

1 (b) Washington taxpayers have a right to expect that their taxes
2 will be fairly assessed in accordance with the law;

3 (c) Taxpayers have a right to a fair, impartial, and efficient
4 resolution of their tax disputes in an informed tribunal with
5 expertise in the tax laws of this state;

6 (d) Tax disputes that cannot be resolved by agreement of the
7 parties should be heard and decided by an elected tax court that
8 provides appropriate representation to the voters of the entire
9 state, convenient access for both parties, and appellate review;

10 (e) Tax court procedures should promote public confidence in the
11 tax system, ensuring both the appearance and reality of due process
12 and fundamental fairness, while promoting the consistency and
13 predictability of tax decisions;

14 (f) Tax court procedures should recognize financial
15 practicalities, and the procedural rules for all cases within the
16 commissioner department should therefore provide for informal appeals
17 and taxpayer representation by nonlawyers; and

18 (g) Taxpayers and their taxing authorities are encouraged to
19 engage in settlement discussions prior to presenting their dispute to
20 the tax court, and tax court procedures should encourage the prompt
21 and cost-effective resolution of tax disputes through mediation and
22 other settlement processes.

23 (2) This act must be interpreted and construed to further the
24 purposes of this act, and court rules adopted for implementing this
25 act must be structured and construed to further this intent.

26 NEW SECTION. **Sec. 102.** TAX COURT ESTABLISHED. There is hereby
27 established a tax court as a court of record with statewide
28 jurisdiction. The tax court will consist of one judge selected from
29 each division of the court of appeals and such commissioners as are
30 appointed by the tax court.

31 NEW SECTION. **Sec. 103.** DEFINITIONS. The definitions in this
32 section apply throughout this chapter unless the context clearly
33 requires otherwise.

34 (1) "Court" means the tax court.

35 (2) "General election" means the biennial election at which
36 members of the house of representatives are elected.

37 (3) "Judge" means a judge of the tax court.

38 (4) "Rules" means rules of the tax court.

1 NEW SECTION. **Sec. 104.** TAX COURT DEPARTMENTS. The tax court

2 must have two departments:

3 (1) The main department:

4 (a) The main department of the tax court will consist of three
5 judges who may individually hear and decide tax appeals, except
6 proceedings that must be heard by a three-judge panel.

7 (b) Upon petition by a party, the main department will initially
8 hear tax appeals that involve complex issues, issues of substantial
9 public importance, or issues that require expertise beyond a
10 commissioner's proficiency. Unless otherwise allowed by the presiding
11 judge for good cause shown, the petition for a direct appeal to the
12 main department must be filed by the appellant within sixty days of
13 the filing of the initial appeal.

14 (c) A party may petition for a hearing of the appeal by a three-
15 judge panel, or review of a final decision of the main department by
16 a three-judge panel, when: (i) The decision under appeal conflicts
17 with a decision of the supreme court or a prior decision of the tax
18 court; or (ii) the appeal involves one or more questions of
19 exceptional public importance and there remain no genuine issues of
20 material fact. Appeals before a three-judge panel must, so far as
21 possible, be conducted in accordance with the rules of appellate
22 procedure applicable in the court of appeals. If the supreme court
23 denies review of a single judge decision from the main department of
24 the tax court, the case will be transferred without prejudice and
25 without costs to the three-judge panel of the main department of the
26 tax court for determination.

27 (d) Appeals to the tax court from a decision of a superior court
28 in a tax dispute will be heard on the superior court record by a
29 three-judge panel. Review of decisions of the main department by a
30 three-judge panel will be heard on the record made in the main
31 department.

32 (e) Every cause submitted to the main department of the tax court
33 must be decided within six months from the submission thereof. The
34 court may extend the six-month period, for good cause, up to three
35 additional months.

36 (2) The commissioner department:

37 (a) The commissioner department is a cost-effective and informal
38 option for parties seeking review.

39 (b) The commissioner department will hear all appeals that are
40 not heard initially by the main department or a three-judge panel.

1 The judges of the main department will appoint one or more
2 individuals to sit as commissioners at locations within the state.
3 The commissioners must perform such duties as the presiding judge of
4 the tax court may direct. Commissioners may be appointed to serve on
5 either a full-time or part-time basis.

6 (c) In proceedings before the commissioner department, a party
7 may appear personally or may designate a representative.

8 (d) Designated representatives may be an employee, director, or
9 officer of the party; a certified public accountant licensed in the
10 state of Washington; an attorney admitted to practice in the courts
11 of the state of Washington; a partner, joint venturer, or trustee
12 representing, respectively, a partnership, joint venture, or trust; a
13 personal representative of a decedent's estate; or other person
14 designated with the approval of the commissioner.

15 (e) Hearings before the commissioner department will be informal,
16 in accordance with the rules of evidence as described in RCW
17 34.05.452. The party or representative may testify and offer witness
18 testimony from a real estate broker, an appraiser, an accountant, or
19 other person with knowledge of the facts of the case. Testimony must
20 be given under oath or affirmation.

21 (f) Voluntary mediation process:

22 (i) The commissioner department will make available an informal
23 voluntary and confidential mediation process. The purpose of the
24 mediation is to help the parties reach an agreement that settles the
25 dispute. The department will prescribe rules for the conduct of
26 mediation consistent with the purpose of the mediation.

27 (ii) A dispute may be submitted to mediation only if all the
28 parties agree to the following:

29 (A) An appointed neutral mediator to lead and facilitate the
30 mediation. The mediator may be a commissioner who is not assigned to
31 preside over and decide the case;

32 (B) The mediator's role is to assist the parties to work together
33 to reach a mutually agreeable dispute resolution. The mediator will
34 not issue findings of fact or a decision in the matter;

35 (C) Mediation is a confidential process. All mediation
36 discussions, statements of parties, and materials provided as part of
37 the mediation are confidential, may not be disclosed outside the
38 mediation, and may not be used for any nonmediation purpose or used
39 in any other proceeding;

1 (D) An agreement reached by the parties during the mediation must
2 be memorialized in writing and signed by the parties. Based on the
3 signed agreement, the court will enter an order closing the case; and

4 (E) If the mediation does not result in a written agreement
5 resolving the dispute, the case will proceed to trial in the
6 commissioner department.

7 (g) Qualifications of commissioners:

8 (i) An individual who is appointed as a commissioner must be a
9 resident of this state and competent to perform the duties of the
10 office and have at least three years of work experience relevant to
11 his or her responsibilities as a commissioner.

12 (ii)(A) Before entering office, each individual employed as a
13 commissioner must take and subscribe to an oath or affirmation that
14 the individual:

15 (I) Will support the Constitutions of the United States and
16 Washington and the laws of the state of Washington;

17 (II) Will faithfully and honestly discharge the duties of the
18 office; and

19 (III) Does not hold, and while the individual is a commissioner
20 will not hold, a position in any political party.

21 (B) The oath or affirmation must be filed with the clerk of the
22 tax court.

23 (iii) An individual while a commissioner may hold another office
24 or position of profit or pursue another calling or vocation unless
25 it:

26 (A) Is inconsistent with the expeditious, proper, and impartial
27 performance of the duties of a commissioner; or

28 (B) Would interfere with the ability of the commissioner to
29 perform fully the duties of the commissioner's position.

30 NEW SECTION. **Sec. 105.** TAX COURT PROCEDURES AND REVIEW. (1) The
31 administration and procedures of the court must be as provided by
32 rules of the court. The court is vested with all power and authority,
33 not inconsistent with such rules, necessary to carry into complete
34 execution all of its judgments, decrees, and determinations in all
35 matters within its jurisdiction, according to the rules and
36 principles of the common law and the Constitution and laws of this
37 state.

1 (2) For the prompt and orderly administration of justice, the
2 supreme court may assign a judge of the tax court to serve as a judge
3 pro tempore of the court of appeals.

4 (3) The final decisions of the main department of the tax court
5 must be issued in writing, and the grounds of the decisions must be
6 stated. Except for decisions by the three-judge panel, the decisions
7 by the main department of the tax court must include findings of fact
8 and conclusions of law. All decisions by the main department must be
9 published as opinions of the court, whether in print or electronic
10 form. All decisions by the main department are precedential until
11 reversed, modified, or overruled by the supreme court or a three-
12 judge panel of the tax court.

13 (4) The decisions of a three-judge panel and decisions by a
14 single judge of the main department that are not reviewed by a three-
15 judge panel are subject to review by the supreme court in the same
16 manner as the decisions of the court of appeals.

