

**Chapter 84.09 RCW
GENERAL PROVISIONS**

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RCW 84.09.010 Nomenclature—Taxes designated as taxes of year in which payable. All annual taxes and assessments of real and personal property shall hereafter be known and designated as taxes and assessments of the year in which such taxes and assessments, or the initial installment thereof, shall become due and payable. [1961 c 15 s 84.09.010. Prior: 1939 c 136 s 2; RRS s 11112-2. Formerly RCW 84.08.150.]

RCW 84.09.020 Abbreviations authorized. In all proceedings relative to the levy, assessment or collection of taxes, and any entries required to be made by any officer or by the clerk of the court, letters, figures and characters may be used to denote townships, ranges, sections, parts of sections, lots or blocks, or parts thereof, the year or years for which taxes were due, and the amount of taxes, assessments, penalties, interest and costs. Whenever the abbreviation "do." or the character "'" or any other similar abbreviations or characters shall be used in any such proceedings, they shall be construed and held as meaning and being the same name, word, initial, letters, abbreviations, figure or figures, as the last one preceding such "do." and "'" or other similar characters. [1961 c 15 s 84.09.020. Prior: 1925 ex.s. c 130 s 112, part; 1897 c 71 s 93, part; 1893 c 124 s 97, part; RRS s 11273, part. Formerly RCW 84.08.170.]

RCW 84.09.030 Taxing district boundaries—Establishment. (1) (a) Except as provided in (b), (c), and (d) of this subsection (1), for the purposes of property taxation and the levy of property taxes, the boundaries of counties, cities, and all other taxing districts shall be the established official boundaries of such districts existing on the first day of August of the year in which the property tax levy is made.

(b) The boundaries for a newly incorporated port district or regional fire protection service authority shall be established on the

first day of October if the boundaries of the newly incorporated port district or regional fire protection service authority are coterminous with the boundaries of another taxing district or districts, as they existed on the first day of August of that year.

(c) The boundaries of a school district that is required to receive or annex territory due to the dissolution of a financially insolvent school district under RCW 28A.315.225 must be the established official boundaries of such districts existing on the first day of September of the year in which the property tax levy is made.

(d) The boundaries of a newly established fire protection district authorized under RCW 52.02.160 are the established official boundaries of the district as of the date that the voter-approved proposition required under RCW 52.02.160 is certified.

(2) In any case where any instrument setting forth the official boundaries of any newly established taxing district, or setting forth any change in the boundaries, is required by law to be filed in the office of the county auditor or other county official, the instrument shall be filed in triplicate. The officer with whom the instrument is filed shall transmit two copies of the instrument to the county assessor.

(3) No property tax levy shall be made for any taxing district whose boundaries are not established as of the dates provided in this section. [2017 c 328 s 9; 2012 c 186 s 17; 2008 c 86 s 501; 2007 c 285 s 3; 2004 c 129 s 19; 1996 c 230 s 1613; 1994 c 292 s 4. Prior: 1989 c 378 s 8; 1989 c 217 s 1; prior: 1987 c 358 s 1; 1987 c 82 s 1; 1984 c 203 s 9; 1981 c 26 s 4; 1961 c 15 s 84.09.030; prior: 1951 c 116 s 1; 1949 c 65 s 1; 1943 c 182 s 1; 1939 c 136 s 1; Rem. Supp. 1949 s 11106-1. Formerly RCW 84.08.160.]

Effective date—2012 c 186: See note following RCW 28A.315.025.

Rule-making authority—2012 c 186: See RCW 28A.315.902.

Severability—Savings—Part headings not law—2008 c 86: See notes following RCW 82.14.030.

Part headings not law—1996 c 230: See notes following RCW 57.02.001.

Findings—Intent—1994 c 292: See note following RCW 57.04.050.

Severability—1984 c 203: See note following RCW 35.43.140.

RCW 84.09.035 Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district—Date effective. Notwithstanding the provisions of RCW 84.09.030, the boundaries of a library district, metropolitan park district, fire protection district, or public hospital district that withdraws an area from its boundaries pursuant to RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, which area has boundaries that are coterminous with the boundaries of a tax code area, shall be established as of the first day of October in the year in which the area is withdrawn. [1989 c 378 s 9; 1987 c 138 s 5.]

RCW 84.09.037 School district boundary changes. Each school district affected by a transfer of territory from one school district to another school district under chapter 28A.315 RCW shall retain its preexisting boundaries for the purpose of the collection of excess tax levies authorized under RCW 84.52.053 before the effective date of the transfer, for such tax collection years and for such excess tax levies as the superintendent of public instruction may approve and order that the transferred territory shall either be subject to or relieved of such excess levies, as the case may be. For the purpose of all other excess tax levies previously authorized under chapter 84.52 RCW and all excess tax levies authorized under RCW 84.52.053 subsequent to the effective date of a transfer of territory, the boundaries of the affected school districts shall be modified to recognize the transfer of territory subject to RCW 84.09.030. [2006 c 263 s 615; 1990 c 33 s 597; 1987 c 100 s 3.]

Findings—Purpose—Part headings not law—2006 c 263: See notes following RCW 28A.150.230.

Purpose—Statutory references—Severability—1990 c 33: See RCW 28A.900.100 through 28A.900.102.

RCW 84.09.040 Penalty for nonperformance of duty by county officers. Every county auditor, county assessor, and county treasurer who in any case refuses or knowingly neglects to perform any duty enjoined on him or her by this title, or who consents to or connives at any evasion of its provisions whereby any proceeding herein provided for is prevented or hindered, or whereby any property required to be listed for taxation is unlawfully exempted, or the valuation thereof is entered on the tax roll at less than its true taxable value, shall, for every such neglect, refusal, consent, or connivance, forfeit and pay to the state not less than two hundred nor more than one thousand dollars, at the discretion of the court, to be recovered before any court of competent jurisdiction upon the complaint of any citizen who is a taxpayer; and the prosecuting attorney shall prosecute such suit to judgment and execution. [2013 c 23 s 345; 1961 c 15 s 84.09.040. Prior: 1925 ex.s. c 130 s 109; 1897 c 71 s 89; 1893 c 124 s 92; RRS s 11270. Formerly RCW 84.56.410.]

RCW 84.09.050 Fees and costs allowed in civil actions against county officers. Whenever a civil action is commenced against any person holding the office of county treasurer, county auditor, or any other officer, for performing or attempting to perform any duty authorized or directed by any statute of this state for the collection of the public revenue, such treasurer, auditor or other officer may, in the discretion of the court before whom such action is brought, by an order made by such court and entered in the minutes thereof, be allowed and paid out of the county treasury, reasonable fees of counsel and other expenses for defending such action. [1961 c 15 s 84.09.050. Prior: 1925 ex.s. c 130 s 110; 1897 c 71 s 90; 1893 c 124 s 93; RRS s 11271. Formerly RCW 84.56.420.]

RCW 84.09.060 Property tax advisor. See RCW 84.48.140.

RCW 84.09.070 Authority of operating agencies to levy taxes.

Nothing in this title may be deemed to grant to any operating agency organized under chapter 43.52 RCW, or a project of any such operating agency, the authority to levy any tax or assessment not otherwise authorized by law. [1983 2nd ex.s. c 3 s 56.]

Construction—Severability—Effective dates—1983 2nd ex.s. c 3:

See notes following RCW 82.04.255.

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 s 1.]