
Finance Committee

HB 2486

Brief Description: Revising board of tax appeals provisions.

Sponsors: Representatives Jarrett, Simpson, Esser, Carrell, McMorris, McDermott, Cox, Romero and Lovick.

Brief Summary of Bill

- Property tax appeals to the State Board of Tax Appeals may be filed within 90 days rather than 30 days. This deadline may be waived or extended for good cause.
- If an agency does not serve an order within 90 days after a hearing, the party who filed the appeal is entitled to judgment in its favor.

Hearing Date: 1/29/02

Staff: Bob Longman (786-7139).

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.

Any person feeling aggrieved by an action of a county board of equalization may appeal to the Board of Tax Appeals by filing a notice of appeal within 30 days after the mailing of the county board decision.

The Administrative Procedures Act describes procedures that state agencies must follow as they carry out their duties, including procedures that apply when hearings are conducted before an agency issues a final order. Under these procedures, an initial or final order must be served on the parties involved in the hearing within 90 days after the conclusion of the hearing. If the hearing officer allows submission of additional documents after the hearing,

the order must be served within 90 days after the deadline for submission of these documents.

Summary of Bill:

The time period for appealing a property tax decision of a county board of equalization to the State Board of Tax Appeals is increased from 30 days to 90 days. This deadline may be waived or extended for good cause.

If an agency does not serve an initial or final order within the 90 day period required by the Administrative Procedure Act, the party who filed the appeal is entitled to judgment in its favor. Although this bill is titled as an Act relating to the State Board of Tax Appeals, this change appears to apply to all contested hearings under the Administrative Procedures Act.

Appropriation: None.

Fiscal Note: Available.

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