
SENATE BILL 6460

State of Washington

53rd Legislature

1994 Regular Session

By Senator Roach

Read first time 01/24/94. Referred to Committee on Ways & Means.

1 AN ACT Relating to property tax reform; and amending RCW 84.40.045,
2 84.56.050, and 84.52.054.

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

4 **Sec. 1.** RCW 84.40.045 and 1977 ex.s. c 181 s 1 are each amended to
5 read as follows:

6 (1) The assessor shall give notice to the taxpayer of any change in
7 the true and fair value of real property for the tract or lot of land
8 and any improvements thereon no later than thirty days after
9 appraisal(~~(:—PROVIDED, That)~~). However, no such notice shall be
10 mailed during the period from January 15 to February 15 of each year(~~(:—~~
11 PROVIDED FURTHER, That)). In addition, 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 provided for in this section shall contain the
15 following information and this information shall be separately stated
16 on the notice:

17 (a) A statement of both the ((prior)) immediately preceding year's
18 and the ((new)) current year's true and fair value ((and)), stating
19 separately land and improvement values;

1 **(b)** The ratio of the assessed value to the true and fair value on
2 which the assessment of the property is based(~~(, stating separately~~
3 ~~land and improvement values, and))); and~~

4 **(c)** A brief statement of the procedure for appeal to the board of
5 equalization and the time, date, and place of the meetings of the
6 board.

7 **(3)** The notice shall be mailed by the assessor to the taxpayer.
8 For the purposes of this section, "taxpayer" means any person charged,
9 or whose property is charged, with property tax.

10 **(4)** If any taxpayer, as shown by the tax rolls, holds solely a
11 security interest in the real property which is the subject of the
12 notice provided for in this section, pursuant to a mortgage, contract
13 of sale, or deed of trust, such taxpayer shall(~~(, upon written request~~
14 ~~of the assessor,)) supply(~~(, within thirty days of receipt of such~~~~
15 ~~request,)) to the assessor for the county in which the parcel is~~
16 located for inclusion on the tax rolls the name and address of the
17 person making payments for property tax purposes pursuant to the
18 mortgage, contract of sale, or deed of trust, and thereafter such
19 person shall also receive a copy of the notice provided for in this
20 section. Willful failure to comply with (~~such request within the time~~
21 ~~limitation provided for herein)) the requirements of this subsection~~
22 shall make such taxpayer subject to a civil penalty of five dollars for
23 each parcel of real property (~~within the scope of the request~~) in
24 which it holds the security interest, the aggregate of such penalties
25 in any one year not to exceed five thousand dollars. The penalties
26 provided for (~~herein~~) in this subsection shall be recoverable in an
27 action by the county prosecutor, and when recovered shall be deposited
28 in the county current expense fund. (~~The assessor shall make the~~
29 ~~request provided for by this section during the month of January.~~)

30 **Sec. 2.** RCW 84.56.050 and 1991 c 245 s 17 are each amended to read
31 as follows:

32 **(1)** On receiving the tax rolls the county treasurer shall post all
33 real and personal property taxes from the rolls to the treasurer's tax
34 roll, and shall carry forward to the current tax rolls a memorandum of
35 all delinquent taxes on each and every description of property, and
36 enter the same on the property upon which the taxes are delinquent
37 showing the amounts for each year.

1 (2) The treasurer shall notify each taxpayer in the county, at the
2 expense of the county, of the total amount of ~~((the))~~ real and personal
3 property~~((, and the current and delinquent amount of tax due on the~~
4 ~~same; and the treasurer shall have printed on the notice the name of~~
5 ~~each tax and the levy made on the same))~~ taxes due and payable. The
6 notice mailed to the taxpayer shall at a minimum contain the following
7 information and this information must be separately stated on the
8 notice:

9 (a) The name and address of the taxpayer;

10 (b) The name, address, and telephone number of the county issuing
11 the notice;

12 (c) The parcel number as noted in the county records;

13 (d) The legal property address and description;

14 (e) The year for which the assessment is being made;

15 (f) The assessed valuation for the identified parcel's land value
16 and improvement value as reported by the county assessor's office;

17 (g) Current billing information containing the name of each taxing
18 jurisdiction levying a tax on the identified parcel, the amount of that
19 jurisdiction's levy rate, and the total amount due for each taxing
20 jurisdiction;

21 (h) The total taxes due as a result of regular property taxes
22 together with an indication of the percentage increase from the
23 previous year's total;

24 (i) The total taxes due as a result of excess levies approved by
25 the voters and any special assessments together with an indication of
26 the percentage increase from the previous year's total;

27 (j) The total taxes due and payable from the taxpayer, including
28 any delinquent taxes and any interest or penalties due; and

29 (k) A notice of the payment due dates and possible delinquency
30 penalties and interest.

