
HOUSE BILL 1092

State of Washington 61st Legislature 2009 Regular Session

By Representatives Takko, Blake, Simpson, and Moeller

Prefiled 01/08/09. Read first time 01/12/09. Referred to Committee on Finance.

1 AN ACT Relating to property tax valuation change notices; amending
2 RCW 84.40.045; and creating a new section.

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

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

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

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

18 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 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
17 collection in 2010 and thereafter.

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