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SENATE BILL 5189

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State of Washington

65th Legislature

2017 Regular Session

By Senators Warnick, Takko, and Angel

1 AN ACT Relating to eliminating the collection of anticipated  
2 taxes and assessments; amending RCW 84.56.345 and 84.40.042; and  
3 repealing RCW 58.08.040.

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

5 NEW SECTION. **Sec. 1.** RCW 58.08.040 (Deposit to cover  
6 anticipated taxes and assessments) and 2008 c 17 s 2, 1997 c 393 s  
7 11, 1994 c 301 s 16, 1991 c 245 s 14, 1989 c 378 s 2, 1973 1st ex.s.  
8 c 195 s 74, 1969 ex.s. c 271 s 34, 1963 c 66 s 1, 1909 c 200 s 1,  
9 1907 c 44 s 1, & 1893 c 129 s 2 are each repealed.

10 **Sec. 2.** RCW 84.56.345 and 2005 c 502 s 6 are each amended to  
11 read as follows:

12 Every person who offers a document to the auditor of the proper  
13 county for recording that results in any division, alteration, or  
14 adjustment of real property boundary lines, except as provided for in  
15 RCW 58.04.007(1) and 84.40.042(1)(c), (~~shall~~) must present a  
16 certificate of payment from the proper officer who is in charge of  
17 the collection of taxes and assessments for the affected property or  
18 properties. All taxes and assessments, both current and delinquent  
19 must be paid. For purposes of chapter 502, Laws of 2005, liability

1 (~~shall~~) begin on January 1st. (~~Taxes not yet levied and certified~~  
2 ~~shall be collected as an advance tax under RCW 58.08.040.~~)

3 **Sec. 3.** RCW 84.40.042 and 2009 c 350 s 1 are each amended to  
4 read as follows:

5 (1) When real property is divided in accordance with chapter  
6 58.17 RCW, the assessor shall carefully investigate and ascertain the  
7 true and fair value of each lot and assess each lot on that same  
8 basis, unless specifically provided otherwise by law. For purposes of  
9 this section, "lot" has the same definition as in RCW 58.17.020.

10 (a) (~~For each lot on which an advance tax deposit has been paid~~  
11 ~~in accordance with RCW 58.08.040,~~) The assessor (~~shall~~) must  
12 establish the true and fair value by October 30th of the year  
13 following the recording of the plat, replat, or altered plat. The  
14 value established (~~shall~~) must be the value of the lot as of  
15 January 1st of the year the original parcel of real property was last  
16 revalued. (~~An additional property tax shall not be due on the land~~  
17 ~~until the calendar year following the year for which the advance tax~~  
18 ~~deposit was paid if the deposit was sufficient to pay the full amount~~  
19 ~~of the taxes due on the property.~~)

20 (b) (~~For each lot on which an advance tax deposit has not been~~  
21 ~~paid, the assessor shall establish the true and fair value not later~~  
22 ~~than the calendar year following the recording of the plat, map,~~  
23 ~~subdivision, or replat.~~) For purposes of this section, "subdivision"  
24 means a division of land into two or more lots.

25 (c) For each subdivision, all current year and delinquent taxes  
26 and assessments on the entire tract must be paid in full in  
27 accordance with RCW 58.17.160 and 58.08.030 except when property is  
28 being acquired by a government for public use. For purposes of this  
29 section, "current year taxes" means taxes that are collectible under  
30 RCW 84.56.010 subsequent to completing the tax roll for current year  
31 collection.

32 (2) When the assessor is required by law to segregate any part or  
33 parts of real property, assessed before or after July 27, 1997, as  
34 one parcel or when the assessor is required by law to combine parcels  
35 of real property assessed before or after July 27, 1997, as two or  
36 more parcels, the assessor (~~shall~~) must carefully investigate and  
37 ascertain the true and fair value of each part or parts of the real

1 property and each combined parcel and assess each part or parts or  
2 each combined parcel on that same basis.

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