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**SUBSTITUTE SENATE BILL 6277**

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**State of Washington**

**62nd Legislature**

**2012 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Conway, Becker, Kastama, Schoesler, Kilmer, Kohl-Welles, and Regala)

READ FIRST TIME 02/27/12.

1       AN ACT Relating to creating authority for counties to exempt from  
2 property taxation new and rehabilitated multiple-unit dwellings in  
3 certain unincorporated urban centers; amending RCW 84.14.007,  
4 84.14.030, 84.14.040, 84.14.050, 84.14.070, 84.14.090, 84.14.100, and  
5 84.14.110; and reenacting and amending RCW 84.14.010 and 84.14.060.

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

7       **Sec. 1.** RCW 84.14.007 and 2007 c 430 s 2 are each amended to read  
8 as follows:

9       It is the purpose of this chapter to encourage increased  
10 residential opportunities, including affordable housing opportunities,  
11 in cities and counties that are required to plan or choose to plan  
12 under the growth management act within urban centers where the  
13 governing authority of the affected city or county has found there is  
14 insufficient housing opportunities, including affordable housing  
15 opportunities. It is further the purpose of this chapter to stimulate  
16 the construction of new multifamily housing and the rehabilitation of  
17 existing vacant and underutilized buildings for multifamily housing in  
18 urban centers having insufficient housing opportunities that will  
19 increase and improve residential opportunities, including affordable

1 housing opportunities, within these urban centers. To achieve these  
2 purposes, this chapter provides for special valuations in residentially  
3 deficient urban centers for eligible improvements associated with  
4 multiunit housing, which includes affordable housing.

5 **Sec. 2.** RCW 84.14.010 and 2007 c 430 s 3 and 2007 c 185 s 1 are  
6 each reenacted and amended to read as follows:

7 Unless the context clearly requires otherwise, the definitions in  
8 this section apply throughout this chapter.

9 (1) "Campus facilities master plan" means the area that is defined  
10 by the University of Washington as necessary for the future growth and  
11 development of its campus facilities for branch campuses authorized  
12 under RCW 28B.45.020.

13 (2) "City" means either (a) a city or town with a population of at  
14 least fifteen thousand, (b) the largest city or town, if there is no  
15 city or town with a population of at least fifteen thousand, located in  
16 a county planning under the growth management act, or (c) a city or  
17 town with a population of at least five thousand located in a county  
18 subject to the provisions of RCW 36.70A.215.

19 (3) "Affordable housing" means residential housing that is rented  
20 by a person or household whose monthly housing costs, including  
21 utilities other than telephone, do not exceed thirty percent of the  
22 household's monthly income. For the purposes of housing intended for  
23 owner occupancy, "affordable housing" means residential housing that is  
24 within the means of low or moderate-income households.

25 (4) "County" means a county with an unincorporated population of at  
26 least three hundred fifty thousand.

27 (5) "Household" means a single person, family, or unrelated persons  
28 living together.

29 ((+5)) (6) "Low-income household" means a single person, family,  
30 or unrelated persons living together whose adjusted income is at or  
31 below eighty percent of the median family income adjusted for family  
32 size, for the county where the project is located, as reported by the  
33 United States department of housing and urban development. For cities  
34 located in high-cost areas, "low-income household" means a household  
35 that has an income at or below one hundred percent of the median family  
36 income adjusted for family size, for the county where the project is  
37 located.

1        ~~((+6+))~~ (7) "Moderate-income household" means a single person,  
2 family, or unrelated persons living together whose adjusted income is  
3 more than eighty percent but is at or below one hundred fifteen percent  
4 of the median family income adjusted for family size, for the county  
5 where the project is located, as reported by the United States  
6 department of housing and urban development. For cities located in  
7 high-cost areas, "moderate-income household" means a household that has  
8 an income that is more than one hundred percent, but at or below one  
9 hundred fifty percent, of the median family income adjusted for family  
10 size, for the county where the project is located.

11        ~~((+7+))~~ (8) "High cost area" means a county where the third quarter  
12 median house price for the previous year as reported by the Washington  
13 center for real estate research at Washington State University is equal  
14 to or greater than one hundred thirty percent of the statewide median  
15 house price published during the same time period.

16        ~~((+8+))~~ (9) "Governing authority" means the local legislative  
17 authority of a city or a county having jurisdiction over the property  
18 for which an exemption may be applied for under this chapter.

