

Chapter 84.08 RCW
GENERAL POWERS AND DUTIES OF DEPARTMENT OF REVENUE

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*Constitutional limitations on taxation: State Constitution Art. 2 s
40, Art. 7, Art. 11, ss 9, 12.*

*Public bodies may retain collection agencies to collect public debts—
Fees: RCW 19.16.500.*

*Taxing districts, general limitation of indebtedness: Chapter 39.36
RCW.*

RCW 84.08.005 Adoption of provisions of chapter 82.01 RCW. The provisions of chapter 82.01 RCW, as now or hereafter amended, apply to Title 84 RCW as fully as though they were set forth herein. [1961 c 15 s 84.08.005.]

RCW 84.08.010 Powers of department of revenue—General supervision—Rules and processes—Visitation of counties. The department of revenue shall:

(1) Exercise general supervision and control over the administration of the assessment and tax laws of the state, over county assessors, and county boards of equalization, and over boards

of county commissioners, county treasurers and county auditors and all other county officers, in the performance of their duties relating to taxation, and perform any act or give any order or direction to any county board of equalization or to any county assessor or to any other county officer as to the valuation of any property, or class or classes of property in any county, township, city or town, or as to any other matter relating to the administration of the assessment and taxation laws of the state, which, in the department's judgment may seem just and necessary, to the end that all taxable property in this state shall be listed upon the assessment rolls and valued and assessed according to the provisions of law, and equalized between persons, firms, companies and corporations, and between the different counties of this state, and between the different taxing units and townships, so that equality of taxation and uniformity of administration shall be secured and all taxes shall be collected according to the provisions of law.

(2) Formulate such rules and processes for the assessment of both real and personal property for purposes of taxation as are best calculated to secure uniform assessment of property of like kind and value in the various taxing units of the state, and relative uniformity between properties of different kinds and values in the same taxing unit. The department of revenue shall furnish to each county assessor a copy of the rules and processes so formulated. The department of revenue may, from time to time, make such changes in the rules and processes so formulated as it deems advisable to accomplish the purpose thereof, and it shall inform all county assessors of such changes.

(3) Visit the counties in the state, unless prevented by necessary official duties, for the investigation of the methods adopted by the county assessors and county boards of commissioners in the assessment and equalization of taxation of real and personal property; carefully examine into all cases where evasion of property taxation is alleged, and ascertain where existing laws are defective, or improperly or negligently administered. [1975 1st ex.s. c 278 s 147; 1961 c 15 s 84.08.010. Prior: 1939 c 206 ss 4, part and 5, part; 1935 c 127 s 1, part; 1931 c 15 s 1, part; 1927 c 280 s 5, part; 1925 c 18 s 5, part; 1921 c 7 ss 50, 53; 1907 c 220 s 1, part; 1905 c 115 s 2, part; RRS ss 11091 (first), part and 11091 (second), part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.020 Additional powers—To advise county and local officers—Books and blanks—Reports. The department of revenue shall:

(1) Confer with, advise and direct assessors, boards of equalization, county boards of commissioners, county treasurers, county auditors and all other county and township officers as to their duties under the law and statutes of the state, relating to taxation, and direct what proceedings, actions or prosecutions shall be instituted to support the law relating to the penalties, liabilities and punishment of public officers, persons, and officers or agents of corporations for failure or neglect to comply with the provisions of the statutes governing the return, assessment and taxation of property, and the collection of taxes, and cause complaint to be made against any of such public officers in the proper county for their

removal from office for official misconduct or neglect of duty. In the execution of these powers and duties the said department or any member thereof may call upon prosecuting attorneys or the attorney general, who shall assist in the commencement and prosecution for penalties and forfeiture, liabilities and punishments for violations of the laws of the state in respect to the assessment and taxation of property.

(2) Prescribe all forms of books and blanks to be used in the assessment and collection of taxes, and change such forms when prescribed by law, and recommend to the legislature such changes as may be deemed most economical to the state and counties, and such recommendation shall be accompanied by carefully prepared bill or bills for this end.

