

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

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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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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."

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