19        ~~((+9+))~~ (10) "Growth management act" means chapter 36.70A RCW.

20        ~~((+10+))~~ (11) "Multiple-unit housing" means a building having four  
21 or more dwelling units not designed or used as transient accommodations  
22 and not including hotels and motels. Multifamily units may result from  
23 new construction or rehabilitated or conversion of vacant,  
24 underutilized, or substandard buildings to multifamily housing.

25        ~~((+11+))~~ (12) "Owner" means the property owner of record.

26        ~~((+12+))~~ (13) "Permanent residential occupancy" means multiunit  
27 housing that provides either rental or owner occupancy on a  
28 nontransient basis. This includes owner-occupied or rental  
29 accommodation that is leased for a period of at least one month. This  
30 excludes hotels and motels that predominately offer rental  
31 accommodation on a daily or weekly basis.

32        ~~((+13+))~~ (14) "Rehabilitation improvements" means modifications to  
33 existing structures, that are vacant for twelve months or longer, that  
34 are made to achieve a condition of substantial compliance with existing  
35 building codes or modification to existing occupied structures which  
36 increase the number of multifamily housing units.

37        ~~((+14+))~~ (15) "Residential targeted area" means an area within an  
38 urban center that has been designated by the governing authority as a

1 residential targeted area in accordance with this chapter. With  
2 respect to designations after July 1, 2007, "residential targeted area"  
3 may not include a campus facilities master plan. The residential  
4 targeted area designated by a county governing authority must be  
5 located in an unincorporated area of the county that is within an urban  
6 growth area under RCW 36.70A.110.

7 ((+15)) (16) "Substantial compliance" means compliance with local  
8 building or housing code requirements that are typically required for  
9 rehabilitation as opposed to new construction.

10 ((+16)) (17) "Urban center" means a compact identifiable district  
11 where urban residents may obtain a variety of products and services.  
12 An urban center must contain:

13 (a) Several existing or previous, or both, business establishments  
14 that may include but are not limited to shops, offices, banks,  
15 restaurants, governmental agencies;

16 (b) Adequate public facilities including streets, sidewalks,  
17 lighting, transit, domestic water, and sanitary sewer systems; ((and))

18 (c) A mixture of uses and activities that may include housing,  
19 recreation, and cultural activities in association with either  
20 commercial or office, or both, use; and

21 (d) A campus of an institution of higher education as defined in  
22 RCW 28B.92.030 where at least one thousand two hundred students live on  
23 campus during the academic year, if it is located in a county defined  
24 under subsection (4) of this section.

25 **Sec. 3.** RCW 84.14.030 and 2007 c 430 s 5 are each amended to read  
26 as follows:

27 An owner of property making application under this chapter must  
28 meet the following requirements:

29 (1) The new or rehabilitated multiple-unit housing must be located  
30 in a residential targeted area as designated by the city or county;

31 (2) The multiple-unit housing must meet guidelines as adopted by  
32 the governing authority that may include height, density, public  
33 benefit features, number and size of proposed development, parking,  
34 income limits for occupancy, limits on rents or sale prices, and other  
35 adopted requirements indicated necessary by the city or county. The  
36 required amenities should be relative to the size of the project and  
37 tax benefit to be obtained;

1 (3) The new, converted, or rehabilitated multiple-unit housing must  
2 provide for a minimum of fifty percent of the space for permanent  
3 residential occupancy. In the case of existing occupied multifamily  
4 development, the multifamily housing must also provide for a minimum of  
5 four additional multifamily units. Existing multifamily vacant housing  
6 that has been vacant for twelve months or more does not have to provide  
7 additional multifamily units;

8 (4) New construction multifamily housing and rehabilitation  
9 improvements must be completed within three years from the date of  
10 approval of the application;

11 (5) Property proposed to be rehabilitated must fail to comply with  
12 one or more standards of the applicable state or local building or  
13 housing codes on or after July 23, 1995. If the property proposed to  
14 be rehabilitated is not vacant, an applicant (~~shall~~) must provide  
15 each existing tenant housing of comparable size, quality, and price and  
16 a reasonable opportunity to relocate; and

17 (6) The applicant must enter into a contract with the city or  
18 county approved by the governing authority, or an administrative  
19 official or commission authorized by the governing authority, under  
20 which the applicant has agreed to the implementation of the development  
21 on terms and conditions satisfactory to the governing authority.

