

HOUSE OF REPRESENTATIVES

Olympia Washington

BilAnalysis

BilNo. SB 6223
(See HB 2574)

Filing with the State Tax Board
Brief title

Hrg. Date: 2/24/98

Senator McCaslin/Winsley
Sponsor

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BACKGROUND:

The Board of Tax Appeals hears appeals and issues decisions for tax disputes. For state excise taxes, the board hears appeals from decisions of the Department of Revenue. For property taxes, the board hears appeals of Department of Revenue decisions regarding utility valuations and property tax exemptions. The board also hears appeals of property tax valuation decisions by county boards of equalization. County boards of equalization provide the first level of appeal for property owners who dispute the assessed values determined by county assessors. The board also hears appeals of a few other issues as provided by statute.

A person appealing to the Board of Tax Appeals is required to file a notice of appeal with the board not more than 30 days after the decision being appealed. The appellant must also give a copy of the notice of appeal to the opposing parties (generally county assessor or the Department of Revenue) within the same time period. For property taxes, the statute expressly provides that these requirements are met if the notice and copies are postmarked on or before the thirtieth day. The excise tax statute does not state whether a postmark is sufficient proof of timely compliance with notice of appeal requirements. However, under the rules of the board, a postmark is acceptable proof for both property tax and excise tax appeals.

Under a general statute documents which must be filed with state or local government are deemed filed on the date of the postmark if sent by mail.

SUMMARY:

The general statute which provides that documents are deemed filed on the date of the postmark is expressly applied to the Board of Tax Appeals. Persons appealing to the board are relieved of the duty of providing copies of the notice of appeal to opposing parties. The board must transmit copies of the notice of appeal to all named parties within 30 days of receipt by the board.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which bill passed.