
HOUSE BILL 2638

State of Washington

62nd Legislature

2012 Regular Session

By Representative Takko

Read first time 01/19/12. Referred to Committee on Local Government.

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) Except as otherwise provided in this subsection, whenever the
8 assessor is required by the provisions of this title to send any
9 assessment, notice, or any other information to persons by regular
10 mail, the assessor may instead provide the assessment, notice, or other
11 information electronically. Electronic transmittal may be by
12 electronic mail or other electronic means reasonably calculated to
13 apprise the person of the information that is being provided.

14 (2) If the assessment, notice, or other information is subject to
15 the confidentiality provisions of RCW 82.32.330, 84.08.210, or
16 84.40.340, the assessor must use methods reasonably designed to protect
17 the information from unauthorized disclosure. The provisions of this
18 subsection (2) may be waived by a taxpayer. The waiver must be in
19 writing and may be provided to the assessor electronically. A person

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

7 (3) Any assessment, notice, or other information provided by the
8 assessor to a person is deemed to have been mailed by the assessor and
9 received by the person on the date that the assessor electronically
10 sends the information to the person or electronically notifies the
11 person that the information is available to be accessed by the person.

12 (4) This section also applies to information that is not expressly
13 required by statute to be sent by regular mail, but is customarily sent
14 by the assessor using regular mail, to persons entitled to receive the
15 information.

16 (5) Assessor procedures for electronic notice under this section
17 must include provisions authorizing a person to receive nonelectronic
18 notice upon request when:

19 (a) The person does not have the equipment or software necessary to
20 enable the person to receive or otherwise obtain or access information
21 from the assessor electronically;

22 (b) The person does not have access to the internet using the
23 taxpayer's own equipment; or

24 (c) A circumstance or condition exists other than that described in
25 (a) or (b) of this subsection (5) that, in the assessor's judgment,
26 prevents the person from receiving or otherwise obtaining information
27 from the assessor electronically.

28 (6) Information compiled or possessed by the assessor for the
29 purposes of providing notice under this title, including but not
30 limited to taxpayer e-mail addresses, waivers, waiver requests, waiver
31 revocations, and passwords or other methods of protecting taxpayer
32 information as required in subsection (2) of this section, are not
33 subject to disclosure under chapter 42.56 RCW.

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

36 (1) The assessor (~~(shall)~~) must give notice of any change in the
37 true and fair value of real property for the tract or lot of land and

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

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

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

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

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

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

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

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

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

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

1 ~~property tax that would result from the property tax exemption under~~
2 ~~RCW 84.36.381.~~

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

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