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**SUBSTITUTE HOUSE BILL 2723**

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**State of Washington**

**53rd Legislature**

**1994 Regular Session**

**By** House Committee on Revenue (originally sponsored by Representatives Holm, Romero, Cothorn and Wolfe)

Read first time 02/08/94.

1 AN ACT Relating to appeals of property valuation; and amending RCW  
2 84.40.038.

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

4 **Sec. 1.** RCW 84.40.038 and 1992 c 206 s 11 are each amended to read  
5 as follows:

6 (1) The owner or person responsible for payment of taxes on any  
7 property or the governing body of the county, city or town, or school  
8 district in which the property is located may petition the county board  
9 of equalization for a change in the assessed valuation placed upon such  
10 property by the county assessor. Such petition must be made on forms  
11 prescribed or approved by the department of revenue and any petition  
12 not conforming to those requirements or not properly completed shall  
13 not be considered by the board. The petition must be filed with the  
14 board on or before July 1st of the year of the assessment or within  
15 thirty days after the date an assessment or value change notice has  
16 been mailed, whichever is later.

17 (2) The owner or person responsible for payment of taxes on any  
18 property or the governing body of the county, city or town, or school  
19 district in which the property is located may request that the appeal

1 be heard by the state board of tax appeals without a hearing by the  
2 county board of equalization when the assessor, the owner or person  
3 responsible for payment of taxes on the property, and a majority of the  
4 county board of equalization agree that a direct appeal to the state  
5 board of tax appeals is appropriate. The state board of tax appeals  
6 may reject the appeal, in which case the county board of equalization  
7 shall consider the appeal under RCW 84.48.010. Notice of such a  
8 rejection, together with the reason (~~therefor~~) for the rejection,  
9 shall be provided to the affected parties and the county board of  
10 equalization within thirty days of receipt of the direct appeal by the  
11 state board.

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