22 **Sec. 4.** RCW 84.14.040 and 2007 c 430 s 6 are each amended to read  
23 as follows:

24 (1) The following criteria must be met before an area may be  
25 designated as a residential targeted area:

26 (a) The area must be within an urban center, as determined by the  
27 governing authority;

28 (b) The area must lack, as determined by the governing authority,  
29 sufficient available, desirable, and convenient residential housing,  
30 including affordable housing, to meet the needs of the public who would  
31 be likely to live in the urban center, if the affordable, desirable,  
32 attractive, and livable places to live were available; and

33 (c) The providing of additional housing opportunity, including  
34 affordable housing, in the area, as determined by the governing  
35 authority, will assist in achieving one or more of the stated purposes  
36 of this chapter.

1 (2) For the purpose of designating a residential targeted area or  
2 areas, the governing authority may adopt a resolution of intention to  
3 so designate an area as generally described in the resolution. The  
4 resolution must state the time and place of a hearing to be held by the  
5 governing authority to consider the designation of the area and may  
6 include such other information pertaining to the designation of the  
7 area as the governing authority determines to be appropriate to apprise  
8 the public of the action intended.

9 (3) The governing authority (~~shall~~) must give notice of a hearing  
10 held under this chapter by publication of the notice once each week for  
11 two consecutive weeks, not less than seven days, nor more than thirty  
12 days before the date of the hearing in a paper having a general  
13 circulation in the city or county where the proposed residential  
14 targeted area is located. The notice must state the time, date, place,  
15 and purpose of the hearing and generally identify the area proposed to  
16 be designated as a residential targeted area.

17 (4) Following the hearing, or a continuance of the hearing, the  
18 governing authority may designate all or a portion of the area  
19 described in the resolution of intent as a residential targeted area if  
20 it finds, in its sole discretion, that the criteria in subsections (1)  
21 through (3) of this section have been met.

22 (5) After designation of a residential targeted area, the governing  
23 authority must adopt and implement standards and guidelines to be  
24 utilized in considering applications and making the determinations  
25 required under RCW 84.14.060. The standards and guidelines must  
26 establish basic requirements for both new construction and  
27 rehabilitation, which must include:

28 (a) Application process and procedures;

29 (b) Requirements that address demolition of existing structures and  
30 site utilization; and

31 (c) Building requirements that may include elements addressing  
32 parking, height, density, environmental impact, and compatibility with  
33 the existing surrounding property and such other amenities as will  
34 attract and keep permanent residents and that will properly enhance the  
35 livability of the residential targeted area in which they are to be  
36 located.

37 (6) The governing authority may adopt and implement, either as  
38 conditions to eight-year exemptions or as conditions to an extended

1 exemption period under RCW 84.14.020(~~(+2)~~) (1)(a)(ii)(B), or both,  
2 more stringent income eligibility, rent, or sale price limits,  
3 including limits that apply to a higher percentage of units, than the  
4 minimum conditions for an extended exemption period under RCW  
5 84.14.020(~~(+2)~~) (1)(a)(ii)(B).

6 **Sec. 5.** RCW 84.14.050 and 2007 c 430 s 7 are each amended to read  
7 as follows:

8 An owner of property seeking tax incentives under this chapter must  
9 complete the following procedures:

10 (1) In the case of rehabilitation or where demolition or new  
11 construction is required, the owner (~~(shall)~~) must secure from the  
12 governing authority or duly authorized representative, before  
13 commencement of rehabilitation improvements or new construction,  
14 verification of property noncompliance with applicable building and  
15 housing codes;

16 (2) In the case of new and rehabilitated multifamily housing, the  
17 owner (~~(shall)~~) must apply to the city or county on forms adopted by  
18 the governing authority. The application must contain the following:

19 (a) Information setting forth the grounds supporting the requested  
20 exemption including information indicated on the application form or in  
21 the guidelines;

22 (b) A description of the project and site plan, including the floor  
23 plan of units and other information requested;

24 (c) A statement that the applicant is aware of the potential tax  
25 liability involved when the property ceases to be eligible for the  
26 incentive provided under this chapter;

27 (3) The applicant must verify the application by oath or  
28 affirmation; and

29 (4) The application must be accompanied by the application fee, if  
30 any, required under RCW 84.14.080. The governing authority may permit  
31 the applicant to revise an application before final action by the  
32 governing authority.

