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HOUSE BILL 3168

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State of Washington

61st Legislature

2010 Regular Session

By Representatives Orcutt and McCune

Read first time 02/02/10. Referred to Committee on Finance.

1 AN ACT Relating to providing taxpayers additional appeal  
2 protections for value changes; amending RCW 84.40.038; and creating a  
3 new section.

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

5 **Sec. 1.** RCW 84.40.038 and 2001 c 185 s 11 are each amended to read  
6 as follows:

7 (1) The owner or person responsible for payment of taxes on any  
8 property may petition the county board of equalization for a change in  
9 the assessed valuation placed upon such property by the county assessor  
10 or for any other reason specifically authorized by statute. Such  
11 petition must be made on forms prescribed or approved by the department  
12 of revenue and any petition not conforming to those requirements or not  
13 properly completed shall not be considered by the board. The petition  
14 must be filed with the board on or before July 1st of the year of the  
15 assessment or determination, within thirty days after the date an  
16 assessment, value change notice, or other notice has been mailed, or  
17 within a time limit of up to sixty days adopted by the county  
18 legislative authority, whichever is later. If a county legislative

1 authority sets a time limit, the authority may not change the limit for  
2 three years from the adoption of the limit.

3 (2) The board of equalization may waive the filing deadline if the  
4 petition is filed within a reasonable time after the filing deadline  
5 and the petitioner shows good cause for the late filing. The decision  
6 of the board of equalization regarding a waiver of the filing deadline  
7 is final and not appealable under RCW 84.08.130. Good cause may be  
8 shown by one or more of the following events or circumstances:

9 (a) Death or serious illness of the taxpayer or his or her  
10 immediate family;

11 (b) The taxpayer was absent from the address where the taxpayer  
12 normally receives the assessment or value change notice, was absent for  
13 more than fifteen days of the days allowed in subsection (1) of this  
14 section before the filing deadline, and the filing deadline is after  
15 July 1;

16 (c) Incorrect written advice regarding filing requirements received  
17 from board of equalization staff, county assessor's staff, or staff of  
18 the property tax advisor designated under RCW 84.48.140;

19 (d) Natural disaster such as flood or earthquake;

20 (e) Delay or loss related to the delivery of the petition by the  
21 postal service, and documented by the postal service; ((or))

22 (f) The taxpayer did not receive a revaluation notice for the  
23 current assessment year and the taxpayer can demonstrate both of the  
24 following:

25 (i) The taxpayer's property value did not change from the previous  
26 year; and

27 (ii) The taxpayer's property is located in an area revalued by the  
28 assessor for the current assessment year; or

29 (g) Other circumstances as the department may provide by rule.

30 (3) The owner or person responsible for payment of taxes on any  
31 property may request that the appeal be heard by the state board of tax  
32 appeals without a hearing by the county board of equalization when the  
33 assessor, the owner or person responsible for payment of taxes on the  
34 property, and a majority of the county board of equalization agree that  
35 a direct appeal to the state board of tax appeals is appropriate. The  
36 state board of tax appeals may reject the appeal, in which case the  
37 county board of equalization shall consider the appeal under RCW  
38 84.48.010. Notice of such a rejection, together with the reason

1 therefor, shall be provided to the affected parties and the county  
2 board of equalization within thirty days of receipt of the direct  
3 appeal by the state board.

4 NEW SECTION. **Sec. 2.** This act applies to taxes levied for  
5 collection in 2011 and thereafter.

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