
HOUSE BILL 2342

State of Washington 53rd Legislature 1994 Regular Session

By Representatives Romero, Rust and Pruitt

Read first time 01/14/94. Referred to Committee on Revenue.

1 AN ACT Relating to annual revaluations of real property; amending
2 RCW 84.41.030, 84.41.041, 84.41.070, and 84.41.090; and declaring an
3 emergency.

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

5 **Sec. 1.** RCW 84.41.030 and 1982 1st ex.s. c 46 s 1 are each amended
6 to read as follows:

7 (1) Each county assessor shall maintain an active and systematic
8 program of revaluation on a continuous basis, and shall establish a
9 revaluation schedule which will result in revaluation of all taxable
10 real property within the county at least once each four years and
11 physical inspection of all taxable real property within the county at
12 least once each six years.

13 (2) Each county assessor shall, in conjunction with and assisted by
14 the department of revenue, develop an implementation plan for revaluing
15 all taxable real property in the county annually. This plan will
16 identify, for each year until the plan is fully implemented, the costs
17 associated with annual revaluation, including staffing, computer
18 hardware and software, equipment, training, space and other needs.
19 This plan will also identify one-time costs and ongoing costs. The

1 respective plans will be completed and submitted to the department of
2 revenue no later than October 31, 1994.

3 (3) The department of revenue shall prepare a report that compiles
4 the results of the plans referred to in subsection (2) of this section,
5 along with options for financing the costs associated with annual
6 revaluation. The department, in conjunction and consultation with the
7 county assessors, shall also identify counties for which a rapid
8 implementation of annual revaluation of the taxable real property would
9 be feasible and result in the most overall benefit. The report shall
10 be provided to the committees of the legislature that deal with revenue
11 matters no later than November 30, 1994.

12 (4) Not later than January 1, 2001, all taxable property within a
13 county shall be revalued annually and all taxable real property within
14 a county shall be physically inspected at least once each six years
15 except that any county with a population in excess of one million
16 persons shall physically inspect all taxable real property within the
17 county at least once each four years. During the intervals between
18 each physical inspection of real property, the valuation of such
19 property shall be adjusted to its current true and fair value, such
20 adjustments to be made once each year and to be based upon appropriate
21 statistical data.

22 **Sec. 2.** RCW 84.41.041 and 1987 c 319 s 4 are each amended to read
23 as follows:

24 (1) Each county assessor shall cause taxable real property to be
25 physically inspected and valued (~~(at least once every six years)~~) in
26 accordance with RCW 84.41.030, and in accordance with a plan filed with
27 and approved by the department of revenue. Such revaluation plan shall
28 provide that a reasonable portion of all taxable real property within
29 a county shall be revalued and these newly-determined values placed on
30 the assessment rolls each year. The department may approve a plan that
31 provides that all property in the county be revalued every two years.
32 If the revaluation plan provides for physical inspection at least once
33 each four years, during the intervals between each physical inspection
34 of real property, the valuation of such property may be adjusted to its
35 current true and fair value, such adjustments to be based upon
36 appropriate statistical data. If the revaluation plan provides for
37 physical inspection less frequently than once each four years, during
38 the intervals between each physical inspection of real property, the

1 valuation of such property shall be adjusted to its current true and
2 fair value, such adjustments to be made once each year and to be based
3 upon appropriate statistical data.

4 (2) The assessor may require property owners to submit pertinent
5 data respecting taxable property in their control including data
6 respecting any sale or purchase of said property within the past five
7 years, the cost and characteristics of any improvement on the property
8 and other facts necessary for appraisal of the property.

9 **Sec. 3.** RCW 84.41.070 and 1975 1st ex.s. c 278 s 198 are each
10 amended to read as follows:

11 If the department of revenue finds upon its own investigation, or
12 upon a showing by others, that the revaluation program for any county
13 is not proceeding for any reason as herein directed, or that the
14 implementation of annual revaluation as required in RCW 84.41.030 is
15 not proceeding for any reason with sufficient rapidity to be completed
16 before (~~June 1, 1958~~) January 1, 2001, the department of revenue
17 shall advise both the (~~board of county commissioners~~) county
18 legislative authority and the county assessor of such finding. Within
19 thirty days after receiving such advice, the (~~board of county~~
20 ~~commissioners~~) county legislative authority, at regular or special
21 session, either (1) shall authorize such expenditures as will enable
22 the assessor to complete the revaluation program as herein directed, or
23 (2) shall direct the assessor to request special assistance from the
24 department of revenue for aid in effectuating the county's revaluation
25 program.

26 **Sec. 4.** RCW 84.41.090 and 1982 1st ex.s. c 46 s 3 are each amended
27 to read as follows:

28 The department of revenue shall by rule establish appropriate
29 statistical methods for use by assessors in adjusting the valuation of
30 (~~property~~) residential, commercial, and industrial properties between
31 physical inspections. The department of revenue shall make and publish
32 such additional rules, regulations and guides which it determines are
33 needed to supplement materials presently published by the department of
34 revenue for the general guidance and assistance of county assessors.
35 Each assessor is hereby directed and required to value property in
36 accordance with the standards established by RCW 84.40.030 and in

1 accordance with the applicable rules, regulations, and schedules and
2 valuation manuals published by the department of revenue.

3 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of the
5 state government and its existing public institutions, and shall take
6 effect immediately.

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