33 **Sec. 6.** RCW 84.14.060 and 2007 c 430 s 8 and 2007 c 185 s 2 are  
34 each reenacted and amended to read as follows:

35 (1) The duly authorized administrative official or committee of the  
36 city or county may approve the application if it finds that:

1 (a) A minimum of four new units are being constructed or in the  
2 case of occupied rehabilitation or conversion a minimum of four  
3 additional multifamily units are being developed;

4 (b) If applicable, the proposed multiunit housing project meets the  
5 affordable housing requirements as described in RCW 84.14.020;

6 (c) The proposed project is or will be, at the time of completion,  
7 in conformance with all local plans and regulations that apply at the  
8 time the application is approved;

9 (d) The owner has complied with all standards and guidelines  
10 adopted by the city or county under this chapter; and

11 (e) The site is located in a residential targeted area of an urban  
12 center that has been designated by the governing authority in  
13 accordance with procedures and guidelines indicated in RCW 84.14.040.

14 (2) An application may not be approved after July 1, 2007, if any  
15 part of the proposed project site is within a campus facilities master  
16 plan, unless it is defined as an urban center in RCW 84.14.010(17)(d).

17 **Sec. 7.** RCW 84.14.070 and 1995 c 375 s 10 are each amended to read  
18 as follows:

19 (1) The governing authority or an administrative official or  
20 commission authorized by the governing authority (~~shall~~) must approve  
21 or deny an application filed under this chapter within ninety days  
22 after receipt of the application.

23 (2) If the application is approved, the city (~~shall~~) or county  
24 must issue the owner of the property a conditional certificate of  
25 acceptance of tax exemption. The certificate must contain a statement  
26 by a duly authorized administrative official of the governing authority  
27 that the property has complied with the required findings indicated in  
28 RCW (~~84.14.050~~) 84.14.060.

29 (3) If the application is denied by the authorized administrative  
30 official or commission authorized by the governing authority, the  
31 deciding administrative official or commission (~~shall~~) must state in  
32 writing the reasons for denial and send the notice to the applicant at  
33 the applicant's last known address within ten days of the denial.

34 (4) Upon denial by a duly authorized administrative official or  
35 commission, an applicant may appeal the denial to the governing  
36 authority within thirty days after receipt of the denial. The appeal  
37 before the governing authority (~~will~~) must be based upon the record



1 made before the administrative official with the burden of proof on the  
2 applicant to show that there was no substantial evidence to support the  
3 administrative official's decision. The decision of the governing body  
4 in denying or approving the application is final.

5 **Sec. 8.** RCW 84.14.090 and 2007 c 430 s 9 are each amended to read  
6 as follows:

7 (1) Upon completion of rehabilitation or new construction for which  
8 an application for a limited tax exemption under this chapter has been  
9 approved and after issuance of the certificate of occupancy, the owner  
10 (~~shall~~) must file with the city or county the following:

11 (a) A statement of the amount of rehabilitation or construction  
12 expenditures made with respect to each housing unit and the composite  
13 expenditures made in the rehabilitation or construction of the entire  
14 property;

15 (b) A description of the work that has been completed and a  
16 statement that the rehabilitation improvements or new construction on  
17 the owner's property qualify the property for limited exemption under  
18 this chapter;

19 (c) If applicable, a statement that the project meets the  
20 affordable housing requirements as described in RCW 84.14.020; and

21 (d) A statement that the work has been completed within three years  
22 of the issuance of the conditional certificate of tax exemption.

23 (2) Within thirty days after receipt of the statements required  
24 under subsection (1) of this section, the authorized representative of  
25 the city (~~shall~~) or county must determine whether the work completed,  
26 and the affordability of the units, is consistent with the application  
27 and the contract approved by the city or county and is qualified for a  
28 limited tax exemption under this chapter. The city (~~shall~~) or county  
29 must also determine which specific improvements completed meet the  
30 requirements and required findings.

31 (3) If the rehabilitation, conversion, or construction is completed  
32 within three years of the date the application for a limited tax  
33 exemption is filed under this chapter, or within an authorized  
34 extension of this time limit, and the authorized representative of the  
35 city or county determines that improvements were constructed consistent  
36 with the application and other applicable requirements, including if  
37 applicable, affordable housing requirements, and the owner's property

1 is qualified for a limited tax exemption under this chapter, the city  
2 (~~shall~~) or county must file the certificate of tax exemption with the  
3 county assessor within ten days of the expiration of the thirty-day  
4 period provided under subsection (2) of this section.

