
SUBSTITUTE SENATE BILL 6594

State of Washington

54th Legislature

1996 Regular Session

By Senate Committee on Government Operations (originally sponsored by Senators Winsley, Haugen, Heavey, Sheldon, Hale, Snyder, Wood, McAuliffe, Finkbeiner, Bauer, Rinehart, Pelz, Franklin, Smith, Drew, Sutherland and Rasmussen)

Read first time 02/02/96.

1 AN ACT Relating to notification of property assessment changes;
2 amending RCW 84.40.045; and providing an effective date.

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

4 **Sec. 1.** RCW 84.40.045 and 1994 c 301 s 36 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:

14 (1) Contain a statement of both the prior and the new true and fair
15 value and the ratio of the assessed value to the true and fair value on
16 which the assessment of the property is based, stating separately land
17 and improvement values, and a brief statement of the procedure for
18 appeal to the board of equalization and the time, date, and place of
19 the meetings of the board;

1 (2) Inform the taxpayer of the zoning of the property as of the
2 date of the last appraisal;

3 (3) State that zoning is subject to change;

4 (4) State that other restrictions of the local, state, and federal
5 governments on the use of the property may apply; and

6 (5) Reference the appropriate local and state sources where further
7 information may be obtained.

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

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

24 NEW SECTION. Sec. 2. This act shall take effect January 1, 1999.

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