
HOUSE BILL 2924

State of Washington

52nd Legislature

1992 Regular Session

By Representatives Wang, Brumsickle, Leonard, Wynne, Rust, Van Luven, Fraser, Winsley, Paris, Locke, Beck, Brough, Carlson, Nelson, Franklin and May

Read first time 01/31/92. 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

1 all taxable real property in the county annually. This plan will
2 identify, for each year until the plan is fully implemented, the costs
3 associated with annual revaluation, including staffing, computer
4 hardware and software, equipment, training, space and other needs.
5 This plan will also identify one-time costs and ongoing costs. The
6 respective plans will be completed and submitted to the department of
7 revenue no later than October 31, 1992.

8 (3) The department of revenue shall prepare a report that compiles
9 the results of the plans referred to in subsection (2) of this section,
10 along with options for financing the costs associated with annual
11 revaluation. The department, in conjunction and consultation with the
12 county assessors, shall also identify counties for which a rapid
13 implementation of annual revaluation of the taxable real property would
14 be feasible and result in the most overall benefit. The report shall
15 be provided to the committees of the legislature that deal with revenue
16 matters no later than November 30, 1992.

17 (3) Not later than January 1, 1999, all taxable property within a
18 county shall be revalued annually and all taxable real property within
19 a county shall be physically inspected at least once each six years
20 except that any county with a population in excess of one million
21 persons shall physically inspect all taxable real property within the
22 county at least once each four years. During the intervals between
23 each physical inspection of real property, the valuation of such
24 property shall be adjusted to its current true and fair value, such
25 adjustments to be made once each year and to be based upon appropriate
26 statistical data.

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

1 (1) Each county assessor shall cause taxable real property to be
2 physically inspected and valued (~~((at least once every six years))~~) in
3 accordance with RCW 84.41.030, and in accordance with a plan filed with
4 and approved by the department of revenue. Such revaluation plan shall
5 provide that a reasonable portion of all taxable real property within
6 a county shall be revalued and these newly-determined values placed on
7 the assessment rolls each year. The department may approve a plan that
8 provides that all property in the county be revalued every two years.
9 If the revaluation plan provides for physical inspection at least once
10 each four years, during the intervals between each physical inspection
11 of real property, the valuation of such property may be adjusted to its
12 current true and fair value, such adjustments to be based upon
13 appropriate statistical data. If the revaluation plan provides for
14 physical inspection less frequently than once each four years, during
15 the intervals between each physical inspection of real property, the
16 valuation of such property shall be adjusted to its current true and
17 fair value, such adjustments to be made once each year and to be based
18 upon appropriate statistical data.

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

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

26 If the department of revenue finds upon its own investigation, or
27 upon a showing by others, that the revaluation program for any county
28 is not proceeding for any reason as herein directed, or that the
29 implementation of annual revaluation as required in RCW 84.41.030 is

1 not proceeding for any reason with sufficient rapidity to be completed
2 before (~~June 1, 1958~~) January 1, 1999, the department of revenue
3 shall advise both the (~~board of county commissioners~~) county
4 legislative authority and the county assessor of such finding. Within
5 thirty days after receiving such advice, the (~~board of county~~
6 ~~commissioners~~) county legislative authority, at regular or special
7 session, either (1) shall authorize such expenditures as will enable
8 the assessor to complete the revaluation program as herein directed, or
9 (2) shall direct the assessor to request special assistance from the
10 department of revenue for aid in effectuating the county's revaluation
11 program.

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

14 The department of revenue shall by rule establish appropriate
15 statistical methods for use by assessors in adjusting the valuation of
16 (~~property~~) residential, commercial, and industrial properties between
17 physical inspections. The department of revenue shall make and publish
18 such additional rules, regulations and guides which it determines are
19 needed to supplement materials presently published by the department of
20 revenue for the general guidance and assistance of county assessors.
21 Each assessor is hereby directed and required to value property in
22 accordance with the standards established by RCW 84.40.030 and in
23 accordance with the applicable rules, regulations, and schedules and
24 valuation manuals published by the department of revenue.

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