5 (4) The authorized representative of the city (~~shall~~) or county  
6 must notify the applicant that a certificate of tax exemption is not  
7 going to be filed if the authorized representative determines that:

8 (a) The rehabilitation or new construction was not completed within  
9 three years of the application date, or within any authorized extension  
10 of the time limit;

11 (b) The improvements were not constructed consistent with the  
12 application or other applicable requirements;

13 (c) If applicable, the affordable housing requirements as described  
14 in RCW 84.14.020 were not met; or

15 (d) The owner's property is otherwise not qualified for limited  
16 exemption under this chapter.

17 (5) If the authorized representative of the city or county finds  
18 that construction or rehabilitation of multiple-unit housing was not  
19 completed within the required time period due to circumstances beyond  
20 the control of the owner and that the owner has been acting and could  
21 reasonably be expected to act in good faith and with due diligence, the  
22 governing authority or the city or county official authorized by the  
23 governing authority may extend the deadline for completion of  
24 construction or rehabilitation for a period not to exceed twenty-four  
25 consecutive months.

26 (6) The governing authority may provide by ordinance for an appeal  
27 of a decision by the deciding officer or authority that an owner is not  
28 entitled to a certificate of tax exemption to the governing authority,  
29 a hearing examiner, or other city or county officer authorized by the  
30 governing authority to hear the appeal in accordance with such  
31 reasonable procedures and time periods as provided by ordinance of the  
32 governing authority. The owner may appeal a decision by the deciding  
33 officer or authority that is not subject to local appeal or a decision  
34 by the local appeal authority that the owner is not entitled to a  
35 certificate of tax exemption in superior court under RCW 34.05.510  
36 through 34.05.598, if the appeal is filed within thirty days of  
37 notification by the city or county to the owner of the decision being  
38 challenged.

1           **Sec. 9.** RCW 84.14.100 and 2007 c 430 s 10 are each amended to read  
2 as follows:

3           (1) Thirty days after the anniversary of the date of the  
4 certificate of tax exemption and each year for the tax exemption  
5 period, the owner of the rehabilitated or newly constructed property  
6 (~~shall~~) must file with a designated authorized representative of the  
7 city or county an annual report indicating the following:

8           (a) A statement of occupancy and vacancy of the rehabilitated or  
9 newly constructed property during the twelve months ending with the  
10 anniversary date;

11           (b) A certification by the owner that the property has not changed  
12 use and, if applicable, that the property has been in compliance with  
13 the affordable housing requirements as described in RCW 84.14.020 since  
14 the date of the certificate approved by the city or county;

15           (c) A description of changes or improvements constructed after  
16 issuance of the certificate of tax exemption; and

17           (d) Any additional information requested by the city or county in  
18 regards to the units receiving a tax exemption.

19           (2) All cities or counties, which issue certificates of tax  
20 exemption for multiunit housing that conform to the requirements of  
21 this chapter, (~~shall~~) must report annually by December 31st of each  
22 year, beginning in 2007, to the department of (~~community, trade, and~~  
23 ~~economic development~~) commerce. The report must include the following  
24 information:

25           (a) The number of tax exemption certificates granted;

26           (b) The total number and type of units produced or to be produced;

27           (c) The number and type of units produced or to be produced meeting  
28 affordable housing requirements;

29           (d) The actual development cost of each unit produced;

30           (e) The total monthly rent or total sale amount of each unit  
31 produced;

32           (f) The income of each renter household at the time of initial  
33 occupancy and the income of each initial purchaser of owner-occupied  
34 units at the time of purchase for each of the units receiving a tax  
35 exemption and a summary of these figures for the city or county; and

36           (g) The value of the tax exemption for each project receiving a tax  
37 exemption and the total value of tax exemptions granted.