31 (3) The county treasurer shall be the sole collector of all
32 delinquent taxes and all other taxes due and collectible on the tax
33 rolls of the county~~((:—PROVIDED, That))~~.

34 (4) For the purposes of this section, the term "taxpayer" ((as used
35 in this section shall)) means any person charged, or whose property is
36 charged, with property tax((; and)).

37 (5) The person to be officially notified under subsection (2) of
38 this section is ((that)) the person whose name appears on the tax rolls
39 ((herein mentioned:—PROVIDED, FURTHER, That)) of the county issuing

1 the notice. If no name so appears the person to be officially notified
2 is that person shown by the treasurer's tax rolls or duplicate tax
3 receipts of any preceding year as the payer of the tax last paid on the
4 property in question.

5 (6) The county assessor shall include on the tax rolls the name and
6 address of the person making payments for property tax purposes
7 pursuant to a mortgage, contract of sale, or deed of trust that has
8 been provided by a taxpayer as required in RCW 84.40.045(4). If this
9 information is included on the tax rolls for any parcel, the treasurer
10 shall provide a duplicate of the notice provided for in this section to
11 that person. Any duplicate notice sent to a person other than the
12 taxpayer shall clearly state in bold-face type that the duplicate
13 notice is not a bill and is for informational purposes only.

14 **Sec. 3.** RCW 84.52.054 and 1986 c 133 s 2 are each amended to read
15 as follows:

16 (1) Any ballot proposition submitted to the voters requesting the
17 additional tax provided for in (~~subparagraph (a) of the seventeenth~~
18 ~~amendment to~~) Article VII, section 2 (a) and (b) of the state
19 Constitution (~~as amended by Amendment 59 and as thereafter amended,~~)
20 and specifically authorized by RCW 84.52.052(~~, as now or hereafter~~
21 ~~amended, and RCW~~), 84.52.053 (~~and~~), 84.52.0531, and 84.52.056, or
22 any other proposition submitted to the voters for regular or excess
23 property tax levies shall (~~be set forth in terms of dollars on the~~
24 ~~ballot of the proposition to be submitted to the voters, together with~~
25 ~~an estimate of the dollar rate of tax levy that will be required to~~
26 ~~produce the dollar amount; and~~) contain the following information in
27 the official ballot title submitted to the voters:

28 (a) The total dollar amount proposed to be collected during the
29 entire period of the levy;

30 (b) An estimate of the dollar rate of the tax levy that will be
31 required for each one thousand dollars of assessed value to produce the
32 total dollar amount proposed in (a) of this subsection;

33 (c) An estimate of the total tax liability for one hundred thousand
34 dollars of taxable value based on the estimated dollar amount of tax
35 levy in (b) of this subsection for each year of the period for which
36 the tax levy is proposed; and

37 (d) A summary of the proposed uses of the tax levies requested.

1 (2) Any ballot proposition submitted to the voters requesting the
2 additional tax provided for in Article VII, section 2 (a) and (b) of
3 the state Constitution and specifically authorized by RCW 84.52.052,
4 84.52.053, 84.52.0531, and 84.52.056, or any other proposition
5 submitted to the voters for regular or excess property tax levies
6 lasting longer than one year shall contain the following information in
7 the official ballot title submitted to the voters:

8 (a) The total dollar amount proposed to be collected during the
9 entire period of the levy;

10 (b) The total dollar amount proposed to be collected during each
11 year of the period for which the tax levy is proposed. The total
12 dollar amount for each annual levy in the period may be equal or in
13 different amounts;

14 (c) An estimate of the dollar rate of the tax levy that will be
15 required for each one thousand dollars of assessed value to produce the
16 total dollar amounts proposed in (b) of this subsection;

17 (d) An estimate of the total tax liability for one hundred thousand
18 dollars of taxable value based on the estimated dollar amount of tax
19 levy in (b) of this subsection for each year of the period for which
20 the tax levy is proposed; and

21 (e) A summary of the proposed uses of the tax levies requested.

22 (3) The county assessor, in spreading ((this)) any voter-approved
23 tax upon the rolls, shall determine the eventual dollar rate required
24 to produce the amount of dollars so voted upon, regardless of the
25 estimate of dollar rate of tax levy carried in said proposition. ((In
26 the case of a school district proposition for a particular period, the
27 dollar amount and the corresponding estimate of the dollar rate of tax
28 levy shall be set forth for each of the years in that period. The
29 dollar amount for each annual levy in the particular period may be
30 equal or in different amounts.))

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