(3) Require county, city and town officers to report information as to assessments of property, equalization of taxes, the expenditure of public funds for all purposes, and other information which said department of revenue may request. [1975 1st ex.s. c 278 s 148; 1961 c 15 s 84.08.020. Prior: 1939 c 206 s 5, part; 1935 c 127 s 1, part; 1921 c 7 ss 50, 53; 1907 c 220 s 1, part; 1905 c 115 s 2, part; RRS s 11091 (second), part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.030 Additional powers—To test work of assessors—Supplemental assessment lists—Audits. The department of revenue shall examine and test the work of county assessors at any time, and have and possess all rights and powers of such assessors for the examination of persons, and property, and for the discovery of property subject to taxation, and if it shall ascertain that any taxable property is omitted from the assessment list, or not assessed or valued according to law, it shall bring the same to the attention of the assessor of the proper county in writing, and if such assessor shall neglect or refuse to comply with the request of the department of revenue to place such property on the assessment list, or to correct such incorrect assessment or valuation the department of revenue shall have the power to prepare a supplement to such assessment list, which supplement shall include all property required by the department of revenue to be placed on the assessment list and all corrections required to be made. Such supplement shall be filed with the assessor's assessment list and shall thereafter constitute an integral part thereof to the exclusion of all portions of the original assessment list inconsistent therewith, and shall be submitted therewith to the county board of equalization. As part of the examining and testing of the work of county assessors to be accomplished pursuant to this section, the department of revenue shall audit statewide at least one-half of one percent of all personal property accounts listed each calendar year. [1975-'76 2nd ex.s. c 94 s 1; 1967 ex.s. c 149 s 30; 1961 c 15 s 84.08.030. Prior: 1939 c 206 s 4, part; 1931 c 15 s 1, part; 1927 c 280 s 5, part; 1925 c 18 s 5, part; 1921 c 7 ss 50, 53; RRS s 11091 (first).]

Effective date—1967 ex.s. c 149: See note following RCW 82.04.050.

Savings—1967 ex.s. c 149: See RCW 82.98.035.

Severability—1967 ex.s. c 149: See note following RCW 82.98.030.

RCW 84.08.040 Additional powers—To keep valuation records—Access to files of other public offices. The department of revenue shall secure, tabulate, and keep records of valuations of all classes of property throughout the state, and for that purpose, shall have access to all records and files of state offices and departments and county and municipal offices and shall require all public officers and employees whose duties make it possible to ascertain valuations, including valuations of property of public service corporations for rate making purposes to file reports with the department of revenue, giving such information as to such valuation and the source thereof: PROVIDED, That the nature and kind of the tabulations, records of valuation and requirements from public officers, as stated herein, shall be in such form, and cover such valuations, as the department of revenue shall prescribe. [1975 1st ex.s. c 278 s 149; 1961 c 15 s 84.08.040. Prior: 1939 c 206 s 4, part; 1931 c 15 s 1, part; 1927 c 280 s 5, part; 1925 c 18 s 5, part; 1921 c 7 ss 50, 53; RRS s 11091 (first), part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.050 Additional powers—Access to books and records—Hearings—Investigation of complaints. (1) The department of revenue shall:

(a) Require individuals, partnerships, companies, associations and corporations to furnish information as to their capital, funded debts, investments, value of property, earnings, taxes and all other facts called for on these subjects so that the department may determine the taxable value of any property or any other fact it may consider necessary to carry out any duties now or hereafter imposed upon it, or may ascertain the relative burdens borne by all kinds and classes of property within the state, and for these purposes their records, books, accounts, papers and memoranda shall be subject to production and inspection, investigation and examination by the department, or any employee thereof designated by the department for such purpose, and any or all real and/or personal property in this state shall be subject to visitation, investigation, examination and/or listing at any and all times by the department or by any employee thereof designated by the department.

(b) Summon witnesses to appear and testify on the subject of capital, funded debts, investments, value of property, earnings, taxes, and all other facts called for on these subjects, or upon any matter deemed material to the proper assessment of property, or to the investigation of the system of taxation, or the expenditure of public funds for state, county, district and municipal purposes: PROVIDED, HOWEVER, No person shall be required to testify outside of the county in which the taxpayer's residence, office or principal place of business, as the case may be, is located. Such summons shall be served in like manner as a subpoena issued out of the superior court and be served by the sheriff of the proper county, and such service certified by him or her to the department without compensation therefor. Persons appearing before the department in obedience to a summons shall in the

discretion of the department receive the same compensation as witnesses in the superior court.

(c) Thoroughly investigate all complaints which may be made to it of illegal, unjust or excessive taxation, and shall endeavor to ascertain to what extent and in what manner, if at all, the present system is inequal or oppressive.

(2) Any member of the department or any employee thereof designated for that purpose may administer oaths to witnesses.

