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SUBSTITUTE HOUSE BILL 1040

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**State of Washington**                      **63rd Legislature**                      **2013 Regular Session**

**By** House Local Government (originally sponsored by Representatives Takko and Upthegrove)

READ FIRST TIME 02/05/13.

1            AN ACT Relating to real property valuation notices; and amending  
2            RCW 84.40.045.

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

4            **Sec. 1.** RCW 84.40.045 and 2001 c 187 s 19 are each amended to read  
5            as follows:

6            (1) The assessor (~~shall~~) must give notice of any change in the  
7            true and fair value of real property for the tract or lot of land and  
8            any improvements thereon no later than thirty days after appraisal(~~+~~  
9            ~~PROVIDED, That~~). However, no such notice (~~shall~~) may be mailed  
10           during the period from January 15<sup>th</sup> to February 15<sup>th</sup> of each year(~~+~~  
11           ~~PROVIDED FURTHER, That~~). Moreover, no notice need be sent with  
12           respect to changes in valuation of forest land made pursuant to chapter  
13           84.33 RCW.

14           (2) The notice (~~shall~~) must contain a statement of both the prior  
15           and the new true and fair value(~~, stating~~): (a) For residential real  
16           property, the notice may state separately land and improvement values;  
17           and (b) for all other real property, the notice must state separately  
18           land and improvement values(~~, and~~). The notice must also contain a

1 brief statement of the procedure for appeal to the board of  
2 equalization and the time, date, and place of the meetings of the  
3 board.

4 (3) The notice (~~((shall))~~) must be mailed by the assessor to the  
5 taxpayer.

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

22 (5) For purposes of this section, "residential real property"  
23 means:

24 (a) A single-family residence, including single-family manufactured  
25 homes; and

26 (b) A single-family residential unit within a condominium,  
27 townhouse, or similar building, excluding such buildings or units that  
28 are or have been declared as apartments or are operated as apartments.

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