17 (5) The final decisions of the commissioner department must be
18 rendered in writing, and must include a statement of the facts and
19 the conclusions of law. Decisions of the commissioner department must
20 be made readily available for online research, but they may not be
21 published as opinions of the tax court and may not be cited or relied
22 upon as precedent. The exclusive remedy for review of any decision or
23 order of a commissioner will be by petition to the main department of
24 the tax court.

25 NEW SECTION. **Sec. 106.** TAX COURT JUDGES. (1) A judge of the tax
26 court must:

27 (a) Be admitted to the practice of law in the courts of this
28 state not less than five years prior to taking office; and

29 (b) Be a resident for not less than one year at the time of
30 appointment or initial election in the division of the court of
31 appeals for which his or her position was created.

32 (2) The annual salary of the judges of the tax court must be
33 equal to that established for judges of the court of appeals. No
34 salary warrant may be issued to any judge until the judge files with
35 the state treasurer an affidavit that no matter referred to the judge
36 for opinion or decision has been uncompleted for more than six
37 months.

1 NEW SECTION. **Sec. 107.** JUDGE ELECTION. At the first state
2 general election after the establishment of the tax court, there will
3 be elected the number of judges to the tax court provided for in
4 section 102 of this act. Upon taking office the judges elected will
5 come together to be divided by lot into three equal groups; those of
6 the first group will hold office until the second Monday in January
7 of 2021, those of the second group will hold office until the second
8 Monday in January of 2023, and those of the third group will hold
9 office until the second Monday in January of 2025, or, if later,
10 until their successors are elected and qualified. Thereafter, judges
11 will be elected for the full term of six years or, if later, until
12 their successors are elected and qualified, commencing with the
13 second Monday in January succeeding their election.

14 NEW SECTION. **Sec. 108.** TAX COURT JURISDICTION. (1) Except when
15 the tax court reviews an appeal from superior court as provided in
16 subsection (4) of this section, all proceedings before the tax court
17 are original, independent proceedings. All the tax court's
18 proceedings will be tried without a jury and de novo.

19 (2) In all appeals to the tax court, the decision appealed from
20 is presumed correct and, except as provided in RCW 84.40.0301, the
21 appellant has the burden of proving otherwise by a preponderance of
22 the evidence. The tax court may exercise such procedural powers and
23 authority as necessary to the full exercise of its jurisdiction,
24 including the power to issue compulsory process.

25 (3) The tax court has authority to hear the following:

26 (a) Appeals of a notice of denial of a refund or of a petition or
27 a notice of assessment made under RCW 82.34.110, 82.32.050,
28 82.32.060, 82.32.160, 82.32.170, or an appraisal under RCW 82.49.050,
29 except in cases where the taxpayer has failed to keep and preserve
30 books, records, and invoices as required in chapters 82.32, 82.32A,
31 and 82.24 RCW;

32 (b) Appeals from a county board of equalization pursuant to RCW
33 84.08.130;

34 (c) Appeals by an assessor or landowner from an order of the
35 director of the department of revenue made pursuant to RCW 84.08.010
36 and 84.08.060, if filed with the tax court within thirty days after
37 the mailing of the order;

38 (d) Appeals by an assessor or owner of an intercounty public
39 utility or private car company from determinations by the director of

1 the department of revenue of equalized assessed valuation of property
2 and the apportionment thereof to a county made pursuant to chapters
3 84.12 and 84.16 RCW, if filed with the tax court within thirty days
4 after mailing of the determination;

5 (e) Appeals by an assessor, landowner, or owner of an intercounty
6 public utility or private car company from a determination of any
7 county indicated ratio for such county compiled by the department of
8 revenue pursuant to RCW 84.48.075, if the appeal is filed after
9 review of the ratio under RCW 84.48.075(3) and not later than fifteen
10 days after the mailing of the certification. A hearing under this
11 subsection (3)(e) before the court must be expeditiously held in
12 accordance with rules prescribed by the court and must take
13 precedence over all matters of the same character;

14 (f) Appeals from urban redevelopment property tax apportionment
15 district proposals established by governmental ordinances pursuant to
16 RCW 39.88.060;

17 (g) Appeals from interest rates as determined by the department
18 of revenue for use in valuing farmland under current use assessment
19 pursuant to RCW 84.34.065;

20 (h) Appeals from revisions to stumpage value tables used to
21 determine value by the department of revenue pursuant to RCW
22 84.33.091;

23 (i) Appeals from denial of a tax exemption application by the
24 department of revenue pursuant to RCW 84.36.850;

25 (j) Appeals pursuant to RCW 84.40.038(3);

26 (k) Appeals pursuant to RCW 84.39.020;

27 (l) Appeals of refunds denied under Title 83 RCW or superior
28 court orders made under chapter 83.100 RCW; and

29 (m) Appeals of final decisions of the superior court under RCW
30 82.32.180.

31 (4) Except for cases that may be appealed or transferred directly
32 to the supreme court under RCW 2.06.030, the tax court has exclusive
33 appellate jurisdiction over appeals from the superior court in tax
34 disputes that would otherwise fall within the tax court's concurrent
35 original jurisdiction, including superior court orders issued under
36 chapter 83.100 RCW.

37 (5)(a) RCW 82.32.150 applies to all parties over whom the tax
38 court has jurisdiction until June 30, 2021.

39 (b) As of July 1, 2021, and except as otherwise provided in cases
40 involving property taxes and as otherwise provided in (c) of this

1 subsection, the taxpayer has the right to have his or her case heard
2 by the tax court prior to the payment of any of the amounts asserted
3 as due by the tax administration agency and prior to the posting of
4 any bond.

5 (c) The tax court does not have authority to hear the following
6 appeals unless the disputed amount of taxes, penalties, and interest
7 has been paid in full or the taxpayer posts a bond with the
8 department of revenue or otherwise provides adequate security to the
9 department of revenue for payment of all amounts asserted due:

10 (i) Appeals of taxes assessed under RCW 82.32.145;

11 (ii) Appeals of an assessment resulting from the disregard of a
12 tax avoidance transaction or arrangement described in RCW
13 82.32.655(3);

14 (iii) Appeals of an assessment of taxes upon which the department
15 of revenue imposed the penalty in RCW 82.32.090(7); and

16 (iv)(A) Except as provided in (d) of this subsection, appeals of
17 an assessment with respect to which the total amount disputed by the
18 taxpayer exceeds one hundred thousand dollars, inclusive of taxes,
19 penalties, interest, and any amounts paid under (c)(i) through (iii)
20 of this subsection. The dollar threshold must be adjusted for
21 inflation as provided in (c)(iv)(B) of this subsection (5).

22 (B) Beginning in December 2019 and each December thereafter, the
23 administrative office of the courts must review the dollar threshold
24 in this subsection (5)(c)(iv). The administrative office of the
25 courts must adjust the dollar threshold whenever the consumer price
26 index has increased by at least five percent since the later of the
27 effective date of this section or the date that the most recent
28 adjustment to the dollar threshold took effect. The dollar threshold
29 must be adjusted to reflect the cumulative change in the consumer
30 price index, rounded to the nearest one thousand dollars. For
31 purposes of determining the change in the consumer price index in the
32 current calendar year, the administrative office of the courts must
33 use the most recently published consumer price index. The
34 administrative office of the courts must notify the tax court of any
35 adjustment to the dollar threshold. Adjustments to the dollar
36 threshold take effect the first day of the month that is at least
37 thirty days following the date that the administrative office of the
38 courts notified the tax court of the adjusted dollar threshold. For
39 purposes of this subsection (5)(c)(iv), "consumer price index" has
40 the same meaning as in RCW 83.100.020.

1 (d) If a taxpayer obtains a final determination through the
2 department of revenue's administrative process pursuant to RCW
3 82.32.160, the tax court has authority to hear an appeal of that
4 determination, notwithstanding that the total amount in dispute
5 exceeds the dollar threshold in (c)(iv) of this subsection.

6 (e) For purposes of this subsection, "tax" has the same meaning
7 as provided in RCW 82.32.020.

8 (6) If, with or after the filing of a timely notice of appeal,
9 the taxpayer pays all or part of the amount in issue before the tax
10 court has rendered a decision, the court will treat the taxpayer's
11 petition as a protest of a denial of a claim for refund of the amount
12 paid.

13 NEW SECTION. **Sec. 109.** APPEALS TO TAX COURT. (1) An appeal to
14 the tax court is initiated by the filing of a notice of appeal as
15 provided by court rule. Except for property tax appeals under RCW
16 84.08.130, 84.34.065, 84.36.850, 84.40.038, and 84.48.075, and as
17 otherwise provided, the notice of appeal must be filed with the tax
18 court within thirty days from the date of issuance of the tax
19 determination, decision, or order being appealed.

