

SHB 2609 - S COMM AMD

By Committee on Government Operations & Elections

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 84.41.041 and 2001 c 187 s 21 are each amended to  
4 read as follows:

5 (1) Each county assessor shall cause taxable real property to be  
6 physically inspected and valued at least once every six years in  
7 accordance with RCW 84.41.030, and in accordance with a plan filed with  
8 and approved by the department of revenue. Such revaluation plan shall  
9 provide that a reasonable portion of all taxable real property within  
10 a county shall be revalued and these newly-determined values placed on  
11 the assessment rolls each year. The department may approve a plan that  
12 provides that all property in the county be revalued every two years.  
13 If the revaluation plan provides for physical inspection at least once  
14 each four years, during the intervals between each physical inspection  
15 of real property, the valuation of such property may be adjusted to its  
16 current true and fair value, such adjustments to be based upon  
17 appropriate statistical data. If the revaluation plan provides for  
18 physical inspection less frequently than once each four years, during  
19 the intervals between each physical inspection of real property, the  
20 valuation of such property shall be adjusted to its current true and  
21 fair value, such adjustments to be made once each year and to be based  
22 upon appropriate statistical data.

23 (2) The assessor may require property owners to submit pertinent  
24 data respecting taxable property in their control including data  
25 respecting any sale or purchase of said property within the past five  
26 years, the cost and characteristics of any improvement on the property  
27 and other facts necessary for appraisal of the property.

28 (3) As part of a revaluation plan approved by the department,  
29 county assessors may employ the use of digital image technology for

1 physical inspections. For the purposes of this section, "digital image  
2 technology" includes photographic images only.

3 **Sec. 2.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read  
4 as follows:

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

12 The notice shall contain a statement of both the prior and the new  
13 true and fair value, stating separately land and improvement values,  
14 and a brief statement of the procedure for appeal to the board of  
15 equalization and the time, date, and place of the meetings of the  
16 board.

17 For every assessment year in which the assessor uses digital image  
18 technology for physical inspections, the notice must indicate that  
19 digital image technology is being used in the valuation of property in  
20 the county. The notice must also provide a web site address where  
21 taxpayers can access information describing the technology and how the  
22 technology is used in the valuation of property by the assessor. The  
23 web site is to be maintained for as long as the technology is being  
24 used.

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

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

1 recovered shall be deposited in the county current expense fund. The  
2 assessor shall make the request provided for by this section during the  
3 month of January.

4 NEW SECTION. **Sec. 3.** This act applies to taxes levied for  
5 collection in 2009 and thereafter."

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6 On page 1, line 2 of the title, after "plans;" strike the remainder  
7 of the title and insert "amending RCW 84.41.041 and 84.40.045; and  
8 creating a new section."

EFFECT: Removes the restrictions on the types of instances when  
digital image technology can be used and adds in a restriction on the  
type of digital image technology to photographs only.

Changes the notice provisions from a single time (the first time  
the technology is used) to every time the technology is used.

Makes the web site permanent.

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