
HOUSE BILL 1657

State of Washington

64th Legislature

2015 Regular Session

By Representatives Takko, Springer, Tarleton, Hudgins, Sullivan, Magendanz, Walkinshaw, Stokesbary, Bergquist, Goodman, Cody, Stanford, Gregerson, S. Hunt, Rodne, and Wylie

Read first time 01/26/15. Referred to Committee on Local Government.

1 AN ACT Relating to Washington's property assessment appeal
2 procedures; and amending RCW 84.48.150.

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

4 **Sec. 1.** RCW 84.48.150 and 1994 c 301 s 46 are each amended to
5 read as follows:

6 (1) The assessor (~~shall~~) must, upon the request of any taxpayer
7 who petitions the board of equalization for review of a tax claim or
8 valuation dispute, make available to said taxpayer a compilation of
9 comparable sales utilized by the assessor in establishing such
10 taxpayer's property valuation. If valuation criteria other than
11 comparable sales were used, the assessor (~~shall~~) must furnish the
12 taxpayer with such other factors and the addresses of such other
13 property used in making the determination of value.

14 (2) The assessor (~~shall~~) must within sixty days of such request
15 but at least fourteen business days, excluding legal holidays, prior
16 to such taxpayer's appearance before the board of equalization make
17 available to the taxpayer the valuation criteria and/or comparable
18 sales (~~which shall~~) that may not be subsequently changed by the
19 assessor unless the assessor has found new evidence supporting the
20 assessor's valuation, in which situation the assessor (~~shall~~) must
21 provide such additional evidence to the taxpayer and the board of

1 equalization at least fourteen business days prior to the hearing at
2 the board of equalization. A taxpayer who lists comparable sales on a
3 notice of appeal (~~shall~~) may not subsequently change such sales
4 unless the taxpayer has found new evidence supporting the taxpayer's
5 proposed valuation in which case the taxpayer (~~shall~~) must provide
6 such additional evidence to the assessor and board of equalization at
7 least seven business days, excluding legal holidays, prior to the
8 hearing. If either the assessor or taxpayer does not meet the
9 requirements of this section the board of equalization may continue
10 the hearing to provide the parties an opportunity to review all
11 evidence or, upon objection, refuse to consider sales not submitted
12 in a timely manner.

13 (3) Within sixty days from the date a petition challenging the
14 assessed value of leased commercial property is filed with the county
15 board of equalization, the taxpayer must submit to the board rental
16 income and expense statements for the two years prior to the
17 assessment date. A taxpayer who fails to provide such rental income
18 and expense statements within the time required may not challenge the
19 income and expense information utilized by the assessor to determine
20 or support assessed value under an income capitalization approach.

21 (4) For purposes of this section, "commercial property" includes
22 any real property except:

23 (a) A single-family residential property; or

24 (b) A townhouse, manufactured home, or unit within a residential
25 condominium that is not being operated as an apartment.

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