20 (2) Upon filing a notice of appeal to the main department of the
21 tax court, the appellant must pay a fee in the amount of two hundred
22 fifty dollars.

23 (3) Upon filing a notice of appeal to the commissioner department
24 of the tax court, the appellant must pay a fee in the amount of fifty
25 dollars.

26 (4) At the time of filing a notice of appeal under subsection (2)
27 or (3) of this section, an appellant may file an application for
28 leave to proceed in forma pauperis on forms supplied by the tax
29 court. If the application is granted, the appellant may proceed in
30 forma pauperis and no filing fee or any other court-related fees may
31 be charged by the court to the appellant for relief sought under this
32 chapter, except as a sanction under section 110 of this act.

33 NEW SECTION. **Sec. 110.** SANCTIONS. The tax court may impose
34 costs and fees against a party as a sanction for improper conduct
35 before the tax court.

36 NEW SECTION. **Sec. 111.** TAX COURT LOCATIONS. The tax court must
37 have two physical locations: One in a city east of the Cascade

1 mountains with a population greater than two hundred thousand
2 persons; and one in a city west of the Cascade mountains with a
3 population greater than six hundred fifty thousand persons. An
4 additional location may be added, if required due to the volume of
5 cases.

6 **PART II**

7 **Conforming and Technical Corrections**

8 **Sec. 201.** RCW 2.04.110 and 1971 c 81 s 4 are each amended to
9 read as follows:

10 Each of the justices of the supreme court, judges of the court of
11 appeals, judges of the tax court, and the judges of the superior
12 courts shall in open court during the presentation of causes, before
13 them, appear in and wear black gowns(~~(, made of black silk,)~~) of the
14 usual style of judicial gowns.

15 **Sec. 202.** RCW 34.05.030 and 2015 3rd sp.s. c 1 s 309 are each
16 amended to read as follows:

17 (1) This chapter (~~shall~~) does not apply to:

18 (a) The state militia, or

19 (b) The board of clemency and pardons, or

20 (c) The department of corrections or the indeterminate sentencing
21 review board with respect to persons who are in their custody or are
22 subject to the jurisdiction of those agencies.

23 (2) The provisions of RCW 34.05.410 through 34.05.598 shall not
24 apply:

25 (a) To adjudicative proceedings of the board of industrial
26 insurance appeals except as provided in RCW 7.68.110 and 51.48.131;

27 (b) Except for actions pursuant to chapter 46.29 RCW, to the
28 denial, suspension, or revocation of a driver's license by the
29 department of licensing;

30 (c) To the department of labor and industries where another
31 statute expressly provides for review of adjudicative proceedings of
32 a department action, order, decision, or award before the board of
33 industrial insurance appeals;

34 (d) To actions of the Washington personnel resources board, the
35 director of financial management, and the department of enterprise
36 services when carrying out their duties under chapter 41.06 RCW;

1 (e) To adjustments by the department of revenue of the amount of
2 the surcharge imposed under RCW 82.04.261; or

3 (f) To the extent they are inconsistent with any provisions of
4 chapter 43.43 RCW.

5 (3) (~~Unless a party makes an election for a formal hearing~~
6 ~~pursuant to RCW 82.03.140 or 82.03.190,~~) RCW 34.05.410 through
7 34.05.598 do not apply to a review hearing conducted by the (~~board~~
8 ~~of tax appeals~~) tax court, except as otherwise provided in section
9 104 of this act.

10 (4) The rule-making provisions of this chapter do not apply to:

11 (a) Reimbursement unit values, fee schedules, arithmetic
12 conversion factors, and similar arithmetic factors used to determine
13 payment rates that apply to goods and services purchased under
14 contract for clients eligible under chapter 74.09 RCW; and

15 (b) Adjustments by the department of revenue of the amount of the
16 surcharge imposed under RCW 82.04.261.

17 (5) All other agencies, whether or not formerly specifically
18 excluded from the provisions of all or any part of the administrative
19 procedure act, (~~shall be~~) are subject to the entire act.

20 **Sec. 203.** RCW 34.12.020 and 2010 c 211 s 16 are each reenacted
21 and amended to read as follows:

22 (~~Unless the context clearly requires otherwise,~~) The
23 definitions in this section apply throughout this chapter unless the
24 context clearly requires otherwise.

25 (1) "Administrative law judge" means any person appointed by the
26 chief administrative law judge to conduct or preside over hearings as
27 provided in this chapter.

28 (2) "Hearing" means an adjudicative proceeding within the meaning
29 of RCW 34.05.010(1) conducted by a state agency under RCW 34.05.413
30 through 34.05.476.

31 (3) "Office" means the office of administrative hearings.

32 (4) "State agency" means any state board, commission, department,
33 or officer authorized by law to make rules or to conduct adjudicative
34 proceedings, except those in the legislative or judicial branches,
35 the growth management hearings board, the utilities and
36 transportation commission, the pollution control hearings board, the
37 shorelines hearings board, the forest practices appeals board, the
38 environmental and land use hearings office, the board of industrial
39 insurance appeals, the Washington personnel resources board, and the

1 public employment relations commission(~~(, and the board of tax~~
2 ~~appeals)~~).

3 **Sec. 204.** RCW 39.88.060 and 1989 c 378 s 1 are each amended to
4 read as follows:

5 (1) Any taxing district that objects to the apportionment
6 district, the duration of the apportionment, the manner of
7 apportionment, or the propriety of cost items established by the
8 public improvement ordinance of the sponsor may, within thirty days
9 after mailing of the ordinance, petition for review thereof by the
10 (~~state board of tax appeals. The state board of tax appeals shall~~
11 ~~meet within a reasonable time, hear all the evidence presented by the~~
12 ~~parties on matters in dispute, and determine the issues upon the~~
13 ~~evidence as may be presented to it at the hearing. The board~~) tax
14 court, except as otherwise provided in section 104 of this act, may
15 approve or deny the public improvement ordinance as enacted or may
16 grant approval conditioned upon modification of the ordinance by the
17 sponsor. The decision by the (~~state board of tax appeals shall be~~)
18 tax division of the court of appeals is final and conclusive but
19 (~~shall~~) does not preclude modification or discontinuation of the
20 public improvement.

21 (2) If the sponsor modifies the public improvement ordinance as
22 directed by the (~~board~~) tax court, the public improvement ordinance
23 (~~shall be~~) is effective without further hearings or findings and
24 (~~shall~~) is not (~~be~~) subject to any further appeal. If the sponsor
25 modifies the public improvement ordinance in a manner other than as
26 directed by the (~~board~~) tax court, the public improvement ordinance
27 (~~shall be~~) is subject to the procedures established pursuant to RCW
28 39.88.040 and 39.88.050.

29 **Sec. 205.** RCW 42.17A.705 and 2015 3rd sp.s. c 1 s 406 and 2015
30 3rd sp.s. c 1 s 317 are each reenacted and amended to read as
31 follows:

32 For the purposes of RCW 42.17A.700, "executive state officer"
33 includes:

34 (1) The chief administrative law judge, the director of
35 agriculture, the director of the department of services for the
36 blind, the director of the state system of community and technical
37 colleges, the director of commerce, the director of the consolidated
38 technology services agency, the secretary of corrections, the

1 director of early learning, the director of ecology, the commissioner
2 of employment security, the chair of the energy facility site
3 evaluation council, the director of enterprise services, the
4 secretary of the state finance committee, the director of financial
5 management, the director of fish and wildlife, the executive
6 secretary of the forest practices appeals board, the director of the
7 gambling commission, the secretary of health, the administrator of
8 the Washington state health care authority, the executive secretary
9 of the health care facilities authority, the executive secretary of
10 the higher education facilities authority, the executive secretary of
11 the horse racing commission, the executive secretary of the human
12 rights commission, the executive secretary of the indeterminate
13 sentence review board, the executive director of the state investment
14 board, the director of labor and industries, the director of
15 licensing, the director of the lottery commission, the director of
16 the office of minority and women's business enterprises, the director
17 of parks and recreation, the executive director of the public
18 disclosure commission, the executive director of the Puget Sound
19 partnership, the director of the recreation and conservation office,
20 the director of retirement systems, the director of revenue, the
21 secretary of social and health services, the chief of the Washington
22 state patrol, (~~the executive secretary of the board of tax
23 appeals,~~) the secretary of transportation, the secretary of the
24 utilities and transportation commission, the director of veterans
25 affairs, the president of each of the regional and state universities
26 and the president of The Evergreen State College, and each district
27 and each campus president of each state community college;

