
SECOND SUBSTITUTE HOUSE BILL 1217

State of Washington

63rd Legislature

2013 Regular Session

By House Finance (originally sponsored by Representatives Takko, Haigh, and Ryu)

READ FIRST TIME 02/25/13.

1 AN ACT Relating to strengthening the integrity, fairness, and
2 equity in Washington's property assessment system; and amending RCW
3 84.48.150.

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

5 **Sec. 1.** RCW 84.48.150 and 1994 c 301 s 46 are each amended to read
6 as follows:

7 (1) The assessor shall, upon the request of any taxpayer who
8 petitions the board of equalization for review of a tax claim or
9 valuation dispute, make available to said taxpayer a compilation of
10 comparable sales utilized by the assessor in establishing such
11 taxpayer's property valuation. If valuation criteria other than
12 comparable sales were used, the assessor shall furnish the taxpayer
13 with such other factors and the addresses of such other property used
14 in making the determination of value.

15 (2) The assessor shall within sixty days of such request but at
16 least fourteen business days, excluding legal holidays, prior to such
17 taxpayer's appearance before the board of equalization make available
18 to the taxpayer the valuation criteria and/or comparable sales which
19 shall not be subsequently changed by the assessor unless the assessor

1 has found new evidence supporting the assessor's valuation, in which
2 situation the assessor shall provide such additional evidence to the
3 taxpayer and the board of equalization at least fourteen business days
4 prior to the hearing at the board of equalization. A taxpayer who
5 lists comparable sales on a notice of appeal shall not subsequently
6 change such sales unless the taxpayer has found new evidence supporting
7 the taxpayer's proposed valuation in which case the taxpayer shall
8 provide such additional evidence to the assessor and board of
9 equalization at least seven business days, excluding legal holidays,
10 prior to the hearing. If either the assessor or taxpayer does not meet
11 the requirements of this section the board of equalization may continue
12 the hearing to provide the parties an opportunity to review all
13 evidence or, upon objection, refuse to consider sales not submitted in
14 a timely manner.

15 (3) Within sixty days from the date a petition challenging the
16 assessed value of commercial property is either postmarked for delivery
17 or delivered in person to the county board of equalization, the
18 taxpayer must submit to the clerk of the county board of equalization
19 income and expense statements for the two years prior to the assessment
20 date. If a taxpayer fails to provide such income and expense
21 statements within the time required, he or she is precluded from
22 challenging the valuation assessment of the commercial property on the
23 basis that the assessor committed an error in the assessor's
24 consideration of any capitalization of income that would be derived
25 from prudent use of the property.

26 (4) For the purposes of this section, "commercial property"
27 includes any property except:

28 (a) A single-family residence, including single-family manufactured
29 homes; and

30 (b) A single-family residential unit within a condominium,
31 townhouse, or similar building, excluding such buildings or units that
32 are or have been declared as apartments or are operated as apartments.

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