

WACO Affiliate Submitting Proposal: Choose an item.

Brief Description of Issue: Click here to enter text.

Please describe, in as much detail as necessary, the problem that has been identified, the suggested solution, and the expected outcome should the issue be taken up. Please also include legislative drafting language. Please include relevant facts, figures and statistics as appropriate.

Click here to enter text.

Impact on WACO Affiliates:

Assessor: Create greater efficiency and productivity in the offices of County Assessors

Auditor: Click here to enter text.

Clerk: Click here to enter text.

Coroner: Click here to enter text.

Prosecutor: Click here to enter text.

Sheriff: Click here to enter text.

Treasurer: Click here to enter text.

Impact on the public: Click here to enter text.

Does this issue have a fiscal impact on counties? (Check all that apply)

Increased revenue to counties

Decreased revenue to counties

Increased costs to counties

Decreased costs to counties

No county fiscal impact

Does this issue require state expenditure of funds? No

If Yes, approximately how much, and provide from what source: Click here to enter text.

Does this issue require a change to the RCW? Yes

If Yes, please provide the appropriate RCW Title, Chapter and Section to be created, amended or deleted: 84.04.045, 84.40.175, and adding a new section to 84.04 and 84.09

Has this issue been presented to the Legislature before? No

If Yes, please provide as much detail as is available, including year, bill number, result, etc.:
Click here to enter text.

If this issue is taken up by WACO, are there specific legislators that WACO should contact regarding the issue? Yes

If Yes, please list which legislators and their position on the issue:

Craig Pridemore

Has this issue been presented to other WACO Members? No

If Yes, please list which WACO members and their position on the issue:
Click here to enter text.

Is your affiliate willing and able to spend time in Olympia during the session to meet with legislators, and testify to this issue in Legislative committee hearings? Yes

If WACO acts on the request, what individuals/entities are likely to agree with WACO's position on the issue: Hopefully all members

If WACO acts on the request, what individuals/entities are likely to disagree with WACO's position on the issue, and why? Not Known

Submitted by,

NAME:

Dave Cook, Yakima County Assessor

AFFILIATE TITLE:

Legislative Chair

DATE SUBMITTED: Click here to enter a date.

THIS SECTION FOR WACO LEGISLATIVE COMMITTEE USE ONLY

Legislative Committee Action: _____

Date: _____

Approved by: _____

BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-2918.1/11

ATTY/TYPIST: JA:crs

BRIEF DESCRIPTION: Creating greater efficiency and productivity in the offices of county assessors.

AN ACT Relating to creating greater efficiency and productivity in the offices of county assessors; amending RCW 84.40.045 and 84.40.175; adding a new section to chapter 84.04 RCW; and adding a new section to chapter 84.09 RCW.

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

NEW SECTION. **Sec. 1.** A new section is added to chapter 84.09 RCW to read as follows:

(1) Except as otherwise provided in this subsection, 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. Electronic transmittal may be by electronic mail or other electronic means reasonably calculated to apprise the person of the information that is being provided.

(2) 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 (2) may be waived by a taxpayer. The waiver must be in writing and may be provided to the assessor electronically. A person may provide a waiver with respect to a particular item of information or may give a blanket waiver with respect to any item of information or certain items of information to be provided electronically. A blanket waiver 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) Any assessment, notice, or other information provided by the assessor electronically 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.

(4) This section also applies to any 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.

(5) Assessor procedures for electronic notice under this section shall include provisions authorizing a person to receive nonelectronic notice upon request where: (a) The person does not have the equipment or software necessary to enable the person to receive or otherwise obtain or access information from the assessor electronically; (b) the person does not have access to the internet using the taxpayer's own equipment; or (c) some other circumstance or condition exists that, in the assessor's judgment, prevents the person from receiving or otherwise obtaining information from the assessor electronically.

Sec. 2. RCW 84.40.045 and 2001 c 187 s 19 are each amended to read as follows:

(1) The assessor (~~shall~~) 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(+

~~PROVIDED, That~~). However, no such notice (~~shall~~) may be mailed during the period from January 15th to February 15th of each year(~~+~~ ~~PROVIDED FURTHER, That~~). 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 forest land made pursuant to chapter 84.33 RCW.

(2) The notice (~~shall~~) 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 (~~shall~~) 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 (~~shall~~) 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 (~~shall~~) 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 (~~herein shall make~~) in this section makes such taxpayer subject to a maximum civil penalty of five thousand dollars. The penalties provided for (~~herein shall be~~) in this section are recoverable in an action by the county prosecutor, and when recovered (~~shall~~) must be deposited in the county current expense fund. The assessor (~~shall~~) must make the request provided for by this section during the month of January.

Sec. 3. RCW 84.40.175 and 1994 c 124 s 24 are each amended to read as follows:

At the time of making the assessment of real property, the assessor (~~shall~~) must enter each description of property exempt under the provisions of chapter 84.36 RCW, and value and list the same

in the manner and subject to the same rule as the assessor is required to assess all other property, designating in each case to whom such property belongs. ~~((However, with respect to publicly owned))~~ The valuation requirements of this section do not apply to property exempt from taxation under provisions of RCW 84.36.010~~((, the assessor shall value only such property as is leased to or occupied by a private person under an agreement allowing such person to occupy or use such property for a private purpose when a request for such valuation is received from the department of revenue or the lessee of such property for use in determining the taxable rent as provided for in chapter 82.29A RCW: PROVIDED FURTHER, That this section shall not prohibit any assessor from valuing any public property leased to or occupied by a private person for private purposes))~~. However, where the exempt status of such property no longer applies as a result of a sale or change in use, the assessor must value and list such property as of the January 1st assessment date. The owner or person responsible for payment of taxes may thereafter petition the county board of equalization for a change in the assessed value in accordance with the timing and procedures set forth in RCW 84.40.038.

Sec. 4. [ADDITION - include additional section to "address leasehold excise tax statute"]