
- (f) A statement informing taxpayers that if they would like to learn more about how their property was valued for tax purposes and how their property taxes will be determined, they may obtain an information pamphlet describing the property tax system from the assessor's office free of charge;
- (g) A statement that land used for farm and agricultural purposes, to preserve open space, or for the commercial growth and harvesting of forest crops may be eligible for assessment based on the land's current use rather than its highest and best use. This statement must also provide information on the method of making application and the availability of additional information on the current use classifications;
- (h) A statement informing taxpayers they may be eligible to receive a property tax exemption if:
 - (i) They own and live in a residence in the county, including a mobile home;
 - (ii) Are now or will be sixty-one years of age by December 31st of the current year, are retired because of a physical disability, or is a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veterans

Affairs at a total disability rating for a service-connected disability; and

(iii) Their combined disposable income is under the limits provided in RCW 84.36.381.

Although not statutorily required, it is suggested that a revaluation notice contain a statement informing taxpayers that if they are a senior citizen or a disabled person, or if they meet certain income requirements, they may be able to defer payment of their property taxes. This statement should also include how additional information about property tax deferrals for senior citizens, disabled persons, or persons with limited incomes may be obtained; and

(i) A brief statement of the procedure for appeal to the county board of equalization and the time, date, and meeting place of the board. The following language is suggested: "You may appeal either the true and fair value and/or current use assessed value to the county board of equalization. An appeal petition may be obtained from the board of equalization. Petitions for a hearing must be filed with the board of equalization on or before July 1st of the assessment year, or within (number of days) of the date of the revaluation notice, whichever is later. Petitions received after those dates will be denied on the grounds of not having been timely filed, unless a waiver for good cause as described in WAC 458-14-056, is granted. The board of equalization will convene on July 15th, or within fourteen days of certification of the county assessment rolls, whichever is later, in the (name of office) at (name of city or town), Washington, and will continue in session for a period not to exceed four weeks. The board of equalization is to review and equalize the assessments of the current year for taxes payable the following year."

[Statutory Authority: RCW 84.48.200, 84.08.010, 84.08.070, and 84.36.865. WSR 18-24-110, § 458-12-360, filed 12/4/18, effective 1/4/19. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 03-18-037, § 458-12-360, filed 8/26/03, effective 9/26/03; Order PT 68-6, § 458-12-360, filed 4/29/68.]