

# SENATE BILL REPORT

## HB 2479

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As Passed Senate, February 27, 2018

**Title:** An act relating to Washington's property assessment appeal procedures.

**Brief Description:** Concerning Washington's property assessment appeal procedures.

**Sponsors:** Representatives Appleton, Ryu, McBride and Tharinger.

**Brief History:** Passed House: 2/14/18, 78-20.

**Committee Activity:** Local Government: 2/20/18, 2/20/18 [DP].

**Floor Activity:**

Passed Senate: 2/27/18, 48-0.

### Brief Summary of Bill

- Requires both a county assessor and a taxpayer appealing a property valuation notice to provide the other party with all relevant assessment information and any new supporting evidence at least 21 days before a hearing on the taxpayer's petition.

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### SENATE COMMITTEE ON LOCAL GOVERNMENT

**Majority Report:** Do pass.

Signed by Senators Takko, Chair; Palumbo, Vice Chair; Short, Ranking Member; Angel and Liias.

**Staff:** Bonnie Kim (786-7316)

**Background:** County Boards of Equalization (BOE). By statute, BOEs have the authority to equalize property values. The term "equalize" is defined by rule but not in statute. Generally, "equalized" means ensuring comparable properties are comparably valued. The term also refers to the process by which a BOE reviews the valuation of real and personal property on the assessment roll as returned by the county assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at 100 percent of its true and fair value. BOEs convene annually by July 15 or within two weeks of certification of assessment rolls, whichever is later.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

Taxpayer Appeals - Property Valuation. A taxpayer may appeal the annual assessed value of real or personal property by the county assessor by submitting a petition with the local BOE within 60 days of the mailing date of the notice.

Once a petition is submitted, the assessor must make a compilation of comparable sales used to establish the contested property's valuation available to the taxpayer. If a methodology other than comparable sales was used, the assessor must provide the taxpayer with the factors used and addresses of any other properties used in making the valuation assessment. The information must be available no more than 60 days after a petition is filed and at least 14 business days before a BOE hearing on a petition.

If the assessor has found new evidence supporting its valuation, the assessor must provide the taxpayer and BOE with the new evidence at least 14 days before a BOE hearing. A taxpayer who lists comparable sales on a notice of appeal may not subsequently change such sales unless the taxpayer has found new evidence supporting the proposed valuation. The taxpayer must then provide the assessor and BOE any such new evidence at least seven business days before a BOE hearing.

Upon hearing a taxpayer appeal, a BOE must notify the taxpayer and assessor of its decision within 45 days of the hearing.

**Summary of Bill:** A county assessor must make available to an appealing taxpayer valuation assessment information at least 21 days—previously 14 days—before a BOE hearing on the taxpayer's petition. Any new evidence by the assessor to support its valuation or by the taxpayer to change comparable sales information must be provided to the other party and BOE at least 21 days—previously 14 days and 7 days, respectively—before a BOE hearing on the taxpayer's petition.

**Appropriation:** None.

**Fiscal Note:** Available.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

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

**Staff Summary of Public Testimony:** PRO: The bill was brought by the King County assessor. This bill makes for a more fair transaction during a property valuation appeal.

**Persons Testifying:** PRO: Michael Moran, King County Assessor.

**Persons Signed In To Testify But Not Testifying:** No one.