

FINAL BILL REPORT

HB 1576

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Synopsis as Enacted

Brief Description: Creating greater efficiency in the offices of county assessors by allowing notification via electronic means.

Sponsors: Representatives Springer, Kochmar, McCoy, Habib, Upthegrove, Fitzgibbon, Ryu, Maxwell, Riccelli and Moscoso.

House Committee on Local Government
Senate Committee on Governmental Operations

Background:

The county assessor (assessor) determines the value of all taxable real and personal property in a county for the purpose of determining tax liabilities of property owners. The assessor also calculates the tax rate necessary to raise the correct amount of property taxes for each taxing district and administers a variety of tax exemptions.

The assessor is required to send certain notices and information by mail. This includes notices sent to taxpayers regarding:

- any change in the true and fair value of taxpayers' real property;
- the assessed value of taxpayers' personal property;
- the imposition of an additional tax or penalty in cases of disqualification for valuation of historic property; and
- the amount of a compensating tax owed when a designation of land as forest land has been removed.

The assessor is authorized to mail or electronically transmit notices related to valuing personal property. Electronic notice may be sent to persons in the county with personal property that must be assessed and who must make and deliver to the assessor a correct list and statement of personal property.

Summary:

Assessors are authorized to send by electronic means (*i.e.*, by electronic mail (e-mail) or other electronic means reasonably calculated to apprise the person of the information)

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assessments, notices, or other information that they would otherwise be required to send, or would customarily send, by regular mail. To send notice electronically assessors must:

- receive authorization from the recipient to send any such assessment, notice, or other information electronically; and
- use methods reasonably designed to protect certain confidential information from unauthorized disclosure, unless the taxpayer has executed a written waiver.

Authorizations to receive assessments, notices, or other information electronically remain in effect unless or until revoked in writing. Information that is electronically transmitted is deemed to have been mailed on the date that the assessor electronically sends the information or electronically notifies the person that the information is available and accessible.

Information obtained by the assessor for purposes of providing electronic notice and protecting taxpayer information, such as taxpayer e-mail addresses, waivers, or passwords are not subject to disclosure under the Public Records Act.

Votes on Final Passage:

House	98	0
Senate	46	2

Effective: July 28, 2013