
SECOND SUBSTITUTE HOUSE BILL 1950

State of Washington 61st Legislature 2010 Regular Session

By House Finance (originally sponsored by Representative Orcutt)

READ FIRST TIME 02/03/10.

1 AN ACT Relating to requiring assessors to give notice of the true
2 and fair value of real property regardless of whether there was a
3 change in value; and amending RCW 84.40.045.

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

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

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

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

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

3 (4) The assessor must give notice of the true and fair value of
4 real property each year property is revalued under RCW 84.41.030
5 regardless of whether there has been a change in the value from the
6 prior year.

7 (5) 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~~) in this section makes
17 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.

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