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**SUBSTITUTE SENATE BILL 5870**

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**State of Washington**

**53rd Legislature**

**1994 Regular Session**

**By** Senate Committee on Government Operations (originally sponsored by Senators Haugen and McCaslin)

Read first time 01/28/94.

1 AN ACT Relating to valuation of new construction; amending RCW  
2 36.21.070; and declaring an emergency.

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

4 **Sec. 1.** RCW 36.21.070 and 1989 c 246 s 3 are each amended to read  
5 as follows:

6 In order to facilitate the assessors' addition of new construction  
7 to the tax rolls, upon receipt of a copy of a building permit, the  
8 county assessor shall(~~(, within twelve months of the date of issue of~~  
9 such permit~~,~~)) either proceed to make a physical appraisal of the  
10 building or buildings covered by the permit, or place the value of the  
11 improvements on the tax rolls at the time the assessor's office  
12 receives notice of final inspection or occupancy permit. If at any  
13 time the value determined upon physical inspection varies from the  
14 value as stated in the building permit, the assessor may amend the  
15 value on the tax rolls to conform to the value as determined at the  
16 time of physical inspection, regardless of the scheduled revaluation  
17 required by the revaluation cycle.

18 The taxpayer shall be notified by means to be determined by the  
19 county assessor, by rule, that the assessment is based upon the value

1 as stated in the building permit and may not be the fair market value  
2 and is subject to adjustment upon physical inspection of the property  
3 parcel.

4 The property owner or his or her agent shall state on the building  
5 permit under penalty of perjury the actual cost to construct the  
6 proposed new construction or remodeling to the best of his or her  
7 knowledge.

8 The county legislative authority may adopt by resolution a penalty  
9 to be assessed against any property owner for failure to make a  
10 truthful disclosure of actual cost to construct on the building permit  
11 as required in this section.

12 NEW SECTION. Sec. 2. This act is necessary for the immediate  
13 preservation of the public peace, health, or safety, or support of the  
14 state government and its existing public institutions, and shall take  
15 effect immediately.

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