

# SENATE BILL REPORT

## SHB 2486

---

---

As of March 1, 2002

**Title:** An act relating to the board of tax appeals.

**Brief Description:** Revising board of tax appeals provisions.

**Sponsors:** House Committee on Finance (originally sponsored by Representatives Jarrett, Simpson, Esser, Carrell, McMorris, McDermott, Cox, Romero and Lovick).

**Brief History:**

**Committee Activity:** Ways & Means: 3/1/02.

---

### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Chelsea Buchanan (786-7446)

**Background:** The Board of Tax Appeals (BTA), an independent state agency, hears appeals and issues decisions for tax disputes. For state excise taxes, property tax exemptions, and utility valuations the BTA hears appeals of decisions by the Department of Revenue. Appeals to the BTA must be postmarked within 30 days from the date of the department decision.

County boards of equalization provide the first level of appeal for property owners for disputes over assessed valuation. Appeals to the BTA over a county board of equalization decision must be postmarked within 30 days after the mailing (issue) date of the county board decision.

**Summary of Bill:** For property tax valuation disputes with the county boards of equalization, the time period for appeals is increased from 30 to 90 days. This deadline may be waived or extended for good cause.

The taxpayer is entitled to judgment in their favor if the BTA does not serve an initial or final order within the 90-day period required by the Administrative Procedure Act, unless this 90-day period is waived or extended for good cause.

**Appropriation:** None.

**Fiscal Note:** Available.

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