

**RCW 84.40.085 Limitation period for assessment of omitted property or value—Notification to taxpayer of omission—Procedure.** No omitted property or omitted value assessment shall be made for any period more than three years preceding the year in which the omission is discovered. The assessor, upon discovery of such omission, shall forward a copy of the amended personal property affidavit along with a letter of particulars informing the taxpayer of the findings and of the taxpayer's right of appeal to the county board of equalization. Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on the omitted property or omitted value assessments. [1994 c 124 s 22; 1973 2nd ex.s. c 8 s 2.]