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| **Property Tax Secrecy Affidavit** | | | | | | | | | | | | | | | |
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| County of | | | |  | | |  | | | | | | | | |
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| I, |  | | | | | | , swear or affirm that I have read the following statutes and understand their | | | | | | | | |
| requirements. I further understand that property tax returns, appraisals, audits and other tax information as defined in these statutes are privileged and confidential, and therefore shall not be disclosed to any person not entitled to knowledge of such returns or tax information. | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |
| Dated: | | |  | |  | | | |  | | | | | | |
|  | | |  | |  | | | | (Signature) | | | | | | |
|  | |  | | |  | | | |  | | | | | | |
|  | | | | | | **SUBSCRIBED AND SWORN TO** before me this | | | |  | day of |  | | , 20 |  |
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|  | |  | | |  | | | |  | | | | | | |
|  | |  | | |  | | | | (Signature of Notary Public) | | | | | | |
|  | |  | | |  | | | |  | | | | | | |
|  | |  | | | | | | My appointment expires | | | | |  | | |
|  | | | | | | | | | | | | | | | |
| **SECRECY CLAUSES** | | | | | | | | | | | | | | | |

**RCW 84.40.020 Public inspection of listing, documents, and records.**

All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed. Such listing and all supporting documents and records shall be open to public inspection during the regular office hours of the assessor’s office: PROVIDED, That **confidential income data is hereby exempted from public inspection as noted in RCW 42.56.070 and 42.56. 210**. All personal property in this state subject to taxation shall be listed and assessed every year, with reference to its value and ownership on the first day of January of the year in which it is assessed: PROVIDED, That if the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned or held by any taxpayer on January 1 of any year does not fairly represent the average stock carried by such taxpayer, such stock shall be listed and assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business.

**RCW 84.40.340 Verification by assessor of any list, statement, or schedule, Confidentiality, Penalty.**

1. For the purpose of verifying any list, statement, or schedule required to be furnished to the assessor by any taxpayer, any assessor or his or her trained and qualified deputy at any reasonable time may visit, investigate and examine any personal property, and for this purpose the records, accounts and inventories also shall be subject to any such visitation, investigation and examination which shall aid in determining the amount and valuation of such property. Such powers and duties may be performed at any office of the taxpayer in this state, and the taxpayer shall furnish or make available all such information pertaining to property in this state to the assessor although the records may be maintained at any office outside this state.
2. Any information or facts obtained pursuant to this section shall be used by the assessor only for the purpose of determining the assessed valuation of the taxpayer’s property: PROVIDED, That such information or facts shall also be made available to the department of revenue upon request for the purpose of determining any sales or use tax liability with respect to personal property, and **except in a civil or criminal judicial proceeding or an administrative proceeding in respect to penalties imposed pursuant to RCW 84.40.130, to such sales or use taxes or to the assessment or valuation for tax purposes of the property to which such information and facts relate, shall not be disclosed by the assessor or the department of revenue without the permission of the taxpayer to any person other than public officers or employees whose duties relate to valuation of property for tax purposes or to the imposition and collection of sales and use taxes, and any violation of this secrecy provision is a gross misdemeanor**.