28 (2) Each professional staff member of the office of the governor;

29 (3) Each professional staff member of the legislature; and

30 (4) Central Washington University board of trustees, the boards
31 of trustees of each community college and each technical college,
32 each member of the state board for community and technical colleges,
33 state convention and trade center board of directors, Eastern
34 Washington University board of trustees, Washington economic
35 development finance authority, Washington energy northwest executive
36 board, The Evergreen State College board of trustees, executive
37 ethics board, fish and wildlife commission, forest practices appeals
38 board, forest practices board, gambling commission, Washington health
39 care facilities authority, student achievement council, higher
40 education facilities authority, horse racing commission, state

1 housing finance commission, human rights commission, indeterminate
2 sentence review board, board of industrial insurance appeals, state
3 investment board, commission on judicial conduct, legislative ethics
4 board, life sciences discovery fund authority board of trustees,
5 liquor (~~control~~) and cannabis board, lottery commission, Pacific
6 Northwest electric power and conservation planning council, parks and
7 recreation commission, Washington personnel resources board, board of
8 pilotage commissioners, pollution control hearings board, public
9 disclosure commission, public employees' benefits board, recreation
10 and conservation funding board, salmon recovery funding board,
11 shorelines hearings board, (~~board of tax appeals,~~) transportation
12 commission, University of Washington board of regents, utilities and
13 transportation commission, Washington State University board of
14 regents, and Western Washington University board of trustees.

15 **Sec. 206.** RCW 79.125.450 and 2005 c 155 s 520 are each amended
16 to read as follows:

17 (1) The legislature finds that maintaining public lands in public
18 ownership is often in the public interest. However, when second-class
19 shorelands on navigable lakes have minimal public value, the sale of
20 those shorelands to the abutting upland owner may not be contrary to
21 the public interest. However, the purpose of this section is to
22 remove the prohibition contained in RCW 79.125.200 regarding the sale
23 of second-class shorelands to abutting owners, whose uplands front on
24 the shorelands. Nothing contained in this section (~~shall~~) may be
25 construed to otherwise affect the rights of interested parties
26 relating to public or private ownership of shorelands within the
27 state.

28 (2) Notwithstanding the provisions of RCW 79.125.200, the
29 department may sell second-class shorelands on navigable lakes to
30 abutting owners whose uplands front upon the shorelands in cases
31 where the board has determined that these sales would not be contrary
32 to the public interest. These shorelands (~~shall~~) must be sold at
33 fair market value, but not less than five percent of the fair market
34 value of the abutting upland, less improvements, to a maximum
35 distance of one hundred and fifty feet landward from the line of
36 ordinary high water.

37 (3) Review of the decision of the department regarding the sale
38 price established for a shoreland to be sold pursuant to this section
39 may be obtained by the upland owner by filing a petition with the

1 board of (~~tax appeals created in accordance with chapter 82.03 RCW~~
2 ~~within thirty~~) natural resources within thirty days after the
3 mailing of notification by the department to the owner regarding the
4 price. The board (~~of tax appeals shall~~) must review the cases in an
5 adjudicative proceeding as described in chapter 34.05 RCW, the
6 administrative procedure act, and the board's review (~~shall~~) must
7 be de novo. Decisions of the board (~~of tax appeals~~) regarding fair
8 market values determined pursuant to this section (~~shall be~~) are
9 final unless appealed to the superior court pursuant to RCW 34.05.510
10 through 34.05.598.

11 **Sec. 207.** RCW 82.01.090 and 1967 ex.s. c 26 s 6 are each amended
12 to read as follows:

13 Except for the powers and duties devolved upon the (~~board of tax~~
14 ~~appeals by the provisions of RCW 82.03.010 through 82.03.190~~) tax
15 court, the director of revenue (~~shall~~) must, after July 1, 1967,
16 exercise those powers, duties and functions theretofore vested in the
17 tax commission of the state of Washington, including all powers,
18 duties and functions of the commission acting as the commission or as
19 the state board of equalization or in any other capacity.

20 **Sec. 208.** RCW 82.29A.060 and 1994 c 95 s 1 are each amended to
21 read as follows:

22 (1) All administrative provisions in chapters 82.02 and 82.32 RCW
23 (~~shall be~~) are applicable to taxes imposed pursuant to this
24 chapter.

25 (2)(a) A lessee, or a sublessee in the case where the sublessee
26 is responsible for paying the tax imposed under this chapter, of
27 property used for residential purposes may petition the county board
28 of equalization for a change in appraised value when the department
29 of revenue establishes taxable rent under RCW 82.29A.020(2)(~~b~~)
30 (g) based on an appraisal done by the county assessor at the request
31 of the department. The petition must be on forms prescribed or
32 approved by the department (~~of revenue~~) and any petition not
33 conforming to those requirements or not properly completed (~~shall~~)
34 may not be considered by the board. The petition must be filed with
35 the board within the time period set forth in RCW 84.40.038. A
36 decision of the board of equalization may be appealed by the taxpayer
37 to the (~~board of tax appeals~~) tax court as provided in RCW
38 84.08.130.

1 **(b)** A sublessee, in the case where the sublessee is responsible
2 for paying the tax imposed under this chapter, of property used for
3 residential purposes may petition the department for a change in
4 taxable rent when the department of revenue establishes taxable rent
5 under RCW 82.29A.020(2)((~~b~~)) (g).

6 **(c)** Any change in tax resulting from an appeal under this
7 subsection (~~shall~~) must be allocated to the lessee or sublessee
8 responsible for paying the tax.

9 (3) This section (~~shall~~) does not authorize the issuance of any
10 levy upon any property owned by the public lessor.

11 (4) In selecting leasehold excise tax returns for audit the
12 department (~~of revenue shall~~) must give priority to any return an
13 audit of which is specifically requested in writing by the county
14 assessor or treasurer or other chief financial officer of any city or
15 county affected by such return. Notwithstanding the provisions of RCW
16 82.32.330, findings of fact and determinations of the amount of
17 taxable rent made pursuant to the provisions of this chapter
18 (~~shall~~) must be open to public inspection at all reasonable times.

19 **Sec. 209.** RCW 82.32.150 and 1961 c 15 s 82.32.150 are each
20 amended to read as follows:

21 Except as provided in sections 108 and 109 of this act concerning
22 appeals filed with the tax court, all taxes, penalties, and interest
23 shall be paid in full before any action may be instituted in any
24 court to contest all or any part of such taxes, penalties, or
25 interest. No restraining order or injunction (~~shall~~) may be granted
26 or issued by any court or judge to restrain or enjoin the collection
27 of any tax or penalty or any part thereof, except upon the ground
28 that the assessment thereof was in violation of the Constitution of
29 the United States or that of the state.

30 **Sec. 210.** RCW 82.32.160 and 2007 c 111 s 110 are each amended to
31 read as follows:

32 **(1)** Any person having been issued a notice of additional taxes,
33 delinquent taxes, interest, or penalties assessed by the
34 department(~~τ~~) may within thirty days after the issuance of the
35 original notice of the amount thereof or within the period covered by
36 any extension of the due date thereof granted by the department
37 petition the department in writing for a correction of the amount of
38 the assessment, and a conference for examination and review of the

1 assessment. The petition (~~shall~~) must set forth the reasons why the
2 correction should be granted and the amount of the tax, interest, or
3 penalties, which the petitioner believes to be due. The department
4 (~~shall~~) must promptly consider the petition and may grant or deny
5 it. If denied, the petitioner (~~shall~~) must be notified by mail, or
6 electronically as provided in RCW 82.32.135, thereof forthwith. If a
7 conference is granted, the department (~~shall~~) must fix the time and
8 place therefor and notify the petitioner thereof by mail or
9 electronically as provided in RCW 82.32.135. After the conference the
10 department may make such determination as may appear to it to be just
11 and lawful and (~~shall~~) must mail a copy of its determination to the
12 petitioner, or provide a copy of its determination electronically as
13 provided in RCW 82.32.135. If no such petition is filed within the
14 thirty-day period the assessment covered by the notice (~~shall~~)
15 becomes final.

16 (2) The procedures provided for (~~herein shall~~) in this section
17 apply also to a notice denying, in whole or in part, an application
18 for a pollution control tax exemption and credit certificate, with
19 such modifications to such procedures established by departmental
20 rules and regulations as may be necessary to accommodate a claim for
21 exemption or credit.