(3) (a) In case any witness shall fail to obey the summons to appear, or refuse to testify, or shall fail or refuse to comply with any of the provisions of subsection (1)(a) or (b) of this section, such person, for each separate or repeated offense, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than fifty dollars, nor more than five thousand dollars.

(b) Any person who shall testify falsely is guilty of perjury and shall be punished under chapter 9A.72 RCW. [2003 c 53 s 407; 1973 c 95 s 8; 1961 c 15 s 84.08.050. Prior: 1939 c 206 s 5, part; 1935 c 127 s 1, part; 1921 c 7 ss 50, 53; 1907 c 220 s 1, part; 1905 c 115 s 2, part; RRS s 11091 (second), part.]

Intent—Effective date—2003 c 53: See notes following RCW 2.48.180.

RCW 84.08.060 Additional powers—Power over county boards of equalization—Reconvening—Limitation on increase in property value in appeals to board of tax appeals from county board of equalization.
The department of revenue shall have power to direct and to order any county board of equalization to raise or lower the valuation of any taxable property, or to add any property to the assessment list, or to perform or complete any other duty required by statute. The department of revenue may require any such board of equalization to reconvene after its adjournment for the purpose of performing any order or requirement made by the department of revenue and may make such orders as it shall determine to be just and necessary. The department may require any county board of equalization to reconvene at any time for the purpose of performing or completing any duty or taking any action it might lawfully have performed or taken at any of its previous meetings. No board may be reconvened later than three years after the date of adjournment of its regularly convened session. If such board of equalization shall fail or refuse forthwith to comply with any such order or requirement of the department of revenue, the department of revenue shall have power to take any other appropriate action, or to make such correction or change in the assessment list, and such corrections and changes shall be a part of the record of the proceedings of the said board of equalization: PROVIDED, That in all cases where the department of revenue shall raise the valuation of any property or add property to the assessment list, it shall give notice either for the same time and in the same manner as is now required in like cases of county boards of equalization, or if it shall deem such method of giving notice impracticable it shall give notice by publication thereof in a newspaper of general circulation within the county in which the property affected is situated once each week for two consecutive weeks, and the department of revenue shall not proceed to raise such valuation or add such property to the assessment list

until a period of five days shall have elapsed subsequent to the date of the last publication of such notice: PROVIDED FURTHER, That appeals to the board of tax appeals by any taxpayer or taxing unit concerning any action of the county board of equalization shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization. Such notice shall give the legal description of each tract of land involved, or a general description in case of personal property; the tax record-owner thereof; the assessed value thereof determined by the county board of equalization in case the property is on the assessment roll; and the assessed value thereof as determined by the department of revenue and shall state that the department of revenue proposes to increase the assessed valuation of such property to the amount stated and to add such property to the assessment list at the assessed valuation stated. The necessary expense incurred by the department of revenue in making such reassessment and/or adding such property to the assessment list shall be borne by the county or township in which the property as reassessed and/or so added to the assessment list is situated and shall be paid out of the proper funds of such county upon the order of the department of revenue. [1988 c 222 s 9; 1982 1st ex.s. c 46 s 11; 1975 1st ex.s. c 278 s 150; 1961 c 15 s 84.08.060. Prior: 1939 c 206 s 4, part; 1931 c 15 s 1, part; 1927 c 280 s 5, part; 1925 c 18 s 5, part; 1921 c 7 ss 50, 53; RRS s 11091 (first), part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.070 Rules and regulations authorized. The department of revenue shall make such rules and regulations as may be necessary to carry out the powers granted by this chapter, and for conducting hearings and other proceedings before it. [1975 1st ex.s. c 278 s 151; 1961 c 15 s 84.08.070. Prior: 1939 c 206 s 4, part; 1931 c 15 s 1, part; 1927 c 280 s 5, part; 1925 c 18 s 5, part; 1921 c 7 ss 50, 53; RRS s 11091 (first), part. FORMER PART OF SECTION: 1935 c 123 s 18 now codified as RCW 84.12.390.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.080 Department to decide questions of interpretation. The department of revenue shall, with the advice of the attorney general, decide all questions that may arise in reference to the true construction or interpretation of this title, or any part thereof, with reference to the powers and duties of taxing district officers, and such decision shall have force and effect until modified or annulled by the judgment or decree of a court of competent jurisdiction. [1975 1st ex.s. c 278 s 152; 1961 c 15 s 84.08.080. Prior: 1925 ex.s. c 130 s 111; 1897 c 71 s 92; 1895 c 176 s 20; 1893 c 124 s 95; RRS s 11272.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.115 Department to prepare explanation of property tax system. (1) The department shall prepare a clear and succinct explanation of the property tax system, including but not limited to:

(a) The standard of true and fair value as the basis of the property tax.

