

1 **ESSB 5574 - H AMD 626 ADOPTED 4-18-97**

2 By Representative Schoesler

3 Beginning on page 3, line 9, strike everything through "parcels."
4 on page 4, line 5, and insert:

5 "(2) The treasurer shall notify each taxpayer in the county, at
6 the expense of the county, of the amount of the real and personal
7 property, and the current and delinquent amount of tax due on the same;
8 and the treasurer shall have printed on the notice the name of each tax
9 and the levy made on the same.

10 (3) As soon as practical, but not later than the first tax year
11 after a major change in data systems or software used by the treasurer,
12 the notice shall at a minimum contain the following information and
13 this information must be separately stated on the notice:

14 (a) The name and address of the taxpayer;

15 (b) The name, address, and telephone number of the county issuing
16 the notice;

17 (c) The parcel number as noted in the county records;

18 (d) The property address if one exists, or the abbreviated legal
19 description;

20 (e) The year for which the taxes are due;

21 (f) The assessed valuation of the parcel's land value and
22 improvement value, and the assessment year, determined by the county
23 assessor's office;

24 (g) Current billing information containing each type of taxing
25 jurisdiction levying a tax on the identified parcel, and the total
26 amount due for each type of taxing jurisdiction:

27 (i) As a result of regular property taxes, expressed as a dollar
28 amount; and

29 (ii) As a result of the aggregate of all voter-approved levies,
30 including special levies and assessments, expressed as a dollar amount;

31 (h) The total taxes due and payable from the taxpayer, including
32 any delinquent taxes when included and any interest or penalties due as
33 of a specific future date. The treasurer shall include a phone number
34 for current interest and penalty calculations; and

35 (i) A notice of the payment due dates and possible delinquency
36 penalties and interest.

1 (4) In any county where the county treasurer includes multiple
2 parcels of land on a combined tax statement to a single owner, the
3 county treasurer is not required to comply with subsection (3)(d) and
4 (g) of this section. A taxpayer may request a separate tax statement
5 on any or all parcels.

6 (5)"

7 Renumber subsections consecutively and correct any internal
8 references accordingly.

EFFECT: Delays the requirements for additional information on tax notices until after major changes in data systems or software used by the county treasurer.