

RCW 84.40.045 Notice of change in valuation of real property to be given taxpayer—Copy to person making payments pursuant to mortgage, contract, or deed of trust—Procedure—Penalty. (1) The assessor must give notice of any change in the true and fair value of real property for the tract or lot of land and any improvements thereon no later than thirty days after appraisal. However, no such notice may be mailed during the period from January 15th to February 15th of each year. Furthermore, no notice need be sent with respect to changes in valuation of publicly owned property exempt from taxation under provisions of RCW 84.36.010 or of forestland made pursuant to chapter 84.33 RCW.

(2) The notice must contain a statement of both the prior and the new true and fair value, stating separately land and improvement values, and a brief statement of the procedure for appeal to the board of equalization and the time, date, and place of the meetings of the board.

(3) The notice must be mailed by the assessor to the taxpayer.

(4) If any taxpayer, as shown by the tax rolls, holds solely a security interest in the real property which is the subject of the notice, pursuant to a mortgage, contract of sale, or deed of trust, such taxpayer must, upon written request of the assessor, supply, within thirty days of receipt of such request, to the assessor the name and address of the person making payments pursuant to the mortgage, contract of sale, or deed of trust, and thereafter such person must also receive a copy of the notice provided for in this section. Willful failure to comply with such request within the time limitation provided for in this section makes such taxpayer subject to a maximum civil penalty of five thousand dollars. The penalties provided for in this section are recoverable in an action by the county prosecutor, and when recovered must be deposited in the county current expense fund. The assessor must make the request provided for by this section during the month of January. [2013 c 235 § 1; 2001 c 187 § 19; 1997 c 3 § 107 (Referendum Bill No. 47, approved November 4, 1997); 1994 c 301 § 36; 1977 ex.s. c 181 § 1; 1974 ex.s. c 187 § 8; 1972 ex.s. c 125 § 1; 1971 ex.s. c 288 § 16; 1967 ex.s. c 146 § 10.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Severability—1974 ex.s. c 187: See note following RCW 84.33.130.

Severability—1972 ex.s. c 125: "If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1972 ex.s. c 125 § 4.]

Savings—Severability—1971 ex.s. c 288: See notes following RCW 84.40.030.