(b) How the assessed value for particular parcels is determined.

(c) The procedures and timing of the assessment process.

(d) How district levy rates are determined, including the limit under chapter 84.55 RCW.

(e) How the composite tax rate is determined.

(f) How the amount of tax is calculated.

(g) How a taxpayer may appeal an assessment, and what issues are appropriate as a basis of appeal.

(h) A summary of tax exemption and relief programs, along with the eligibility standards and application processes.

(2) Each county assessor shall provide copies of the explanation to taxpayers on request, free of charge. Each revaluation notice shall include information regarding the availability of the explanation. [1997 c 3 s 207 (Referendum Bill No. 47, approved November 4, 1997); 1991 c 218 s 2.]

Intent—1997 c 3 ss 201-207: See note following RCW 84.55.010.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Effective date—1991 c 218: See note following RCW 36.21.015.

RCW 84.08.120 Duty to obey orders of department of revenue. It shall be the duty of every public officer to comply with any lawful order, rule, or regulation of the department of revenue made under the provisions of this title, and whenever it shall appear to the department of revenue that any public officer or employee whose duties relate to the assessment or equalization of assessments of property for taxation or to the levy or collection of taxes has failed to comply with the provisions of this title or with any other law relating to such duties or the rules of the department made in pursuance thereof, the department after a hearing on the facts may issue its order directing such public officer or employee to comply with such provisions of law or of its rules, and if such public officer or employee for a period of ten days after service on him or her of the department's order shall neglect or refuse to comply therewith, the department of revenue may apply to a judge of the superior court or court commissioner of the county in which said public officer or employee holds office for an order returnable within five days from the date thereof to compel such public officer or employee to comply with such provisions of law or of the department's order, or to show cause why he or she should not be compelled so to do, and any order issued by the judge pursuant thereto shall be final. The remedy herein provided shall be cumulative and shall not exclude the department of revenue from exercising any power or rights otherwise granted. [2013 c 23 s 342; 1975 1st ex.s. c 278 s 155; 1961 c 15 s 84.08.120. Prior: 1939 c 206 s 7; 1927 c 280 s 12; 1925 c 18 s 12; RRS s 11102.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.130 Appeals from county board of equalization to board of tax appeals—Notice. (1) Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the board of tax appeals in accordance with RCW 1.12.070 a notice of appeal within thirty days after the mailing of the decision of such board of equalization, which notice shall specify the actions complained of; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. There shall be no fee charged for the filing of an appeal. The board shall transmit a copy of the notice of appeal to all named parties within thirty days of its receipt by the board. Appeals which are not filed as provided in this section shall be dismissed. The board of tax appeals shall require the board appealed from to file a true and correct copy of its decision in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

(2) The board of tax appeals may enter an order, pursuant to subsection (1) of this section, that has effect up to the end of the assessment cycle used by the assessor, if there has been no intervening change in the value during that time. [1998 c 54 s 3; 1994 c 301 s 18; 1992 c 206 s 10; 1989 c 378 s 7; 1988 c 222 s 8; 1977 ex.s. c 290 s 1; 1975 1st ex.s. c 278 s 156; 1961 c 15 s 84.08.130. Prior: 1939 c 206 s 6; 1927 c 280 s 6; 1925 c 18 s 6; RRS s 11092.]

Effective date—1992 c 206: See note following RCW 82.04.170.

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

Evidence submission in advance of hearing: RCW 82.03.200.

Limitation on increase in property value in appeals to board of tax appeals from county board of equalization: RCW 84.08.060.

RCW 84.08.140 Appeals from levy of taxing district to department of revenue. Any taxpayer feeling aggrieved by the levy or levies of any taxing district except levies authorized by a vote of the voters of the district may appeal therefrom to the department of revenue as hereinafter provided. Such taxpayer, upon the execution of a bond, with two or more sufficient sureties to be approved by the county auditor, payable to the state of Washington, in the penal sum of two hundred dollars and conditioned that if the petitioner shall fail in his or her appeal for a reduction of said levy or levies the taxpayer will pay the taxable costs of the hearings hereinafter provided, not exceeding the amount of such bond, may file a written complaint with the county auditor wherein such taxing district is located not later than ten days after the making and entering of such levy or levies, setting forth in such form and detail as the department of revenue shall by general rule prescribe, the taxpayer's objections to such levy or levies. Upon the filing of such complaint, the county auditor

