

2 SSB 6594 - S AMD S5314.1 - 127
3 By Senators Haugen and Winsley

4 ADOPTED 2/12/96

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.40.045 and 1994 c 301 s 36 are each amended to
8 read as follows:

9 (1) The assessor shall give notice of any change in the true and
10 fair value of real property for the tract or lot of land and any
11 improvements thereon no later than thirty days after appraisal:
12 PROVIDED, That no such notice shall be mailed during the period from
13 January 15 to February 15 of each year: PROVIDED FURTHER, That no
14 notice need be sent with respect to changes in valuation of forest land
15 made pursuant to chapter 84.33 RCW.

16 (2) The notice shall:

17 (a) Contain a statement of both the prior and the new true and fair
18 value and the ratio of the assessed value to the true and fair value on
19 which the assessment of the property is based, stating separately land
20 and improvement values, and a brief statement of the procedure for
21 appeal to the board of equalization and the time, date, and place of
22 the meetings of the board; and

23 (b) By January 1, 1998, reference the appropriate local and state
24 sources where further information may be obtained regarding zoning and
25 other restrictions on the use of property.

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

27 (3) If any taxpayer, as shown by the tax rolls, holds solely a
28 security interest in the real property which is the subject of the
29 notice, pursuant to a mortgage, contract of sale, or deed of trust,
30 such taxpayer shall, upon written request of the assessor, supply,
31 within thirty days of receipt of such request, to the assessor the name
32 and address of the person making payments pursuant to the mortgage,
33 contract of sale, or deed of trust, and thereafter such person shall
34 also receive a copy of the notice provided for in this section.
35 Willful failure to comply with such request within the time limitation
36 provided for herein shall make such taxpayer subject to a maximum civil

1 penalty of five thousand dollars. The penalties provided for herein
2 shall be recoverable in an action by the county prosecutor, and when
3 recovered shall be deposited in the county current expense fund. The
4 assessor shall make the request provided for by this section during the
5 month of January.

6 (4) Any change in the communication and data processing
7 technologies used by any county shall be designed to further the
8 eventual production of a notice of change in valuation that shall:

9 (a) Inform the taxpayer of the zoning of the property as of the
10 date of the last appraisal;

11 (b) State that zoning is subject to change;

12 (c) State that other restrictions of the local, state, and federal
13 governments on the use of the property may apply; and

14 (d) Reference the appropriate local and state sources where further
15 information may be obtained.

16 The notice shall be mailed by the assessor to the taxpayer."

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19 ADOPTED 2/12/96

20 On page 1, line 1 of the title, after "changes;" strike the
21 remainder of the title and insert "and amending RCW 84.40.045."

22 **SSB 6594** - S AMD (S5140.1) TO S AMD (127) - 160
23 By Senators Swecker and Winsley

24 ADOPTED 2/12/96

25 On page 2, after line 16, insert the following:

26 "**Sec. 2.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to
27 read as follows:

28 On receiving the tax rolls the treasurer shall post all real and
29 personal property taxes from the rolls to the treasurer's tax roll, and
30 shall carry forward to the current tax rolls a memorandum of all
31 delinquent taxes on each and every description of property, and enter
32 the same on the property upon which the taxes are delinquent showing
33 the amounts for each year. The treasurer shall notify each taxpayer in
34 the county, at the expense of the county, of the amount of the real and

1 personal property, and the current and delinquent amount of tax due on
2 the same; and the treasurer shall have printed on the notice the name
3 of each tax and the levy made on the same. The name of the state
4 property tax levy for the support of the common schools shall be
5 entitled "state property tax levy" and shall not indicate its use for
6 the support of the common schools. The county treasurer shall be the
7 sole collector of all delinquent taxes and all other taxes due and
8 collectible on the tax rolls of the county: PROVIDED, That the term
9 "taxpayer" as used in this section shall mean any person charged, or
10 whose property is charged, with property tax; and the person to be
11 notified is that person whose name appears on the tax roll herein
12 mentioned: PROVIDED, FURTHER, That if no name so appears the person to
13 be notified is that person shown by the treasurer's tax rolls or
14 duplicate tax receipts of any preceding year as the payer of the tax
15 last paid on the property in question.

16 NEW SECTION. **Sec. 3.** Section 2 of this act applies to taxes
17 levied in 1996 for collection in 1997, and thereafter."

18 **SSB 6594** - S AMD (S5140.1) TO S AMD (127) - 160
19 By Senators Swecker and Winsley

20 ADOPTED 2/12/96

21 On page 1, line 1 of the title, after "changes;" strike the
22 remainder of the title and insert "amending RCW 84.56.050; creating a
23 new section; and providing an effective date."

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