

1 **SHB 1301 - H AMD 005 -- Failed 2/4/91**

2 By Representative Morton

3
4 On page 1, line 11, strike everything through page 2, line 28,
5 and insert:

6 "(1) Each county assessor shall maintain an active and
7 systematic program of revaluation on a continuous basis(~~(, and)~~).

8 (2) Each county assessor in counties of the first through
9 ninth classes shall establish a revaluation schedule which will
10 result in revaluation of all taxable real property within the
11 county at least once each four years and physical inspection of all
12 taxable real property within the county at least once each six
13 years.

14 (3) Each county assessor in A and AA counties shall establish
15 a revaluation schedule which will result in revaluation of all
16 taxable real property within the county at least once each year and
17 physical inspection of all taxable real property within the county
18 at least once each six years.

19 **Sec. 2.** RCW 84.41.041 and 1987 c 319 s 4 are each amended to
20 read as follows:

21 Each county assessor shall cause taxable real property to be
22 physically inspected (~~(and valued)~~) at least once every six years
23 in accordance with RCW 84.41.030, and in accordance with a plan
24 filed with and approved by the department of revenue. Such

1 revaluation plan shall provide that a reasonable portion of all
2 taxable real property within a county shall be ~~((revalued and
3 these))~~ physically inspected and newly-determined values based on
4 these physical inspections shall be placed on the assessment rolls
5 each year. ~~((The department may approve a plan that provides that
6 all property in the county be revalued every two years. If the
7 revaluation plan provides for physical inspection at least once
8 each four years, during the intervals between each physical
9 inspection of real property, the valuation of such property may be
10 adjusted to its current true and fair value, such adjustments to be
11 based upon appropriate statistical data. If the revaluation plan
12 provides for physical inspection less frequently than once each
13 four years,))~~ During the intervals between each physical inspection
14 of real property, the valuation of such property shall be adjusted
15 to its current true and fair value, such adjustments to be made
16 ((once each year)) at least as frequently as necessary to comply
17 with RCW 84.41.030 and may be made once each year. The adjustments
18 are to be based upon appropriate statistical data.

19 The assessor may require property owners to submit pertinent
20 data respecting taxable property in their control including data
21 respecting any sale or purchase of said property within the past
22 five years, the cost and characteristics of any improvement on the
23 property and other facts necessary for appraisal of the property."

24 EFFECT: Allows small counties to remain on four year
revaluation cycle.