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SENATE BILL 5709

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State of Washington

60th Legislature

2007 Regular Session

By Senators Parlette, Swecker and Carrell

Read first time 01/29/2007. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to real property revaluations and physical  
2 inspections for property tax purposes; amending RCW 84.41.030 and  
3 84.41.041; and making appropriations.

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

5 **Sec. 1.** RCW 84.41.030 and 1996 c 254 s 7 are each amended to read  
6 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. Each county assessor may disregard any  
13 program of revaluation, if requested by a property owner, and change,  
14 as appropriate, the valuation of real property upon the receipt of a  
15 notice of decision received under RCW 36.70B.130(~~(, 90.60.160,)~~) or  
16 chapter 35.22, 35.63, 35A.63, or 36.70 RCW pertaining to the value of  
17 the real property.

18 (2) Not later than January 1, 2010, all taxable real property  
19 within a county shall be revalued annually and all taxable real

1 property within a county shall be physically inspected at least once  
2 each six years. The department of revenue shall provide the necessary  
3 guidance and assistance to those counties that are not on an annual  
4 revaluation cycle so that they may convert to an annual revaluation  
5 cycle including, but not limited to, appropriate data collection  
6 methods and coding, neighborhood and market delineation, statistical  
7 analysis, valuation guidelines, and training.

8 **Sec. 2.** RCW 84.41.041 and 2001 c 187 s 21 are each amended to read  
9 as follows:

10 Each county assessor shall cause taxable real property to be  
11 physically inspected and valued (~~((at least once every six years))~~) in  
12 accordance with RCW 84.41.030, and in accordance with a plan filed with  
13 and approved by the department of revenue. Such revaluation plan shall  
14 provide that a reasonable portion of all taxable real property within  
15 a county shall be revalued and these newly-determined values placed on  
16 the assessment rolls each year. Until January 1, 2010, the department  
17 may approve a plan that provides that all property in the county be  
18 revalued every two years. If the revaluation plan provides for  
19 physical inspection at least once each four years, during the intervals  
20 between each physical inspection of real property, the valuation of  
21 such property may be adjusted to its current true and fair value, such  
22 adjustments to be based upon appropriate statistical data. If the  
23 revaluation plan provides for physical inspection less frequently than  
24 once each four years, during the intervals between each physical  
25 inspection of real property, the valuation of such property shall be  
26 adjusted to its current true and fair value, such adjustments to be  
27 made once each year and to be based upon appropriate statistical data.

28 The assessor may require property owners to submit pertinent data  
29 respecting taxable property in their control including data respecting  
30 any sale or purchase of said property within the past five years, the  
31 cost and characteristics of any improvement on the property and other  
32 facts necessary for appraisal of the property.

33 NEW SECTION. **Sec. 3.** The sum of five hundred eight thousand  
34 dollars, or as much thereof as may be necessary, is appropriated for  
35 the biennium ending June 30, 2009, from the general fund to the  
36 department of revenue for the purposes of this act.

1        NEW SECTION.    **Sec. 4.**    The sum of nine million dollars, or as much  
2        thereof as may be necessary, is appropriated for the biennium ending  
3        June 30, 2009, from the general fund to the department of revenue to  
4        administer a grant program for counties converting to an annual  
5        revaluation system for property tax valuation.    The department shall  
6        award the grants to assist in the development and implementation of an  
7        annual revaluation system.    The grants may be used for the purchase of  
8        computer hardware or software, or to repair or upgrade existing  
9        computer hardware or software, and for the necessary training needed  
10       for the conversion.    No county is eligible for grants under this  
11       section totaling more than one million dollars.

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