22 (3) The taxpayer may, at the taxpayer's option, instead file an
23 appeal with the tax court within thirty days after the original
24 notice of additional taxes, interest, or penalties assessed by the
25 department under RCW 82.32.050 or 82.49.050. The taxpayer need not
26 exhaust administrative remedies before filing an appeal with the tax
27 court.

28 **Sec. 211.** RCW 82.32.170 and 2013 c 23 s 324 are each amended to
29 read as follows:

30 Any person, having (~~paid any tax, original assessment,~~
31 ~~additional assessment, or corrected assessment of any tax,~~ may apply
32 ~~to the department within the time limitation for refund provided in~~
33 ~~this chapter, by petition in writing for a correction of the amount~~
34 ~~paid, and a conference for examination and review of the tax~~
35 ~~liability, in which petition he or she shall set forth the reasons~~
36 ~~why the conference should be granted, and the amount in which the~~
37 ~~tax, interest, or penalty, should be refunded. The department shall~~
38 ~~promptly consider the petition, and may grant or deny it. If denied,~~
39 ~~the petitioner shall be notified by mail, or electronically as~~

1 ~~provided in RCW 82.32.135, thereof forthwith. If a conference is~~
2 ~~granted, the department shall notify the petitioner by mail, or~~
3 ~~electronically as provided in RCW 82.32.135, of the time and place~~
4 ~~fixed therefor. After the hearing, the department may make such~~
5 ~~determination as may appear to it just and lawful, and shall mail a~~
6 ~~copy of its determination to the petitioner, or provide a copy of its~~
7 ~~determination electronically as provided in RCW 82.32.135.)~~
8 requested a refund from the department under RCW 82.32.060 and having
9 received a notice of denial of the requested refund, may, within the
10 time limitation for refund provided in this chapter, petition the
11 department in writing for a correction of the refund denial. The
12 petition must set forth the amount of the tax, interest, or penalty
13 the taxpayer contends should be refunded and the reasons. The
14 department must promptly consider the petition, and may grant or deny
15 it and must notify the taxpayer of its decision by mail, or
16 electronically as provided in RCW 82.32.135. If denied, the taxpayer
17 may file an appeal with the tax court.

18 (2) The taxpayer may, at the taxpayer's option, instead file an
19 appeal with the tax court within thirty days after the department's
20 denial of the taxpayer's requested refund under RCW 82.32.060. The
21 taxpayer need not exhaust administrative remedies before filing an
22 appeal with the tax court.

23 **Sec. 212.** RCW 82.32.180 and 1997 c 156 s 4 are each amended to
24 read as follows:

25 (1) Any person, except one who has failed to keep and preserve
26 books, records, and invoices as required in this chapter and chapters
27 82.32A and 82.24 RCW, having paid any tax as required and feeling
28 aggrieved by the amount of the tax, may appeal to the superior court
29 of Thurston county((~~7~~)). The appeal must be filed within the time
30 limitation for a refund provided in this chapter ((~~82.32-RCW~~)) or, if
31 an application for refund has been made to the department within that
32 time limitation, then within thirty days after rejection of the
33 application, whichever time limitation is later. In the appeal the
34 taxpayer ((~~shall~~)) must set forth the amount of the tax imposed upon
35 the taxpayer which the taxpayer concedes to be the correct tax and
36 the reason why the tax should be reduced or abated. The appeal shall
37 be perfected by serving a copy of the notice of appeal upon the
38 department within the time ((~~herein~~)) specified in this section and

1 by filing the original thereof with proof of service with the clerk
2 of the superior court of Thurston county.

3 (2) The trial in the superior court on appeal (~~shall~~) must be
4 de novo and without the necessity of any pleadings other than the
5 notice of appeal. At trial, the burden (~~shall~~) rests upon the
6 taxpayer to prove that the tax as paid by the taxpayer is incorrect,
7 either in whole or in part, and to establish the correct amount of
8 the tax. In such proceeding the taxpayer (~~shall be~~) is deemed the
9 plaintiff, and the state, the defendant; and both parties (~~shall~~
10 ~~be~~) are entitled to subpoena the attendance of witnesses as in other
11 civil actions and to produce evidence that is competent, relevant,
12 and material to determine the correct amount of the tax that should
13 be paid by the taxpayer. Either party may seek appellate review in
14 the (~~same manner as other civil actions are appealed to the~~
15 ~~appellate courts~~) tax court in the manner provided in section 109 of
16 this act.

17 (3) It (~~shall~~) is not (~~be~~) necessary for the taxpayer to
18 protest against the payment of any tax or to make any demand to have
19 the same refunded or to petition the director for a hearing in order
20 to appeal to the superior court, but no court action or proceeding of
21 any kind (~~shall~~) may be maintained by the taxpayer to recover any
22 tax paid, or any part thereof, except as (~~herein~~) provided in this
23 section pr chapter 2.--- RCW (the new chapter created in section 301
24 of this act).

25 (4) The provisions of this section (~~shall~~) do not apply to any
26 tax payment which has been the subject of an appeal to the (~~board of~~
27 ~~tax appeals with respect to which appeal a formal hearing has been~~
28 ~~elected~~) tax court.

29 **Sec. 213.** RCW 82.49.060 and 1993 c 33 s 1 are each amended to
30 read as follows:

31 (1) Any vessel owner disputing an appraised value under RCW
32 82.49.050 or disputing whether the vessel is taxable, may petition
33 for a conference with the department as provided under RCW 82.32.160,
34 or for reduction of the tax due as provided under RCW 82.32.170. The
35 taxpayer may, at the taxpayer's option, instead file an appeal with
36 the tax court within thirty days after the date that the department
37 notified the vessel owner of the department's appraised value. The
38 vessel owner need not exhaust administrative remedies before filing
39 an appeal with the tax court.

1 (2) Any vessel owner having received a notice of denial of a
2 petition or a notice of determination made for the owner's vessel
3 under RCW 82.32.160 or 82.32.170 may appeal to the (~~board of tax~~
4 ~~appeals as provided under RCW 82.03.190~~) tax court.

5 (3) In deciding a case appealed under this section, the (~~board~~
6 ~~of tax appeals~~) tax court may require an independent appraisal of
7 the vessel. The cost of the independent appraisal (~~shall~~) must be
8 apportioned between the department and the vessel owner as provided
9 by the (~~board~~) court.

10 **Sec. 214.** RCW 84.08.060 and 1988 c 222 s 9 are each amended to
11 read as follows:

12 (1) The department (~~of revenue shall have~~) has power to direct
13 and to order any county board of equalization to raise or lower the
14 valuation of any taxable property, or to add any property to the
15 assessment list, or to perform or complete any other duty required by
16 statute. The department (~~of revenue~~) may require any such board of
17 equalization to reconvene after its adjournment for the purpose of
18 performing any order or requirement made by the department (~~of~~
19 ~~revenue~~) and may make such orders as it (~~shall~~) determines to be
20 just and necessary.

21 (2) The department may require any county board of equalization
22 to reconvene at any time for the purpose of performing or completing
23 any duty or taking any action it might lawfully have performed or
24 taken at any of its previous meetings. No board may be reconvened
25 later than three years after the date of adjournment of its regularly
26 convened session. If such board of equalization (~~shall~~) fails or
27 refuses (~~forthwith~~) to comply with any such order or requirement of
28 the department (~~of revenue~~), the department (~~of revenue shall~~
29 ~~have~~) has the power to take any other appropriate action, or to make
30 such correction or change in the assessment list, and such
31 corrections and changes (~~shall~~) must be a part of the record of the
32 proceedings of the (~~said~~) board of equalization(~~:- PROVIDED,~~
33 ~~That~~). However, in all cases where the department (~~of revenue~~
34 ~~shall~~) raises the valuation of any property or adds property to the
35 assessment list, (~~it shall~~) the department must give notice either
36 for the same time and in the same manner as is now required in like
37 cases of county boards of equalization, or if (~~it shall deem~~) the
38 department deems such method of giving notice impracticable it
39 (~~shall~~) must give notice by publication thereof in a newspaper of

1 general circulation within the county in which the property affected
2 is situated once each week for two consecutive weeks, and the
3 department (~~of revenue shall~~) may not proceed to raise such
4 valuation or add such property to the assessment list until a period
5 of five days (~~shall have~~) has elapsed subsequent to the date of the
6 last publication of such notice(~~:- PROVIDED FURTHER, That~~),
7 Moreover, in appeals to the (~~board of tax appeals~~) tax court by any
8 taxpayer or taxing unit concerning any action of the county board of
9 equalization (~~shall~~), the court may not raise the valuation of the
10 property to an amount greater than the larger of either the valuation
11 of the property by the county assessor or the valuation of the
12 property assigned by the county board of equalization. Such notice
13 (~~shall~~) must give the legal description of each tract of land
14 involved, or a general description in case of personal property; the
15 tax record-owner thereof; the assessed value thereof determined by
16 the county board of equalization in case the property is on the
17 assessment roll; and the assessed value thereof as determined by the
18 department (~~of revenue~~) and (~~shall~~) must state that the
19 department (~~of revenue~~) proposes to increase the assessed valuation
20 of such property to the amount stated and to add such property to the
21 assessment list at the assessed valuation stated. The necessary
22 expense incurred by the department (~~of revenue~~) in making such
23 reassessment and/or adding such property to the assessment list
24 (~~shall~~) must be borne by the county or township in which the
25 property as reassessed and/or so added to the assessment list is
26 situated and (~~shall~~) must be paid out of the proper funds of such
27 county upon the order of the department of revenue.