shall immediately transmit a certified copy thereof, together with a copy of the budget or estimates of such taxing district as finally adopted, including estimated revenues and such other information as the department of revenue shall by rule require, to the department of revenue. The department of revenue shall fix a date for a hearing on said complaint at the earliest convenient time after receipt of said record, which hearing shall be held in the county in which said taxing district is located, and notice of such hearing shall be given to the officials of such taxing district, charged with determining the amount of its levies, and to the taxpayer on said complaint by registered mail at least five days prior to the date of said hearing. At such hearings all interested parties may be heard and the department of revenue shall receive all competent evidence. After such hearing, the department of revenue shall either affirm or decrease the levy or levies complained of, in accordance with the evidence, and shall thereupon certify its action with respect thereto to the county auditor, who, in turn, shall certify it to the taxing district or districts affected, and the action of the department of revenue with respect to such levy or levies shall be final and conclusive. [2013 c 23 s 343; 1994 c 301 s 19; 1975 1st ex.s. c 278 s 157; 1961 c 15 s 84.08.140. Prior: 1927 c 280 s 8; 1925 c 18 s 8; RRS s 11098.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.190 Assessors to meet with department of revenue. For the purpose of instruction on the subject of taxation, the county assessors of the state shall meet with the department of revenue at the capital of the state, or at such place within the state as they may determine at their previous meeting, on the second Monday of October of each year or on such other date as may be fixed by the department of revenue. Each assessor shall be paid by the county of his or her residence his or her actual expenses in attending such meeting, upon presentation to the county auditor of proper vouchers. [2013 c 23 s 344; 1975 1st ex.s. c 278 s 158; 1961 c 15 s 84.08.190. Prior: 1939 c 206 s 16, part; 1925 ex.s. c 130 s 57, part; 1911 c 12 s 1; RRS s 11140, part.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.

RCW 84.08.210 Confidentiality and privilege of tax information—Exceptions—Penalty. (1) For purposes of this section, "tax information" means confidential income data and proprietary business information obtained by the department in the course of carrying out the duties now or hereafter imposed upon it in this title that has been communicated in confidence in connection with the assessment of property and that has not been publicly disseminated by the taxpayer, the disclosure of which would be either highly offensive to a reasonable person and not a legitimate concern to the public or would result in an unfair competitive disadvantage to the taxpayer.

(2) Tax information is confidential and privileged, and except as authorized by this section, neither the department nor any other person may disclose tax information.

(3) Subsection (2) of this section, however, does not prohibit the department from:

(a) Disclosing tax information to any county assessor or county treasurer;

(b) Disclosing tax information in a civil or criminal judicial proceeding or an administrative proceeding in respect to taxes or penalties imposed under this title or Title 82 RCW or in respect to assessment or valuation for tax purposes of the property to which the information or facts relate;

(c) Disclosing tax information with the written permission of the taxpayer;

(d) Disclosing tax information to the proper officer of the tax department of any state responsible for the imposition or collection of property taxes, or for the valuation of property for tax purposes, if the other state grants substantially similar privileges to the proper officers of this state;

(e) Disclosing tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under chapter 42.56 RCW or is a document maintained by a court of record not otherwise prohibited from disclosure;

(f) Disclosing tax information to a peace officer as defined in RCW 9A.04.110 or county prosecutor, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer or county prosecutor who receives the tax information may disclose the tax information only for use in the investigation and a related court proceeding, or in the court proceeding for which the tax information originally was sought; or

(g) Disclosing information otherwise available under chapter 42.56 RCW.

(4) A violation of this section constitutes a gross misdemeanor. [2005 c 274 s 363; 1997 c 239 s 1.]

RCW 84.08.220 Electronic communication of confidential property tax information. (1) The department may provide electronically any assessment, notice, or other information that is subject to the confidentiality provisions of RCW 84.08.210 or 84.40.340, to any person authorized to receive the information.

(2) The department must use methods reasonably designed to protect information provided electronically as authorized in subsection (1) of this section from unauthorized disclosure. However, the provisions of this subsection (2) may be waived by a taxpayer. The waiver must be in writing and may be provided to the department electronically. A waiver continues until revoked in writing by the taxpayer. Such revocation may be provided to the department electronically in a manner provided or approved by the department. [2017 c 323 s 1001.]

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.