
SUBSTITUTE HOUSE BILL 2638

State of Washington 62nd Legislature 2012 Regular Session

By House Local Government (originally sponsored by Representative Takko)

READ FIRST TIME 01/31/12.

1 AN ACT Relating to creating greater efficiency and productivity in
2 the offices of county assessors; amending RCW 84.40.045, 84.40.175, and
3 82.29A.120; and adding a new section to chapter 84.09 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.09 RCW
6 to read as follows:

7 (1) Whenever the assessor is required by the provisions of this
8 title to send any assessment, notice, or any other information to
9 persons by regular mail, the assessor may instead provide the
10 assessment, notice, or other information electronically if the
11 following conditions are met:

12 (a) The person entitled to receive the information has authorized
13 the assessor in writing, electronically or otherwise, to provide the
14 assessment, notice, or other information electronically; and

15 (b) If the assessment, notice, or other information is subject to
16 the confidentiality provisions of RCW 82.32.330, 84.08.210, or
17 84.40.340, the assessor must use methods reasonably designed to protect
18 the information from unauthorized disclosure. The provisions of this
19 subsection (1)(b) may be waived by a taxpayer. The waiver must be in

1 writing and may be provided to the assessor electronically. A person
2 may provide a waiver with respect to a particular item of information,
3 or may give a blanket waiver with respect to any item of information or
4 certain items of information to be provided electronically. A blanket
5 waiver continues until revoked in writing by the taxpayer. Such
6 revocation may be provided to the assessor electronically in a manner
7 provided or approved by the assessor.

8 (2) A person may authorize the assessor under subsection (1)(a) of
9 this section to provide a particular item of information electronically
10 or may give blanket authorization to provide any item of information or
11 certain items of information electronically. Such blanket
12 authorization will continue until revoked in writing by the taxpayer.
13 Such revocation may be provided to the assessor electronically in a
14 manner provided or approved by the assessor.

15 (3) Electronic transmittal may be by electronic mail or other
16 electronic means reasonably calculated to apprise the person of the
17 information that is being provided.

18 (4) Any assessment, notice, or other information provided by the
19 assessor to a person is deemed to have been mailed by the assessor and
20 received by the person on the date that the assessor electronically
21 sends the information to the person or electronically notifies the
22 person that the information is available to be accessed by the person.

23 (5) This section also applies to information that is not expressly
24 required by statute to be sent by regular mail, but is customarily sent
25 by the assessor using regular mail, to persons entitled to receive the
26 information.

27 (6) Information compiled or possessed by the assessor for the
28 purposes of providing notice under this title, including but not
29 limited to taxpayer e-mail addresses, waivers, waiver requests, waiver
30 revocations, and passwords or other methods of protecting taxpayer
31 information as required in subsection (1)(b) of this section, are not
32 subject to disclosure under chapter 42.56 RCW.

33 **Sec. 2.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read
34 as follows:

35 (1) The assessor (~~shall~~) must give notice of any change in the
36 true and fair value of real property for the tract or lot of land and
37 any improvements thereon no later than thirty days after appraisal(+

1 ~~PROVIDED, That~~). However, no such notice (~~shall~~) may be mailed
2 during the period from January 15th to February 15th of each year(~~+~~
3 ~~PROVIDED FURTHER, That~~). Furthermore, no notice need be sent with
4 respect to changes in valuation of publicly owned property exempt from
5 taxation under provisions of RCW 84.36.010 or of forest land made
6 pursuant to chapter 84.33 RCW.

7 (2) The notice (~~shall~~) must contain a statement of both the prior
8 and the new true and fair value, stating separately land and
9 improvement values, and a brief statement of the procedure for appeal
10 to the board of equalization and the time, date, and place of the
11 meetings of the board.

12 (3) Except as provided in section 1 of this act, the notice
13 (~~shall~~) must be mailed by the assessor to the taxpayer.

