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**SUBSTITUTE HOUSE BILL 2609**

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**State of Washington**

**60th Legislature**

**2008 Regular Session**

**By** House Finance (originally sponsored by Representatives McIntire and Condotta)

READ FIRST TIME 02/11/08.

1       AN ACT Relating to the use of digital image technology in property  
2 revaluation plans; amending RCW 84.41.041 and 84.40.045; and creating  
3 a new section.

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

5       **Sec. 1.** RCW 84.41.041 and 2001 c 187 s 21 are each amended to read  
6 as follows:

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

1 physical inspection less frequently than once each four years, during  
2 the intervals between each physical inspection of real property, the  
3 valuation of such property shall be adjusted to its current true and  
4 fair value, such adjustments to be made once each year and to be based  
5 upon appropriate statistical data.

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

11 (3) As part of a revaluation plan approved by the department,  
12 county assessors may employ the use of digital image technology for  
13 physical inspections. Digital image technology shall only be used in  
14 the valuation of property when the property has been damaged through  
15 natural disaster, the assessor cannot gain access to the property, or  
16 the property is located in an extremely remote region.

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

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

26 The notice shall contain a statement of both the prior and the new  
27 true and fair value, stating separately land and improvement values,  
28 and a brief statement of the procedure for appeal to the board of  
29 equalization and the time, date, and place of the meetings of the  
30 board.

31 For the first assessment year in which the assessor uses digital  
32 image technology for physical inspections, the notice must indicate  
33 that digital image technology is being used in the valuation of  
34 property in the county. The notice must also provide a web site  
35 address where taxpayers can access information describing the  
36 technology and how the technology is used in the valuation of property

1 by the assessor. The web site is to be maintained for at least five  
2 years.

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

4 If any taxpayer, as shown by the tax rolls, holds solely a security  
5 interest in the real property which is the subject of the notice,  
6 pursuant to a mortgage, contract of sale, or deed of trust, such  
7 taxpayer shall, upon written request of the assessor, supply, within  
8 thirty days of receipt of such request, to the assessor the name and  
9 address of the person making payments pursuant to the mortgage,  
10 contract of sale, or deed of trust, and thereafter such person shall  
11 also receive a copy of the notice provided for in this section.  
12 Willful failure to comply with such request within the time limitation  
13 provided for herein shall make such taxpayer subject to a maximum civil  
14 penalty of five thousand dollars. The penalties provided for herein  
15 shall be recoverable in an action by the county prosecutor, and when  
16 recovered shall be deposited in the county current expense fund. The  
17 assessor shall make the request provided for by this section during the  
18 month of January.

19 NEW SECTION. **Sec. 3.** This act applies to taxes levied for  
20 collection in 2009 and thereafter.

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