

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1826**

Chapter 84, Laws of 2011

62nd Legislature  
2011 Regular Session

PROPERTY TAXES--VALUATION--APPEAL PROTECTIONS

EFFECTIVE DATE: 07/22/11

Passed by the House March 7, 2011  
Yeas 96 Nays 0

FRANK CHOPP

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**Speaker of the House of Representatives**

Passed by the Senate April 5, 2011  
Yeas 48 Nays 0

BRAD OWEN

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**President of the Senate**

Approved April 15, 2011, 2:36 p.m.

CHRISTINE GREGOIRE

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**Governor of the State of Washington**

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1826** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

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**Chief Clerk**

FILED

April 15, 2011

**Secretary of State  
State of Washington**

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ENGROSSED SUBSTITUTE HOUSE BILL 1826

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Passed Legislature - 2011 Regular Session

State of Washington

62nd Legislature

2011 Regular Session

By House Ways & Means (originally sponsored by Representatives Orcutt, Sells, McCune, Rolfes, Angel, and Hurst)

READ FIRST TIME 02/25/11.

1 AN ACT Relating to providing taxpayers additional appeal  
2 protections for value changes; amending RCW 84.40.038; and creating a  
3 new section.

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

5 **Sec. 1.** RCW 84.40.038 and 2001 c 185 s 11 are each amended to read  
6 as follows:

7 (1) The owner or person responsible for payment of taxes on any  
8 property may petition the county board of equalization for a change in  
9 the assessed valuation placed upon such property by the county assessor  
10 or for any other reason specifically authorized by statute. Such  
11 petition must be made on forms prescribed or approved by the department  
12 of revenue and any petition not conforming to those requirements or not  
13 properly completed (~~shall~~) may not be considered by the board. The  
14 petition must be filed with the board on or before July 1st of the year  
15 of the assessment or determination, within thirty days after the date  
16 an assessment, value change notice, or other notice has been mailed, or  
17 within a time limit of up to sixty days adopted by the county  
18 legislative authority, whichever is later. If a county legislative

1 authority sets a time limit, the authority may not change the limit for  
2 three years from the adoption of the limit.

3 (2) The board of equalization may waive the filing deadline if the  
4 petition is filed within a reasonable time after the filing deadline  
5 and the petitioner shows good cause for the late filing. However, the  
6 board of equalization must waive the filing deadline for the  
7 circumstance described under (f) of this subsection if the petition is  
8 filed within a reasonable time after the filing deadline. The decision  
9 of the board of equalization regarding a waiver of the filing deadline  
10 is final and not appealable under RCW 84.08.130. Good cause may be  
11 shown by one or more of the following events or circumstances:

12 (a) Death or serious illness of the taxpayer or his or her  
13 immediate family;

14 (b) The taxpayer was absent from the address where the taxpayer  
15 normally receives the assessment or value change notice, was absent for  
16 more than fifteen days of the days allowed in subsection (1) of this  
17 section before the filing deadline, and the filing deadline is after  
18 July 1;

19 (c) Incorrect written advice regarding filing requirements received  
20 from board of equalization staff, county assessor's staff, or staff of  
21 the property tax advisor designated under RCW 84.48.140;

22 (d) Natural disaster such as flood or earthquake;

23 (e) Delay or loss related to the delivery of the petition by the  
24 postal service, and documented by the postal service; ((or))

25 (f) The taxpayer was not sent a revaluation notice under RCW  
26 84.40.045 for the current assessment year and the taxpayer can  
27 demonstrate both of the following:

28 (i) The taxpayer's property value did not change from the previous  
29 year; and

30 (ii) The taxpayer's property is located in an area revalued by the  
31 assessor for the current assessment year; or

32 (g) Other circumstances as the department may provide by rule.

33 (3) The owner or person responsible for payment of taxes on any  
34 property may request that the appeal be heard by the state board of tax  
35 appeals without a hearing by the county board of equalization when the  
36 assessor, the owner or person responsible for payment of taxes on the  
37 property, and a majority of the county board of equalization agree that  
38 a direct appeal to the state board of tax appeals is appropriate. The

1 state board of tax appeals may reject the appeal, in which case the  
2 county board of equalization (~~shall~~) must consider the appeal under  
3 RCW 84.48.010. Notice of such a rejection, together with the reason  
4 therefor, shall be provided to the affected parties and the county  
5 board of equalization within thirty days of receipt of the direct  
6 appeal by the state board.

7 NEW\_SECTION. **Sec. 2.** This act applies to taxes levied for  
8 collection in 2012 and thereafter.

Passed by the House March 7, 2011.

Passed by the Senate April 5, 2011.

Approved by the Governor April 15, 2011.

Filed in Office of Secretary of State April 15, 2011.