
SUBSTITUTE HOUSE BILL 1278

State of Washington 58th Legislature 2003 Regular Session

By House Committee on Finance (originally sponsored by
Representatives Conway, Cairnes, Kirby and Bush)

READ FIRST TIME 02/27/03.

1 AN ACT Relating to listing property for tax purposes; and amending
2 RCW 84.40.040, 84.40.060, 84.40.070, 84.40.190, 84.40.335, 84.36.310,
3 and 84.36.630.

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

5 **Sec. 1.** RCW 84.40.040 and 2001 c 187 s 18 are each amended to read
6 as follows:

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

14 The assessor shall actually determine as nearly as practicable the
15 true and fair value of each tract or lot of land listed for taxation
16 and of each improvement located thereon and shall enter one hundred
17 percent of the true and fair value of such land and value of such
18 improvements, together with the total of such one hundred percent

1 valuations, opposite each description of property on the assessment
2 list and tax roll.

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

35 **Sec. 2.** RCW 84.40.060 and 1988 c 222 s 16 are each amended to read
36 as follows:

37 Upon receipt of the (~~(verified)~~) statement of personal property,

1 the assessor shall assess the value of such property(~~(:—PROVIDED,)~~).
2 If any property is listed or assessed on or after the 31st day of May,
3 the same shall be legal and binding as if listed and assessed before
4 that time(~~(:—PROVIDED, FURTHER, That any statement of taxable property~~
5 ~~which is not signed by the person listing the property and which is not~~
6 ~~verified under penalty of perjury shall not be accepted by the assessor~~
7 ~~nor shall it be considered in any way to constitute compliance, or an~~
8 ~~attempt at compliance, with the listing requirements of this chapter)~~).

9 **Sec. 3.** RCW 84.40.070 and 1961 c 15 s 84.40.070 are each amended
10 to read as follows:

11 The president, secretary or principal accounting officer or agent
12 of any company or association, whether incorporated or unincorporated,
13 except as otherwise provided for in this title, shall make out and
14 deliver to the assessor a (~~sworn~~) statement of its property, setting
15 forth particularly(~~(—First,)~~) (1) the name and location of the company
16 or association; (~~(second,)~~) (2) the real property of the company or
17 association, and where situated; (~~(third,)~~) and (3) the nature and
18 value of its personal property. The real and personal property of such
19 company or association shall be assessed the same as other real and
20 personal property. In all cases of failure or refusal of any person,
21 officer, company, or association to make such return or statement, it
22 shall be the duty of the assessor to make such return or statement from
23 the best information he can obtain.

24 **Sec. 4.** RCW 84.40.190 and 2001 c 185 s 13 are each amended to read
25 as follows:

26 Every person required by this title to list property shall make out
27 and deliver to the assessor, or to the department as required by RCW
28 84.40.065, either in person, by mail, or by electronic transmittal if
29 available, a statement(~~(, verified under penalty of perjury,)~~) of all
30 the personal property in his or her possession or under his or her
31 control, and which, by the provisions of this title, he or she is
32 required to list for taxation, either as owner or holder thereof.
33 (~~Each list, schedule or statement required by this chapter shall be~~
34 ~~signed by the individual if the person required to make the same is an~~
35 ~~individual; by the president, vice president, treasurer, assistant~~
36 ~~treasurer, chief accounting officer or any other officer duly~~

1 authorized to so act if the person required to make the same is a
2 corporation; by a responsible and duly authorized member or officer
3 having knowledge of its affairs, if the person required to make the
4 same is a partnership or other unincorporated organization; or by the
5 fiduciary, if the person required to make the same is a trust or
6 estate. The list, schedule, or statement may be made and signed for
7 the person required to make the same by an agent who is duly authorized
8 to do so by a power of attorney filed with and approved by the
9 assessor.) When any list, schedule, or statement is made ((and signed
10 by such agent)), the principal required to make out and deliver the
11 same shall be responsible for the contents and the filing thereof and
12 shall be liable for the penalties imposed pursuant to RCW 84.40.130.
13 No person shall be required to list for taxation in his statement to
14 the assessor any share or portion of the capital stock, or of any of
15 the property of any company, association or corporation, which such
16 person may hold in whole or in part, where such company, being required
17 so to do, has listed for assessment and taxation its capital stock and
18 property with the department of revenue, or as otherwise required by
19 law.

20 **Sec. 5.** RCW 84.40.335 and 1967 ex.s. c 149 s 42 are each amended
21 to read as follows:

22 Except for personal property under RCW 84.40.190, any list,
23 schedule or statement required by this chapter shall contain a written
24 declaration that any person signing the same and knowing the same to be
25 false shall be subject to the penalties of perjury.

26 **Sec. 6.** RCW 84.36.310 and 1969 ex.s. c 124 s 2 are each amended to
27 read as follows:

28 Any person claiming the exemption provided for in RCW 84.36.300
29 shall file such claim with his or her listing of personal property as
30 provided by RCW 84.40.040. The claim shall be in the form prescribed
31 by the department of revenue, and shall require such information as the
32 department deems necessary to substantiate the claim. ((The claim
33 shall be signed and verified by the same person and in the same manner
34 as the listing of personal property filed pursuant to RCW 84.40.040.))

1 **Sec. 7.** RCW 84.36.630 and 2001 2nd sp.s. c 24 s 1 are each amended
2 to read as follows:

3 (1) All machinery and equipment owned by a farmer that is personal
4 property is exempt from property taxes levied for any state purpose if
5 it is used exclusively in growing and producing agricultural products
6 during the calendar year for which the claim for exemption is made.

7 (2) "Farmer" has the same meaning as defined in RCW 82.04.213.

8 (3) A claim for exemption under this section shall be filed with
9 the county assessor together with the (~~verified~~) statement required
10 under RCW 84.40.190, for exemption from taxes payable the following
11 year. The claim shall be made solely upon forms as prescribed and
12 furnished by the department of revenue.

--- END ---