

---

HOUSE BILL 2312

---

State of Washington

52nd Legislature

1992 Regular Session

By Representatives Forner, Hargrove, Horn, Vance, Silver, Broback, Hochstatter, Carlson, Kremen, Van Luven, May, Rasmussen, Ferguson and P. Johnson

Read first time 01/14/92. Referred to Committee on Revenue.

1 AN ACT Relating to reassessment of real property; and adding a new  
2 section to chapter 84.40 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.40 RCW  
5 to read as follows:

6 (1) The county assessor in computing assessed valuation shall take  
7 into consideration any reduction in property values or highest and best  
8 use that are the result of a direct government action. Government  
9 action includes but is not limited to rezone of the property, wetland  
10 designations, eagle buffer zones, airport flight zones, and riparian  
11 habitat zones.

12 (2) If notified by a real property owner or by a state, county, or  
13 city authority of a change in permitted use of a parcel of real  
14 property, the county assessor shall review the impact of the change in

1 permitted use on the highest and best use of the real property and  
2 shall relist, revalue, reassess, and retax the property accordingly.  
3 (3) The county assessor may not pursuant to this section increase  
4 the valuation and assessment of real property.