
HOUSE BILL 2985

State of Washington

55th Legislature

1998 Regular Session

By Representative Smith

Read first time 01/26/98. Referred to Committee on Finance.

1 AN ACT Relating to property taxes; and amending RCW 84.40.040 and
2 84.56.050.

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

4 **Sec. 1.** RCW 84.40.040 and 1997 c 3 s 106 (Referendum Bill No. 47)
5 are each amended to read as follows:

6 The assessor shall begin the preliminary work for each assessment
7 not later than the first day of December of each year in all counties
8 in the state. The assessor shall also complete the duties of listing
9 and placing valuations on all property by May 31st of each year, except
10 that the listing and valuation of construction and mobile homes under
11 RCW 36.21.080 and 36.21.090 shall be completed by August 31st of each
12 year, and in the following manner, to wit:

13 The assessor shall actually determine as nearly as practicable the
14 true and fair value of each tract or lot of land listed for taxation
15 and of each improvement located thereon and shall enter as the
16 appraised value one hundred percent of the true and fair value of such
17 land and of the total true and fair value of such improvements,
18 together with the total of such one hundred percent valuations,
19 opposite each description of property on the assessment list and tax

1 roll. The name or names of the owner or owners, and the name of the
2 taxpayer, shall be listed for each tract or lot.

3 The assessor shall determine the assessed value, under RCW
4 84.40.0305, for each tract or lot of land listed for taxation,
5 including improvements located thereon, and shall also enter this value
6 opposite each description of property on the assessment list and tax
7 roll.

8 The assessor shall make an alphabetical list of the names of all
9 persons in the county liable to assessment of personal property, and
10 require each person to make a correct list and statement of such
11 property according to the standard form prescribed by the department of
12 revenue, which statement and list shall include, if required by the
13 form, the year of acquisition and total original cost of personal
14 property in each category of the prescribed form, and shall be signed
15 and verified under penalty of perjury by the person listing the
16 property: PROVIDED, That the assessor may list and value improvements
17 on publicly owned land in the same manner as real property is listed
18 and valued, including conformance with the revaluation program required
19 under chapter 84.41 RCW. Such list and statement shall be filed on or
20 before the last day of April. The assessor shall on or before the 1st
21 day of January of each year mail a notice to all such persons at their
22 last known address that such statement and list is required, such
23 notice to be accompanied by the form on which the statement or list is
24 to be made: PROVIDED, That the notice mailed by the assessor to each
25 taxpayer each year shall, if practicable, include the statement and
26 list of personal property of the taxpayer for the preceding year. Upon
27 receipt of such statement and list the assessor shall thereupon
28 determine the true and fair value of the property included in such
29 statement and enter one hundred percent of the same on the assessment
30 roll opposite the name of the party assessed; and in making such entry
31 in the assessment list, the assessor shall give the name and post
32 office address of the party listing the property, and if the party
33 resides in a city the assessor shall give the street and number or
34 other brief description of the party's residence or place of business.
35 The assessor may, after giving written notice of the action to the
36 person to be assessed, add to the assessment list any taxable property
37 which should be included in such list.

1 **Sec. 2.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to read
2 as follows:

3 On receiving the tax rolls the treasurer shall post all real and
4 personal property taxes from the rolls to the treasurer's tax roll, and
5 shall carry forward to the current tax rolls a memorandum of all
6 delinquent taxes on each and every description of property, and enter
7 the same on the property upon which the taxes are delinquent showing
8 the amounts for each year. The treasurer shall notify each taxpayer in
9 the county, at the expense of the county, of the amount of the real and
10 personal property, and the current and delinquent amount of tax due on
11 the same; and the treasurer shall have printed on the notice the name
12 of each tax and the levy made on the same. The notice shall describe
13 the interest and penalties for late payments as described under RCW
14 84.56.020. At the cost of the county, the county treasurer shall also
15 provide the same notice to the owner or owners of every described
16 property, as shown on the assessor's roll.

17 The county treasurer shall be the sole collector of all delinquent
18 taxes and all other taxes due and collectible on the tax rolls of the
19 county(~~(: PROVIDED, That the term)~~).

20 As used in this section, "taxpayer" ((as used in this section
21 shall)) means any person charged, or whose property is charged, with
22 property tax; and the person to be notified is that person whose name
23 appears on the tax roll herein mentioned((: PROVIDED, FURTHER, That)).
24 However, if no name so appears the person to be notified is that person
25 shown by the treasurer's tax rolls or duplicate tax receipts of any
26 preceding year as the payer of the tax last paid on the property in
27 question.

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