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AMENDATORY SECTION: (Amending Order PT 68-6, filed 4/29/68.)

WAC 458-12-360 (~~(Assessment and evaluation -- Notice of value change -- Real property)~~) Notice of change in value of real property. ((~~Whenever there is a change in the true and fair value of real property, a notice of such change for the tract or lot of land and any improvements shall be mailed for by the assessor to the taxpayer. A copy shall be sent to the legal owner where such is requested, his address is given or is known, and the legal owner is different from the taxpayer.~~

~~The notice shall be mailed on or before June 15th of each year and shall contain a statement of the true and fair value on which the assessment of the property is based, and a brief statement of the procedure for appeal to the board of equalization including the time, date, and place of the meetings of the board.~~

~~"Taxpayer" shall mean the person charged, or whose property is charged with property tax, and whose name appears on the most recent tax roll or has been otherwise provided to the assessor.~~

~~"Legal owner" shall mean the person holding legal title to the property against which property tax is charged. (Rule derived from section 10, chapter 146, 1967 ex. sess.)~~) (1)

Introduction. This rule explains the requirement of county assessors to notify taxpayers of any change in the true and fair value of real property as provided by RCW 84.40.045. For purposes of this rule, the notice of a change in the true and fair value of real property is referred to as a revaluation notice.

(2) **When must a revaluation notice be provided?** All revaluation notices must be mailed within thirty days of the completed appraisal, except that no revaluation notices can be mailed during the period from January 15th to February 15th of each year. Also, if the true and fair value of the real

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property appraised has not changed, no revaluation notice need be sent to the taxpayer following the completed appraisal.

The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The status of each situation must be determined after a review of all of the facts and circumstances.

(a) On January 5th the assessor completes an appraisal of a home and the land upon which it sits. The total value of the land and home increased as a result of the appraisal. The assessor must mail a revaluation notice to the taxpayer by February 16th; however, the assessor is not allowed to mail the revaluation notice between January 15th and February 15th.

(b) The assessor appraises a home and the land upon which it sits. The value of the home decreases, and the value of the land increases; however, the total value of the home and land remain unchanged. The assessor is not required to mail a revaluation notice to the taxpayer. Under RCW 84.40.045, revaluation notices are only required when there is a change in the true and fair value of the real property that is the subject of the appraisal. In this example, although there is a change in the true and fair value of the home and land, there is no overall change in the true and fair value of the real property that was the subject of the appraisal.

(3) **What if an assessor fails to provide a timely revaluation notice?** The failure to provide a timely revaluation notice as required by RCW 84.40.045 does not invalidate the assessment. RCW 84.40.045 does not affect RCW 84.40.020 which provides, in relevant part, that all real property in this state subject to taxation must be listed and assessed every year, at its value on January 1st of the assessment year.

A taxpayer who fails to timely appeal an assessor's determination of value to the county board of equalization (board) because of the assessor's failure to timely provide a revaluation notice may still petition the board for a review of

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the assessor's determination of value. A board may reconvene on its own authority in certain circumstances, including upon request of a taxpayer who has not received a timely revaluation notice. The taxpayer must submit to the board a sworn affidavit stating that a revaluation notice for the current assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition for review of the assessor's determination of value, and the taxpayer can show proof that the value was actually changed. (For additional information about appealing an assessor's determination of value to the county board, refer to chapter 458-14 WAC.)

(4) **Who is entitled to receive a revaluation notice?** The assessor is required by law to mail revaluation notices to the taxpayer. RCW 84.40.045. For purposes of this rule, "taxpayer" means the person charged, or whose property is charged, with property tax and whose name appears on the most recent tax roll or has been otherwise provided to the assessor.

If any taxpayer, as shown by the tax rolls, holds only a security interest under a mortgage, contract of sale, or deed of trust in the real property that is the subject of the revaluation notice, the taxpayer is required to supply, within thirty days of receiving a written request from the assessor, the name and address of the person making payments under the mortgage, contract of sale, or deed of trust. The assessor must mail a copy of the revaluation notice to the person making payments under the mortgage, contract of sale, or deed of trust at the address provided by the taxpayer. The assessor is required to make the request provided for in this subsection during the month of January. A taxpayer who willfully fails to comply with such a request from the assessor within the thirty-day time limitation is subject to a maximum civil penalty of five thousand dollars. The civil penalty is recoverable in an action by the county prosecutor and, when recovered, must be deposited in the county current expense fund.

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(5) What information must a revaluation notice contain? A revaluation notice must contain the following information:

- (a) The name and address of the taxpayer;
- (b) A description of the real property that is the subject of the revaluation notice;
- (c) The previous and new true and fair values, stating separately land and improvement values;
- (d) A statement that the assessed value is one hundred percent (100%) of the true and fair value;
- (e) If the property is classified on the basis of its current use, the previous and new current use value of the property, stating separately land and improvement values;
- (f) A statement informing taxpayers that if they would like to learn more about how their property was valued for tax purposes and how their property taxes will be determined, they may obtain an information pamphlet describing the property tax system from the assessor's office free of charge;
- (g) A statement that land used for farm and agricultural purposes, to preserve open space, or for the commercial growth and harvesting of forest crops may be eligible for assessment based on the land's current use rather than its highest and best use. This statement must also provide information on the method of making application and availability of further information on current use classification;
- (h) A statement informing taxpayers that if they own and live in a residence in the county, including a mobile home, are now or will be 61 years of age by December 31st of the current year, or are retired because of physical disability, and if their combined disposable income is under the limits provided in RCW 84.36.381, they may be eligible to receive a property tax exemption. Although not statutorily required, it is suggested that a revaluation notice contain a statement that if you are a senior citizen or a disabled person, you may be able to defer payment of your property taxes. This statement should include

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information about how further information about property tax deferrals for senior citizens and disabled persons may be obtained; and

(i) A brief statement of the procedure for appeal to the county board of equalization and the time, date, and place of the meetings of the board. The following language is suggested: "You may appeal either the true and fair value and/or current use assessed value to the county board of equalization. An appeal petition may be obtained from the board of equalization. Petitions for a hearing must be filed with the board of equalization on or before July 1st of the assessment year, or within (number of days) of the date of the revaluation notice, whichever is later. Petitions received after those dates will be denied on the grounds of not having been timely filed. The board of equalization will convene on July 15th in the (name of office) at (name of city or town), Washington, and will continue in session for a period not to exceed four weeks. The board of equalization is to review and equalize the assessments of the current year for taxes payable the following year."