28 **Sec. 215.** RCW 84.08.130 and 1998 c 54 s 3 are each amended to
29 read as follows:

30 (1) Any taxpayer (~~or taxing unit~~) feeling aggrieved by the
31 action of any county board of equalization may appeal to the (~~board~~
32 ~~of tax appeals~~) tax court by filing with the (~~board of tax appeals~~
33 ~~in accordance with RCW 1.12.070~~) tax court a notice of appeal within
34 thirty days after the mailing of the decision of such board of
35 equalization, which notice (~~shall~~) must specify the actions
36 complained of; and in like manner any county assessor may appeal to
37 the (~~board of tax appeals~~) tax court from any action of any county
38 board of equalization. (~~There shall be no fee charged for the filing~~
39 ~~of an appeal. The board shall transmit a copy of the notice of appeal~~

1 ~~to all named parties within thirty days of its receipt by the board.~~
2 ~~Appeals which are not filed as provided in this section shall be~~
3 ~~dismissed. The board of tax appeals shall))~~ The tax appellant must
4 transmit a copy of the notice of appeal to all named parties within
5 thirty days of the appeal being filed in the tax court. Appeals which
6 are not filed as provided in this section must be dismissed. The tax
7 court must require the board appealed from to file a true and correct
8 copy of its decision in such action and all evidence taken in
9 connection therewith, and may receive further evidence, and ~~((shall))~~
10 must make such order as in its judgment is just and proper.

11 (2) The ~~((board of tax appeals))~~ tax court may enter an order,
12 pursuant to subsection (1) of this section, that has effect up to the
13 end of the assessment cycle used by the assessor, if there has been
14 no intervening change in the value during that time.

15 **Sec. 216.** RCW 84.33.091 and 1998 c 311 s 13 are each amended to
16 read as follows:

17 (1) The department ~~((of revenue shall))~~ must designate areas
18 containing timber having similar growing, harvesting, and marketing
19 conditions to be used as units for the preparation and application of
20 stumpage values. Each year on or before December 31st for use the
21 following January through June 30th, and on or before June 30th for
22 use the following July through December 31st, the department
23 ~~((shall))~~ must prepare tables of stumpage values of each species or
24 subclassification of timber within these units. The stumpage value
25 ~~((shall be))~~ is the amount that each such species or
26 subclassification would sell for at a voluntary sale made in the
27 ordinary course of business for purposes of immediate harvest. These
28 stumpage values, expressed in terms of a dollar amount per thousand
29 board feet or other unit measure, ~~((shall))~~ must be determined in a
30 manner which makes reasonable and adequate allowances for age, size,
31 quality, costs of removal, accessibility to point of conversion,
32 market conditions, and all other relevant factors from:

33 (a) Gross proceeds from sales on the stump of similar timber of
34 like quality and character at similar locations, and in similar
35 quantities;

36 (b) Gross proceeds from sales of logs adjusted to reflect only
37 the portion of such proceeds attributable to value on the stump
38 immediately prior to harvest; or

39 (c) A combination of (a) and (b) of this subsection.

1 (2) Upon application from any person who plans to harvest damaged
2 timber, the stumpage values for which have been materially reduced
3 from the values shown in the applicable tables due to damage
4 resulting from fire, blow down, ice storm, flood, or other sudden
5 unforeseen cause, the department (~~shall~~) must revise the stumpage
6 value tables for any area in which such timber is located and
7 (~~shall~~) must specify any additional accounting or other
8 requirements to be complied with in reporting and paying the tax.

9 (3) The preliminary area designations and stumpage value tables
10 and any revisions thereof are subject to review by the ways and means
11 committees of the house of representatives and senate prior to
12 finalization. Tables of stumpage values (~~shall~~) must be signed by
13 the director or the director's designee. A copy thereof (~~shall~~)
14 must be mailed to anyone who has submitted to the department a
15 written request for a copy.

16 (4) On or before the sixtieth day after the date of final
17 adoption of any stumpage value tables, any harvester may appeal to
18 the (~~board of tax appeals~~) tax court for a revision of stumpage
19 values for an area determined pursuant to subsection (3) of this
20 section.

21 **Sec. 217.** RCW 84.34.065 and 2014 c 97 s 310 are each amended to
22 read as follows:

23 (1) The true and fair value of farm and agricultural land
24 (~~shall~~) must be determined by consideration of the earning or
25 productive capacity of comparable lands from crops grown most
26 typically in the area averaged over not less than five years,
27 capitalized at indicative rates. The earning or productive capacity
28 of farm and agricultural lands is the "net cash rental," capitalized
29 at a "rate of interest" charged on long term loans secured by a
30 mortgage on farm or agricultural land plus a component for property
31 taxes. The current use value of land under RCW 84.34.020(2)(f) must
32 be established as: The prior year's average value of open space farm
33 and agricultural land used in the county plus the value of land
34 improvements such as septic, water, and power used to serve the
35 residence. This may not be interpreted to require the assessor to
36 list improvements to the land with the value of the land.

37 (2) For the purposes of the (~~above~~) computation in subsection
38 (1) of this section:

1 (a)(i) The term "net cash rental" means the average rental paid
2 on an annual basis, in cash, for the land being appraised and other
3 farm and agricultural land of similar quality and similarly situated
4 that is available for lease for a period of at least three years to
5 any reliable person without unreasonable restrictions on its use for
6 production of agricultural crops. There is allowed as a deduction
7 from the rental received or computed any costs of crop production
8 charged against the landlord if the costs are such as are customarily
9 paid by a landlord. If "net cash rental" data is not available, the
10 earning or productive capacity of farm and agricultural lands is
11 determined by the cash value of typical or usual crops grown on land
12 of similar quality and similarly situated averaged over not less than
13 five years. Standard costs of production are allowed as a deduction
14 from the cash value of the crops.

15 (ii) The current "net cash rental" or "earning capacity" is
16 determined by the assessor with the advice of the advisory committee
17 as provided in RCW 84.34.145, and through a continuing internal
18 study, assisted by studies of the department (~~of revenue~~). This net
19 cash rental figure as it applies to any farm and agricultural land
20 may be challenged before the same boards or authorities as would be
21 the case with regard to assessed values on general property.

22 (b)(i) (~~The term~~) "Rate of interest" means the rate of interest
23 charged by the farm credit administration and other large financial
24 institutions regularly making loans secured by farm and agricultural
25 lands through mortgages or similar legal instruments, averaged over
26 the immediate past five years.

27 (ii) The "rate of interest" must be determined annually by a rule
28 adopted by the department (~~of revenue~~) and such rule must be
29 published in the state register not later than January 1st of each
30 year for use in that assessment year. The department (~~of revenue~~)
31 determination may be appealed to the (~~state board of tax appeals~~)
32 tax court within thirty days after the date of publication by any
33 owner of farm or agricultural land or the assessor of any county
34 containing farm and agricultural land.

35 (c) (~~The~~) "Component for property taxes" (~~is~~) means a figure
36 obtained by dividing the assessed value of all property in the county
37 into the property taxes levied within the county in the year
38 preceding the assessment and multiplying the quotient obtained by one
39 hundred.

1 **Sec. 218.** RCW 84.36.850 and 2013 c 23 s 352 are each amended to
2 read as follows:

3 (1) Any applicant aggrieved by the department's ~~((of revenue's))~~
4 denial of an exemption application may petition the ~~((state board of~~
5 ~~tax appeals))~~ tax court to review an application for either real or
6 personal property tax exemption and the ~~((board shall))~~ tax court
7 must consider any appeals to determine ~~((+1))~~: If the property is
8 entitled to an exemption~~((7))~~; and ~~((+2))~~ the amount or portion
9 thereof.

