
HOUSE BILL 2612

State of Washington 60th Legislature 2008 Regular Session

By Representatives McIntire, Condotta, and Chase

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1 AN ACT Relating to property tax valuation and notice requirements
2 for county assessors; amending RCW 84.40.045, 84.41.041, and 84.40.175;
3 and creating a new section.

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

5 **Sec. 1.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read
6 as follows:

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

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

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

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

16 **Sec. 2.** RCW 84.41.041 and 2001 c 187 s 21 are each amended to read
17 as follows:

18 (1) Each county assessor shall cause taxable real property to be
19 physically inspected and valued at least once every six years in
20 accordance with RCW 84.41.030, and in accordance with a plan filed with
21 and approved by the department of revenue. Such revaluation plan shall
22 provide that a reasonable portion of all taxable real property within
23 a county shall be revalued and these newly-determined values placed on
24 the assessment rolls each year. The department may approve a plan that
25 provides that all property in the county be revalued every two years.
26 If the revaluation plan provides for physical inspection at least once
27 each four years, during the intervals between each physical inspection
28 of real property, the valuation of such property may be adjusted to its
29 current true and fair value, such adjustments to be based upon
30 appropriate statistical data. If the revaluation plan provides for
31 physical inspection less frequently than once each four years, during
32 the intervals between each physical inspection of real property, the
33 valuation of such property shall be adjusted to its current true and
34 fair value, such adjustments to be made once each year and to be based
35 upon appropriate statistical data.

36 (2) The assessor may require property owners to submit pertinent
37 data respecting taxable property in their control including data

1 respecting any sale or purchase of said property within the past five
2 years, the cost and characteristics of any improvement on the property
3 and other facts necessary for appraisal of the property.

4 (3) As part of a revaluation plan approved by the department,
5 county assessors may employ the use of digital image technology for
6 physical inspections. The department shall adopt rules for the use of
7 such technology consistent with standards developed by a recognized
8 industry source for property appraisal, assessment administration, and
9 property tax policy.

10 **Sec. 3.** RCW 84.40.175 and 1994 c 124 s 24 are each amended to read
11 as follows:

12 (1) At the time of making the assessment of real property, the
13 assessor shall enter each description of property exempt under the
14 provisions of chapter 84.36 RCW((, and value)) and list the same ((in
15 the manner and subject to the same rule as the assessor is required to
16 assess all other property)), designating in each case to whom such
17 property belongs. ((However,)) Except as otherwise provided in law,
18 the assessor is not required to value property exempt under chapter
19 84.36 RCW.

20 (2) With respect to publicly owned property exempt from taxation
21 under provisions of RCW 84.36.010, the assessor shall value only such
22 property as is leased to or occupied by a private person under an
23 agreement allowing such person to occupy or use such property for a
24 private purpose when a request for such valuation is received from the
25 department of revenue or the lessee of such property for use in
26 determining the taxable rent as provided for in chapter 82.29A RCW:
27 PROVIDED FURTHER, That this section shall not prohibit any assessor
28 from valuing any public property leased to or occupied by a private
29 person for private purposes.

30 NEW SECTION. **Sec. 4.** This act applies to taxes levied for
31 collection in 2010 and thereafter.

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