14 (4) If any taxpayer, as shown by the tax rolls, holds solely a
15 security interest in the real property which is the subject of the
16 notice, pursuant to a mortgage, contract of sale, or deed of trust,
17 such taxpayer (~~shall~~) must, upon written request of the assessor,
18 supply, within thirty days of receipt of such request, to the assessor
19 the name and address of the person making payments pursuant to the
20 mortgage, contract of sale, or deed of trust, and thereafter such
21 person (~~shall~~) must also receive a copy of the notice provided for in
22 this section. Willful failure to comply with such request within the
23 time limitation provided for (~~herein shall make~~) in this section
24 makes such taxpayer subject to a maximum civil penalty of five thousand
25 dollars. The penalties provided for (~~herein shall be~~) in this
26 section are recoverable in an action by the county prosecutor, and when
27 recovered (~~shall~~) must be deposited in the county current expense
28 fund. The assessor (~~shall~~) must make the request provided for by
29 this section during the month of January.

30 **Sec. 3.** RCW 84.40.175 and 1994 c 124 s 24 are each amended to read
31 as follows:

32 At the time of making the assessment of real property, the assessor
33 (~~shall~~) must enter each description of property exempt under the
34 provisions of chapter 84.36 RCW, and value and list the same in the
35 manner and subject to the same rule as the assessor is required to
36 assess all other property, designating in each case to whom such
37 property belongs. (~~However, with respect to publicly owned~~) The

1 valuation requirements of this section do not apply to property exempt
2 from taxation under provisions of RCW 84.36.010(~~(, the assessor shall~~
3 ~~value only such property as is leased to or occupied by a private~~
4 ~~person under an agreement allowing such person to occupy or use such~~
5 ~~property for a private purpose when a request for such valuation is~~
6 ~~received from the department of revenue or the lessee of such property~~
7 ~~for use in determining the taxable rent as provided for in chapter~~
8 ~~82.29A RCW: PROVIDED FURTHER, That this section shall not prohibit any~~
9 ~~assessor from valuing any public property leased to or occupied by a~~
10 ~~private person for private purposes)~~). However, when the exempt status
11 of such property no longer applies as a result of a sale or change in
12 use, the assessor must value and list such property as of the January
13 1st assessment date. The owner or person responsible for payment of
14 taxes may thereafter petition the county board of equalization for a
15 change in the assessed value in accordance with the timing and
16 procedures set forth in RCW 84.40.038.

17 **Sec. 4.** RCW 82.29A.120 and 1994 c 95 s 2 are each amended to read
18 as follows:

19 After computation of the taxes imposed pursuant to RCW 82.29A.030
20 and 82.29A.040 ~~((there shall be allowed))~~, the following credits are
21 allowed in determining the tax payable:

22 (1) ~~((With respect to a leasehold interest other than a product~~
23 ~~lease, executed with an effective date of April 1, 1986, or thereafter,~~
24 ~~or a leasehold interest in respect to which the department of revenue~~
25 ~~under the authority of RCW 82.29A.020 does adjust the contract rent~~
26 ~~base used for computing the tax provided for in RCW 82.29A.030, there~~
27 ~~shall be allowed a credit against the tax as otherwise computed equal~~
28 ~~to the amount, if any, that such tax exceeds the property tax that~~
29 ~~would apply to such leased property without regard to any property tax~~
30 ~~exemption under RCW 84.36.381, if it were privately owned by the lessee~~
31 ~~or if it were privately owned by any sublessee if the value of the~~
32 ~~credit inures to the sublessee.)) For lessees and sublessees who would~~
33 ~~qualify for a property tax exemption under RCW 84.36.381 if the~~
34 ~~property were privately owned, the tax otherwise due after this credit~~
35 ~~shall be reduced by a percentage equal to the percentage reduction in~~
36 ~~property tax that would result from the property tax exemption under~~
37 ~~RCW 84.36.381((-))~~;

1 (2) (~~With respect to a product lease,~~) A credit of thirty-three
2 percent of the tax otherwise due is allowed with respect to a product
3 lease.

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