
SECOND SUBSTITUTE HOUSE BILL 1040

State of Washington 63rd Legislature 2014 Regular Session

By House Local Government (originally sponsored by Representatives Takko and Upthegrove)

READ FIRST TIME 01/30/14.

1 AN ACT Relating to real property valuation notices; and amending
2 RCW 84.40.045.

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

14 (2) The notice (~~shall~~) must contain a statement of both the prior
15 and the new true and fair value(~~, stating~~) . For tracts or lots of
16 land that include single-family residential units, multi-family
17 residential units for four or fewer families, or residential
18 condominiums, the notice may state separately land and improvement
19 values. For all other properties, the notice must state separately

1 land and improvement values(~~(, and)~~). The notice must also contain a
2 brief statement of the procedure for appeal to the board of
3 equalization and the time, date, and place of the meetings of the
4 board.

5 (3) The notice (~~shall~~) must be mailed by the assessor to the
6 taxpayer.

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

23 (5) For purposes of this section, the following definitions apply:

24 (a) "Single-family residential units" means real property for which
25 the standard two-digit land use code of 11 is applied by the county.

26 (b) "Multi-family residential units for four or fewer families"
27 means real property for which the standard two-digit land use code of
28 12 is applied by the county;

29 (c) "Residential condominiums" means real property for which the
30 standard two-digit land use code of 14 is applied by the county; and

31 (d) "Standard two-digit land use code" means the code adopted by
32 the department of revenue in WAC 458-53-030, as it exists on January 1,
33 2014, to identify the actual use of the applicable land.

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