10 (2) A county assessor of the county in which the exempted
11 property is located ~~((shall be))~~ is empowered to appeal to the
12 ~~((state board of tax appeals))~~ tax court to review any real or
13 personal property tax exemption approved by the department ~~((of~~
14 ~~revenue which))~~ that he or she feels is not warranted.

15 ~~((Appeals from a department of revenue decision must be made~~
16 ~~within thirty days after the mailing of the approval or denial.))~~

17 **Sec. 219.** RCW 84.39.020 and 2005 c 253 s 2 are each amended to
18 read as follows:

19 (1) Each claimant applying for assistance under RCW 84.39.010
20 ~~((shall))~~ must file a claim with the department, on forms prescribed
21 by the department, no later than thirty days before the tax is due.
22 The department may waive this requirement for good cause shown. The
23 department ~~((shall))~~ must supply forms to the county assessor to
24 allow persons to apply for the program at the county assessor's
25 office.

26 (2) The claim ~~((shall))~~ must designate the property to which the
27 assistance applies and ~~((shall))~~ must include a statement setting
28 forth ~~((+a))~~: A list of all members of the claimant's household~~((7~~
29 ~~+b))~~; facts establishing the eligibility under this section~~((7))~~;
30 and ~~((+e))~~ any other relevant information required by the rules of
31 the department. Each copy ~~((shall))~~ must be signed by the claimant
32 subject to the penalties as provided in chapter 9A.72 RCW for false
33 swearing. The first claim ~~((shall))~~ must include proof of the
34 claimant's age acceptable to the department.

35 (3)(a) The following documentation ~~((shall))~~ must be filed with a
36 claim along with any other documentation required by the department:

37 ~~((+a))~~ (i) The deceased veteran's DD 214 report of separation,
38 or its equivalent, that must be under honorable conditions;

1 ~~((b))~~ (ii) A copy of the applicant's certificate of marriage to
2 the deceased;

3 ~~((c))~~ (iii) A copy of the deceased veteran's death certificate;
4 and

5 ~~((d))~~ (iv) A letter from the United States veterans'
6 administration certifying that the death of the veteran meets the
7 requirements of RCW 84.39.010(2).

8 (b) The department of veterans affairs ~~((shall))~~ must assist an
9 eligible widow or widower in the preparation and submission of an
10 application and the procurement of necessary substantiating
11 documentation.

12 (4) The department ~~((shall))~~ must determine if each claimant is
13 eligible each year. Any applicant aggrieved by the department's
14 denial of assistance may petition the ~~((state board of tax appeals))~~
15 tax court to review the denial and the ~~((board shall))~~ tax court must
16 consider any appeals to determine ~~((a))~~: If the claimant is
17 entitled to assistance; and ~~((b))~~ the amount or portion thereof.

18 **Sec. 220.** RCW 84.40.038 and 2014 c 97 s 407 are each amended to
19 read as follows:

20 (1) The owner or person responsible for payment of taxes on any
21 property may petition the county board of equalization for a change
22 in the assessed valuation placed upon such property by the county
23 assessor or for any other reason specifically authorized by statute.
24 Such petition must be made on forms prescribed or approved by the
25 department ~~((of revenue))~~ and any petition not conforming to those
26 requirements or not properly completed may not be considered by the
27 board. The petition must be filed with the board:

28 (a) On or before July 1st of the year of the assessment or
29 determination;

30 (b) Within thirty days after the date the assessment, value
31 change notice, or other notice was mailed;

32 (c) Within thirty days after the date that the assessor
33 electronically (i) transmitted the assessment, value change notice,
34 or other notice, or (ii) notified the owner or person responsible for
35 payment of taxes that the assessment, value change notice, or other
36 notice was available to be accessed by the owner or other person; or

37 (d) Within a time limit of up to sixty days adopted by the county
38 legislative authority, whichever is later. If a county legislative

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

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

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

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

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

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

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

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

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

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

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

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

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

7 **Sec. 221.** RCW 84.48.080 and 2008 c 86 s 502 are each amended to
8 read as follows:

9 (1) Annually during the months of September and October, the
10 department (~~of revenue shall~~) must examine and compare the returns
11 of the assessment of the property in the several counties of the
12 state, and the assessment of the property of railroad and other
13 companies assessed by the department, and proceed to equalize the
14 same, so that each county in the state (~~shall~~) must pay its due and
15 just proportion of the taxes for state purposes for such assessment
16 year, according to the ratio the valuation of the property in each
17 county bears to the total valuation of all property in the state.

18 (a) The department (~~shall~~) must classify all property, real and
19 personal, and (~~shall~~) must raise and lower the valuation of any
20 class of property in any county to a value that (~~shall be~~) equals,
21 so far as possible, to the true and fair value of such class as of
22 January 1st of the current year for the purpose of ascertaining the
23 just amount of tax due from each county for state purposes. In
24 equalizing personal property as of January 1st of the current year,
25 the department (~~shall~~) must use valuation data with respect to
26 personal property from the three years immediately preceding the
27 current assessment year in a manner it deems appropriate. Such
28 classification may be on the basis of types of property, geographical
29 areas, or both. For purposes of this section, for each county that
30 has not provided the department with an assessment return by December
31 1st, the department (~~shall~~) must proceed, using facts and
32 information and in a manner it deems appropriate, to estimate the
33 value of each class of property in the county.

34 (b) The department (~~shall~~) must keep a full record of its
35 proceedings and the same (~~shall~~) must be published annually by the
36 department.

37 (2) The department (~~shall~~) must levy the state taxes authorized
38 by law. The amount levied in any one year for general state purposes
39 (~~shall~~) may not exceed the lawful dollar rate on the dollar of the

1 assessed value of the property of the entire state, which assessed
2 value (~~shall~~) must be one hundred percent of the true and fair
3 value of the property in money. The department (~~shall~~) must
4 apportion the amount of tax for state purposes levied by the
5 department, among the several counties, in proportion to the
6 valuation of the taxable property of the county for the year as
7 equalized by the department(~~PROVIDED, That~~). However, for
8 purposes of this apportionment, the department (~~shall~~) must
9 recompute the previous year's levy and the apportionment thereof to
10 correct for changes and errors in taxable values reported to the
11 department after October 1 of the preceding year and (~~shall~~) must
12 adjust the apportioned amount of the current year's state levy for
13 each county by the difference between the apportioned amounts
14 established by the original and revised levy computations for the
15 previous year. For purposes of this section, changes in taxable
16 values mean a final adjustment made by a county board of
17 equalization, the (~~state board of tax appeals, or a~~) tax court, or
18 other court of competent jurisdiction and (~~shall~~) must include
19 additions of omitted property, other additions or deletions from the
20 assessment or tax rolls, any assessment return provided by a county
21 to the department subsequent to December 1st, or a change in the
22 indicated ratio of a county. Errors in taxable values mean errors
23 corrected by a final reviewing body.

24 (3) The department (~~shall have~~) has authority to adopt rules
25 and regulations to enforce obedience to its orders in all matters in
26 relation to the returns of county assessments, the equalization of
27 values, and the apportionment of the state levy by the department.

28 (4) After the completion of the duties prescribed in this
29 section, the director of the department (~~shall~~) must certify the
30 record of the proceedings of the department under this section, the
31 tax levies made for state purposes and the apportionment thereof
32 among the counties, and the certification (~~shall~~) must be available
33 for public inspection.

34 **Sec. 222.** RCW 84.52.018 and 1994 c 124 s 37 are each amended to
35 read as follows:

36 (1) Whenever any property value or claim for exemption or
37 cancellation of a property assessment is appealed to the (~~state~~
38 ~~board of tax appeals or~~) tax court or other court of competent
39 jurisdiction and the dollar difference between the total value

1 asserted by the taxpayer and the total value asserted by the opposing
2 party exceeds one-fourth of one percent of the total assessed value
3 of property in the county, the assessor (~~shall~~) may use only that
4 portion of the total value which is not in controversy for purposes
5 of computing the levy rates and extending the tax on the tax roll in
6 accordance with this chapter, unless the (~~state board of tax~~
7 ~~appeals~~) tax court or other court has issued its determination at
8 the time of extending the tax.

