
HOUSE BILL 1278

State of Washington 58th Legislature 2003 Regular Session

By Representatives Conway, Cairnes, Kirby and Bush

Read first time 01/22/2003. Referred to Committee on Finance.

1 AN ACT Relating to listing property for tax purposes; and amending
2 RCW 84.40.040, 84.40.060, 84.40.070, and 84.40.190.

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

4 **Sec. 1.** RCW 84.40.040 and 2001 c 187 s 18 are each amended to read
5 as follows:

6 The assessor shall begin the preliminary work for each assessment
7 not later than the first day of December of each year in all counties
8 in the state. The assessor shall also complete the duties of listing
9 and placing valuations on all property by May 31st of each year, except
10 that the listing and valuation of construction and mobile homes under
11 RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each
12 year, and in the following manner, to wit:

13 The assessor shall actually determine as nearly as practicable the
14 true and fair value of each tract or lot of land listed for taxation
15 and of each improvement located thereon and shall enter one hundred
16 percent of the true and fair value of such land and value of such
17 improvements, together with the total of such one hundred percent
18 valuations, opposite each description of property on the assessment
19 list and tax roll.

1 The assessor shall make an alphabetical list of the names of all
2 persons in the county liable to assessment of personal property, and
3 require each person to make a correct list and statement of such
4 property according to the standard form prescribed by the department of
5 revenue, which statement and list shall include, if required by the
6 form, the year of acquisition and total original cost of personal
7 property in each category of the prescribed form(~~(, and shall be signed~~
8 ~~and verified under penalty of perjury by the person listing the~~
9 ~~property: PROVIDED, That)~~). However, the assessor may list and value
10 improvements on publicly owned land in the same manner as real property
11 is listed and valued, including conformance with the revaluation
12 program required under chapter 84.41 RCW. Such list and statement
13 shall be filed on or before the last day of April. The assessor shall
14 on or before the 1st day of January of each year mail, or
15 electronically transmit, a notice to all such persons at their last
16 known address that such statement and list is required(~~(, such)~~). This
17 notice (~~(to)~~) must be accompanied by the form on which the statement or
18 list is to be made(~~(: PROVIDED, That)~~). The notice mailed, or
19 electronically transmitted, by the assessor to each taxpayer each year
20 shall, if practicable, include the statement and list of personal
21 property of the taxpayer for the preceding year. Upon receipt of such
22 statement and list the assessor shall thereupon determine the true and
23 fair value of the property included in such statement and enter one
24 hundred percent of the same on the assessment roll opposite the name of
25 the party assessed; and in making such entry in the assessment list,
26 the assessor shall give the name and post office address of the party
27 listing the property, and if the party resides in a city the assessor
28 shall give the street and number or other brief description of the
29 party's residence or place of business. The assessor may, after giving
30 written notice of the action to the person to be assessed, add to the
31 assessment list any taxable property which should be included in such
32 list.

33 **Sec. 2.** RCW 84.40.060 and 1988 c 222 s 16 are each amended to read
34 as follows:

35 Upon receipt of the verified statement of personal property, the
36 assessor shall assess the value of such property(~~(: PROVIDED,)~~). If
37 any property is listed or assessed on or after the 31st day of May, the

1 same shall be legal and binding as if listed and assessed before that
2 time(~~(: PROVIDED, FURTHER, That any statement of taxable property~~
3 ~~which is not signed by the person listing the property and which is not~~
4 ~~verified under penalty of perjury shall not be accepted by the assessor~~
5 ~~nor shall it be considered in any way to constitute compliance, or an~~
6 ~~attempt at compliance, with the listing requirements of this chapter)).~~

7 **Sec. 3.** RCW 84.40.070 and 1961 c 15 s 84.40.070 are each amended
8 to read as follows:

9 The president, secretary or principal accounting officer or agent
10 of any company or association, whether incorporated or unincorporated,
11 except as otherwise provided for in this title, shall make out and
12 deliver to the assessor a (~~sworn~~) statement of its property, setting
13 forth particularly(~~(First,)~~) (1) the name and location of the company
14 or association; (~~second,~~) (2) the real property of the company or
15 association, and where situated; (~~third,~~) and (3) the nature and
16 value of its personal property. The real and personal property of such
17 company or association shall be assessed the same as other real and
18 personal property. In all cases of failure or refusal of any person,
19 officer, company, or association to make such return or statement, it
20 shall be the duty of the assessor to make such return or statement from
21 the best information he can obtain.

22 **Sec. 4.** RCW 84.40.190 and 2001 c 185 s 13 are each amended to read
23 as follows:

24 Every person required by this title to list property shall make out
25 and deliver to the assessor, or to the department as required by RCW
26 84.40.065, either in person, by mail, or by electronic transmittal if
27 available, a statement, verified under penalty of perjury, of all the
28 personal property in his or her possession or under his or her control,
29 and which, by the provisions of this title, he or she is required to
30 list for taxation, either as owner or holder thereof. (~~Each list,~~
31 ~~schedule or statement required by this chapter shall be signed by the~~
32 ~~individual if the person required to make the same is an individual; by~~
33 ~~the president, vice president, treasurer, assistant treasurer, chief~~
34 ~~accounting officer or any other officer duly authorized to so act if~~
35 ~~the person required to make the same is a corporation; by a responsible~~
36 ~~and duly authorized member or officer having knowledge of its affairs,~~

1 ~~if the person required to make the same is a partnership or other~~
2 ~~unincorporated organization; or by the fiduciary, if the person~~
3 ~~required to make the same is a trust or estate. The list, schedule, or~~
4 ~~statement may be made and signed for the person required to make the~~
5 ~~same by an agent who is duly authorized to do so by a power of attorney~~
6 ~~filed with and approved by the assessor.))~~ When any list, schedule, or
7 statement is made ((and signed by such agent)), the principal required
8 to make out and deliver the same shall be responsible for the contents
9 and the filing thereof and shall be liable for the penalties imposed
10 pursuant to RCW 84.40.130. No person shall be required to list for
11 taxation in his statement to the assessor any share or portion of the
12 capital stock, or of any of the property of any company, association or
13 corporation, which such person may hold in whole or in part, where such
14 company, being required so to do, has listed for assessment and
15 taxation its capital stock and property with the department of revenue,
16 or as otherwise required by law.

--- END ---