1           **Sec. 10.** RCW 84.14.110 and 2007 c 430 s 11 are each amended to  
2 read as follows:

3           (1) If improvements have been exempted under this chapter, the  
4 improvements continue to be exempted for the applicable period under  
5 RCW 84.14.020, so long as they are not converted to another use and  
6 continue to satisfy all applicable conditions. If the owner intends to  
7 convert the multifamily development to another use, or if applicable,  
8 if the owner intends to discontinue compliance with the affordable  
9 housing requirements as described in RCW 84.14.020 or any other  
10 condition to exemption, the owner (~~shall~~) must notify the assessor  
11 within sixty days of the change in use or intended discontinuance. If,  
12 after a certificate of tax exemption has been filed with the county  
13 assessor, the authorized representative of the governing authority  
14 discovers that a portion of the property is changed or will be changed  
15 to a use that is other than residential or that housing or amenities no  
16 longer meet the requirements, including, if applicable, affordable  
17 housing requirements, as previously approved or agreed upon by contract  
18 between the city or county and the owner and that the multifamily  
19 housing, or a portion of the housing, no longer qualifies for the  
20 exemption, the tax exemption must be canceled and the following must  
21 occur:

22           (a) Additional real property tax must be imposed upon the value of  
23 the nonqualifying improvements in the amount that would normally be  
24 imposed, plus a penalty must be imposed amounting to twenty percent.  
25 This additional tax is calculated based upon the difference between the  
26 property tax paid and the property tax that would have been paid if it  
27 had included the value of the nonqualifying improvements dated back to  
28 the date that the improvements were converted to a nonmultifamily use;

29           (b) The tax must include interest upon the amounts of the  
30 additional tax at the same statutory rate charged on delinquent  
31 property taxes from the dates on which the additional tax could have  
32 been paid without penalty if the improvements had been assessed at a  
33 value without regard to this chapter; and

34           (c) The additional tax owed together with interest and penalty must  
35 become a lien on the land and attach at the time the property or  
36 portion of the property is removed from multifamily use or the  
37 amenities no longer meet applicable requirements, and has priority to  
38 and must be fully paid and satisfied before a recognizance, mortgage,

1 judgment, debt, obligation, or responsibility to or with which the land  
2 may become charged or liable. The lien may be foreclosed upon  
3 expiration of the same period after delinquency and in the same manner  
4 provided by law for foreclosure of liens for delinquent real property  
5 taxes. An additional tax unpaid on its due date is delinquent. From  
6 the date of delinquency until paid, interest must be charged at the  
7 same rate applied by law to delinquent ad valorem property taxes.

8 (2) Upon a determination that a tax exemption is to be canceled for  
9 a reason stated in this section, the governing authority or authorized  
10 representative (~~shall~~) must notify the record owner of the property  
11 as shown by the tax rolls by mail, return receipt requested, of the  
12 determination to cancel the exemption. The owner may appeal the  
13 determination to the governing authority or authorized representative,  
14 within thirty days by filing a notice of appeal with the clerk of the  
15 governing authority, which notice must specify the factual and legal  
16 basis on which the determination of cancellation is alleged to be  
17 erroneous. The governing authority or a hearing examiner or other  
18 official authorized by the governing authority may hear the appeal. At  
19 the hearing, all affected parties may be heard and all competent  
20 evidence received. After the hearing, the deciding body or officer  
21 (~~shall~~) must either affirm, modify, or repeal the decision of  
22 cancellation of exemption based on the evidence received. An aggrieved  
23 party may appeal the decision of the deciding body or officer to the  
24 superior court under RCW 34.05.510 through 34.05.598.

25 (3) Upon determination by the governing authority or authorized  
26 representative to terminate an exemption, the county officials having  
27 possession of the assessment and tax rolls (~~shall~~) must correct the  
28 rolls in the manner provided for omitted property under RCW 84.40.080.  
29 The county assessor (~~shall~~) must make such a valuation of the  
30 property and improvements as is necessary to permit the correction of  
31 the rolls. The value of the new housing construction, conversion, and  
32 rehabilitation improvements added to the rolls (~~shall be~~) is  
33 considered as new construction for the purposes of chapter 84.55 RCW.  
34 The owner may appeal the valuation to the county board of equalization  
35 under chapter 84.48 RCW and according to the provisions of RCW  
36 84.40.038. If there has been a failure to comply with this chapter,  
37 the property must be listed as an omitted assessment for assessment  
38 years beginning January 1 of the calendar year in which the

1 noncompliance first occurred, but the listing as an omitted assessment  
2 may not be for a period more than three calendar years preceding the  
3 year in which the failure to comply was discovered.

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