

**RCW 84.09.090 Electronic assessment, notice, or other information provided by assessor.** (1) Whenever the assessor is required by the provisions of this title to send any assessment, notice, or any other information to persons by regular mail, the assessor may instead provide the assessment, notice, or other information electronically if the following conditions are met:

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

(b) If the assessment, notice, or other information is subject to the confidentiality provisions of RCW 82.32.330, 84.08.210, or 84.40.340, the assessor must use methods reasonably designed to protect the information from unauthorized disclosure. The provisions of this subsection (1)(b) may be waived by a taxpayer. The waiver must be in writing and may be provided to the assessor electronically. A waiver continues until revoked in writing by the taxpayer. Such revocation may be provided to the assessor electronically in a manner provided or approved by the assessor.

(2) Electronic notice pursuant to this section will continue until revoked in writing by the taxpayer. Such revocation may be provided to the assessor electronically in a manner provided or approved by the assessor.

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

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

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

(6) Information compiled or possessed by the assessor for the purposes of providing notice under this title, including but not limited to taxpayer email addresses, waivers, waiver requests, waiver revocations, and passwords or other methods of protecting taxpayer information as required in subsection (1)(b) of this section, are not subject to disclosure under chapter 42.56 RCW. [2013 c 131 § 1.]