

---

SENATE BILL 5791

---

State of Washington

52nd Legislature

1991 Regular Session

By Senators Moore, von Reichbauer, McCaslin, Rasmussen, Vognild and Johnson.

Read first time February 20, 1991. Referred to Committee on Financial Institutions & Insurance.

1 AN ACT Relating to notices about real property taxes; and amending  
2 RCW 84.40.045 and 84.56.050.

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

4 **Sec. 1.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended to  
5 read as follows:

6 The assessor shall give notice of any change in the true and fair  
7 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 The notice shall contain a statement of both the prior and the new  
14 true and fair value and the ratio of the assessed value to the true and  
15 fair value on which the assessment of the property is based, stating

1 separately land and improvement values, and a brief statement of the  
2 procedure for appeal to the board of equalization and the time, date,  
3 and place of the meetings of the board.

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

5 If any taxpayer, as shown by the tax rolls, holds solely a security  
6 interest in the real property which is the subject of the notice,  
7 pursuant to a mortgage, contract of sale, or deed of trust, such  
8 taxpayer shall(~~(, upon written request of the assessor,)~~) supply(~~(,~~   
9 ~~within thirty days of receipt of such request,)~~) to the assessor the  
10 name and address of the person making payments pursuant to the  
11 mortgage, contract of sale, or deed of trust, and thereafter such  
12 person shall also receive a copy of the notice provided for in this  
13 section. Willful failure to comply with such request within the time  
14 limitation provided for herein shall make such taxpayer subject to a  
15 civil penalty of five dollars for each parcel of real property within  
16 the scope of the request in which it holds the security interest, the  
17 aggregate of such penalties in any one year not to exceed five thousand  
18 dollars. The penalties provided for herein shall be recoverable in an  
19 action by the county prosecutor, and when recovered shall be deposited  
20 in the county current expense fund. The assessor shall make the  
21 request provided for by this section during the month of January.

22 **Sec. 2.** RCW 84.56.050 and 1963 c 94 s 1 are each amended to read  
23 as follows:

24 On receiving the tax rolls the treasurer shall post all real and  
25 personal property taxes from (~~said~~) the rolls to the treasurer's tax  
26 segregation register, and shall carry forward to the current tax rolls,  
27 or if he or she so elects to a separate card or other record of  
28 delinquencies, a memorandum of all delinquent taxes on each and every  
29 description of property, and enter the same opposite or under the

1 property upon which the (~~said~~) taxes are delinquent, in a space  
2 provided for that purpose, showing the amounts for each year. The  
3 treasurer shall notify each taxpayer in (~~his~~) the county, at the  
4 expense of the county, of the amount of (~~his~~) the taxpayer's real and  
5 personal property, and the total amount of tax due on the same; and the  
6 treasurer shall either have printed on (~~said~~) the notice the name of  
7 each tax and the levy made on the same, or shall during the month of  
8 February publish once in a newspaper having general circulation in the  
9 county a listing of the levies made in the respective taxing districts  
10 and shall upon request furnish such a listing to any (~~one~~) person  
11 requesting the same; and the county treasurer shall be the sole  
12 collector of all delinquent taxes and all other taxes due and  
13 collectible on the tax rolls of the county: PROVIDED, That the term  
14 "taxpayer" as used in this section shall mean any person charged, or  
15 whose property is charged, with property tax; and the person to be  
16 notified is that person whose name appears on the tax roll herein  
17 mentioned: PROVIDED, FURTHER, That if no name so appears the person to  
18 be notified is that person shown by the treasurer's tax rolls or  
19 duplicate tax receipts of any preceding year as the payer of the tax  
20 last paid on the property in question: PROVIDED, FURTHER, That if any  
21 taxpayer, as shown by the tax rolls, holds solely a security interest  
22 in the real property which is the subject of the notice, pursuant to a  
23 mortgage, contract of sale, or deed of trust, the taxpayer shall supply  
24 to the assessor the name and address of the person making payments  
25 pursuant to the mortgage, contract of sale, or deed of trust, and  
26 thereafter that person shall also receive a copy of the notice provided  
27 for in this section.