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HOUSE BILL 2574

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State of Washington

55th Legislature

1998 Regular Session

By Representative Reams; by request of Board of Tax Appeals

Read first time 01/15/98. Referred to Committee on Finance.

1 AN ACT Relating to filing with the state tax board; and amending  
2 RCW 82.03.130, 82.03.190, and 84.08.130.

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

4 **Sec. 1.** RCW 82.03.130 and 1994 c 123 s 3 are each amended to read  
5 as follows:

6 (1) The board shall have jurisdiction to decide the following types  
7 of appeals:

8 ~~((+1))~~ (a) Appeals taken pursuant to RCW 82.03.190.

9 ~~((+2))~~ (b) Appeals from a county board of equalization pursuant to  
10 RCW 84.08.130.

11 ~~((+3))~~ (c) Appeals by an assessor or landowner from an order of  
12 the director of revenue made pursuant to RCW 84.08.010 and 84.08.060,  
13 if filed with the board of tax appeals within thirty days after the  
14 mailing of the order, the right to such an appeal being hereby  
15 established.

16 ~~((+4))~~ (d) Appeals by an assessor or owner of an intercounty  
17 public utility or private car company from determinations by the  
18 director of revenue of equalized assessed valuation of property and the  
19 apportionment thereof to a county made pursuant to chapter 84.12 and

1 84.16 RCW, if filed with the board of tax appeals within thirty days  
2 after mailing of the determination, the right to such appeal being  
3 hereby established.

4 ~~((+5+))~~ (e) Appeals by an assessor, landowner, or owner of an  
5 intercounty public utility or private car company from a determination  
6 of any county indicated ratio for such county compiled by the  
7 department of revenue pursuant to RCW 84.48.075: PROVIDED, That

8 ~~((+a+))~~ (i) Said appeal be filed after review of the ratio under  
9 RCW 84.48.075(3) and not later than fifteen days after the mailing of  
10 the certification; and

11 ~~((+b+))~~ (ii) The hearing before the board shall be expeditiously  
12 held in accordance with rules prescribed by the board and shall take  
13 precedence over all matters of the same character.

14 ~~((+6+))~~ (f) Appeals from the decisions of sale price of second  
15 class shorelands on navigable lakes by the department of natural  
16 resources pursuant to RCW 79.94.210.

17 ~~((+7+))~~ (g) Appeals from urban redevelopment property tax  
18 apportionment district proposals established by governmental ordinances  
19 pursuant to RCW 39.88.060.

20 ~~((+8+))~~ (h) Appeals from interest rates as determined by the  
21 department of revenue for use in valuing farmland under current use  
22 assessment pursuant to RCW 84.34.065.

23 ~~((+9+))~~ (i) Appeals from revisions to stumpage value tables used to  
24 determine value by the department of revenue pursuant to RCW 84.33.091.

25 ~~((+10+))~~ (j) Appeals from denial of tax exemption application by  
26 the department of revenue pursuant to RCW 84.36.850.

27 ~~((+11+))~~ (k) Appeals pursuant to RCW 84.40.038(3).

28 (2) Except as otherwise specifically provided by law hereafter, the  
29 provisions of RCW 1.12.070 shall apply to all notices of appeal filed  
30 with the board of tax appeals.

31 **Sec. 2.** RCW 82.03.190 and 1989 c 378 s 5 are each amended to read  
32 as follows:

33 Any person having received notice of a denial of a petition or a  
34 notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110,  
35 or 82.49.060 may appeal~~((+))~~ by filing in accordance with RCW 1.12.070  
36 a notice of appeal with the board of tax appeals within thirty days  
37 after the mailing of the notice of such denial or determination~~((+to~~  
38 ~~the board of tax appeals))~~. In the notice of appeal the taxpayer shall

1 set forth the amount of the tax which the taxpayer contends should be  
2 reduced or refunded and the reasons for such reduction or refund, in  
3 accordance with rules of practice and procedure prescribed by the  
4 board. (~~A copy of the notice of appeal shall be provided to the~~  
5 ~~department within the time specified in the rules of practice and~~  
6 ~~procedure prescribed by the board.~~) However, if the notice of appeal  
7 relates to an application made to the department under chapter 82.34  
8 RCW, the taxpayer shall set forth the amount to which the taxpayer  
9 claims the credit or exemption should apply, and the grounds for such  
10 contention, in accordance with rules of practice and procedure  
11 prescribed by the board. The board shall transmit a copy of the notice  
12 of appeal to the department and all other named parties within thirty  
13 days of its receipt by the board. If the taxpayer intends that the  
14 hearing before the board be held pursuant to the administrative  
15 procedure act (chapter 34.05 RCW), the notice of appeal shall also so  
16 state. In the event that the notice of appeal does not so state, the  
17 department may, within thirty days from the date of its receipt of the  
18 notice of appeal, file with the board notice of its intention that the  
19 hearing be held pursuant to the administrative procedure act.

20 **Sec. 3.** RCW 84.08.130 and 1994 c 301 s 18 are each amended to read  
21 as follows:

22 (1) Any taxpayer or taxing unit feeling aggrieved by the action of  
23 any county board of equalization may appeal to the board of tax appeals  
24 by filing with the board of tax appeals in accordance with RCW 1.12.070  
25 a notice of appeal within thirty days after the mailing of the decision  
26 of such board of equalization, which notice shall specify the actions  
27 complained of; and in like manner any county assessor may appeal to the  
28 board of tax appeals from any action of any county board of  
29 equalization. There shall be no fee charged for the filing of an  
30 appeal. (~~The petitioner shall serve a copy of the notice of appeal on~~  
31 ~~all named parties within the same thirty day time period.~~) The board  
32 shall transmit a copy of the notice of appeal to all named parties  
33 within thirty days of its receipt by the board. Appeals which are not  
34 filed (~~and served~~) as provided in this section shall be dismissed.  
35 The board of tax appeals shall require the board appealed from to file  
36 a true and correct copy of its decision in such action and all evidence  
37 taken in connection therewith, and may receive further evidence, and  
38 shall make such order as in its judgment is just and proper. (~~An~~

1 ~~appeal of an action by a county board of equalization shall be deemed~~  
2 ~~to have been filed and served within the thirty day period if it is~~  
3 ~~postmarked on or before the thirtieth day after the mailing of the~~  
4 ~~decision of the board of equalization.))~~

5 (2) The board of tax appeals may enter an order, pursuant to  
6 subsection (1) of this section, that has effect up to the end of the  
7 assessment cycle used by the assessor, if there has been no intervening  
8 change in the value during that time.

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