9 (2) When the (~~state board of tax appeals or~~) tax court or other
10 court of competent jurisdiction makes its final determination, the
11 proper amount of tax (~~shall~~) must be extended and collected for
12 each taxing district if this has not already been done. The amount of
13 tax collected and extended (~~shall~~) must include interest at the
14 rate of nine percent per year on the amount of the (~~board's~~) tax
15 court's or other court's final determination minus the amount not in
16 controversy. The interest (~~shall~~) accrues from the date the taxes
17 on the amount not in controversy were first due and payable. Any
18 amount extended in excess of that permitted by chapter 84.55 RCW
19 (~~shall~~) must be held in abeyance and used to reduce the levy rates
20 of the next succeeding levy.

21 **Sec. 223.** RCW 84.56.290 and 1991 c 245 s 37 are each amended to
22 read as follows:

23 (1) Whenever any tax (~~shall have been heretofore, or shall be~~
24 ~~hereafter,~~) has been canceled, reduced, or modified in any final
25 judicial, county board of equalization, (~~state board of tax~~
26 ~~appeals,~~) or administrative proceeding; or whenever any tax (~~shall~~
27 ~~have been heretofore, or shall be hereafter,~~) has been canceled by
28 sale of property to any irrigation district under foreclosure
29 proceedings for delinquent irrigation district assessments; or
30 whenever any contracts or leases on public lands (~~shall have been~~
31 ~~heretofore, or shall be hereafter,~~) has been canceled and the tax
32 thereon remains unpaid for a period of two years, the director (~~of~~
33 ~~revenue shall~~) must, upon receipt from the county treasurer of a
34 certified copy of the final judgment, order, or decree canceling,
35 reducing, or modifying taxes, or of a certificate from the county
36 treasurer of the cancellation by sale to an irrigation district, or
37 of a certificate from the commissioner of public lands and the county
38 treasurer of the cancellation of public land contracts or leases and
39 nonpayment of taxes thereon, as the case may be, make corresponding

1 entries and corrections on the director's records of the state's
2 portion of reduced or canceled tax.

3 (2) Upon canceling taxes deemed uncollectible, the county
4 commissioners (~~(shall)~~) must notify the county treasurer of such
5 action, whereupon the county treasurer (~~(shall)~~) must deduct on the
6 treasurer's records the amount of such uncollectible taxes due the
7 various state funds and (~~(shall)~~) must immediately notify the
8 department (~~(of revenue)~~) of the treasurer's action and of the reason
9 therefor; which uncollectible tax (~~(shall not then nor thereafter~~
10 ~~be)~~) is not due or owing the various state funds and the necessary
11 corrections (~~(shall)~~) must be made by the county treasurer upon the
12 quarterly settlement next following.

13 (3) When any assessment of property is made which does not appear
14 on the assessment list certified by the county board of equalization
15 to the department (~~(of revenue)~~) the county assessor (~~(shall)~~) must
16 indicate to the county treasurer the assessments and the taxes due
17 therefrom when the list is delivered to the county treasurer on
18 December 15th. The county treasurer (~~(shall)~~) must then notify the
19 department (~~(of revenue)~~) of the taxes due the state from the
20 assessments which did not appear on the assessment list certified by
21 the county board of equalization to the department (~~(of revenue)~~).
22 The county treasurer (~~(shall)~~) must make proper accounting of all
23 sums collected as either advance tax, compensating or additional tax,
24 or supplemental or omitted tax and (~~(shall)~~) must notify the
25 department (~~(of revenue)~~) of the amounts due the various state funds
26 according to the levy used in extending such tax, and those amounts
27 (~~(shall)~~) immediately become due and owing to the various state
28 funds, to be paid to the state treasurer in the same manner as taxes
29 extended on the regular tax roll.

30 **Sec. 224.** RCW 84.69.020 and 2005 c 502 s 9 are each amended to
31 read as follows:

32 (1) On the order of the county treasurer, ad valorem taxes paid
33 before or after delinquency (~~(shall)~~) must be refunded if they were:

34 ~~((1))~~ (a) Paid more than once;

35 ~~((2))~~ (b) Paid as a result of manifest error in description;

36 ~~((3))~~ (c) Paid as a result of a clerical error in extending the
37 tax rolls;

38 ~~((4))~~ (d) Paid as a result of other clerical errors in listing
39 property;

1 ~~((+5))~~ (e) Paid with respect to improvements which did not exist
2 on assessment date;

3 ~~((+6))~~ (f) Paid under levies or statutes adjudicated to be
4 illegal or unconstitutional;

5 ~~((+7))~~ (g) Paid as a result of mistake, inadvertence, or lack of
6 knowledge by any person exempted from paying real property taxes or a
7 portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now
8 or hereafter amended;

9 ~~((+8))~~ (h) Paid as a result of mistake, inadvertence, or lack of
10 knowledge by either a public official or employee or by any person
11 with respect to real property in which the person paying the same has
12 no legal interest;

13 ~~((+9))~~ (i) Paid on the basis of an assessed valuation which was
14 appealed to the county board of equalization and ordered reduced by
15 the board;

16 ~~((+10))~~ (j) Paid on the basis of an assessed valuation (~~((which))~~)
17 that was appealed to the ~~((state board of tax appeals))~~ tax court and
18 ordered reduced by the ~~((board: PROVIDED, That))~~ tax court. However,
19 the amount refunded under ~~((subsections (9) and (10) of this section~~
20 ~~shall))~~ (i) and (j) of this subsection (1) may only be for the
21 difference between the tax paid on the basis of the appealed
22 valuation and the tax payable on the valuation adjusted in accordance
23 with the ~~((board's))~~ court's order;

24 ~~((+11))~~ (k) Paid as a state property tax levied upon property,
25 the assessed value of which has been established by the ~~((state board~~
26 ~~of tax appeals))~~ tax court for the year of such levy~~((: PROVIDED,~~
27 ~~HOWEVER, That))~~. However, the amount refunded ~~((shall))~~ may only be
28 for the difference between the state property tax paid and the amount
29 of state property tax which would, when added to all other property
30 taxes within the one percent limitation of Article VII, section 2 of
31 the state Constitution equal one percent of the assessed value
32 established by the ~~((board))~~ court;

33 ~~((+12))~~ (l) Paid on the basis of an assessed valuation which was
34 adjudicated to be unlawful or excessive~~((: PROVIDED, That))~~. However,
35 the amount refunded ~~((shall))~~ must be for the difference between the
36 amount of tax which was paid on the basis of the valuation adjudged
37 unlawful or excessive and the amount of tax payable on the basis of
38 the assessed valuation determined as a result of the proceeding;

39 ~~((+13))~~ (m) Paid on property acquired under RCW 84.60.050, and
40 canceled under RCW 84.60.050(2);

1 ~~((14))~~ (n) Paid on the basis of an assessed valuation that was
2 reduced under RCW 84.48.065;

3 ~~((15))~~ (o) Paid on the basis of an assessed valuation that was
4 reduced under RCW 84.40.039; or

5 ~~((16))~~ (p) Abated under RCW 84.70.010.

6 (2) No refunds under the provisions of this section (~~shall~~) may
7 be made because of any error in determining the valuation of
8 property, except as authorized in subsection(~~s (9), (10), (11), and~~
9 ~~(12)~~) (1)(i), (j), (k), and (l) of this section nor may any refunds
10 be made if a bona fide purchaser has acquired rights that would
11 preclude the assessment and collection of the refunded tax from the
12 property that should properly have been charged with the tax. Any
13 refunds made on delinquent taxes (~~shall~~) must include the
14 proportionate amount of interest and penalties paid. However, no
15 refunds as a result of an incorrect payment authorized under
16 subsection (~~(8)~~) (1)(h) of this section made by a third party payee
17 (~~shall~~) may be granted. The county treasurer may deduct from moneys
18 collected for the benefit of the state's levy, refunds of the state
19 levy including interest on the levy as provided by this section and
20 chapter 84.68 RCW.

21 (3) The county treasurer of each county (~~shall~~) must make all
22 refunds determined to be authorized by this section, and by the first
23 Monday in February of each year, report to the county legislative
24 authority a list of all refunds made under this section during the
25 previous year. The list is to include the name of the person
26 receiving the refund, the amount of the refund, and the reason for
27 the refund.

28 **Sec. 225.** RCW 84.69.030 and 2015 c 174 s 1 are each amended to
29 read as follows:

30 (1) Except as provided in this section, no orders for a refund
31 under this chapter may be made except on a claim:

32 (a) Verified by the person who paid the tax, the person's
33 guardian, executor, or administrator; and

34 (b) Filed with the county treasurer within three years after the
35 due date of the payment sought to be refunded; and

36 (c) Stating the statutory ground upon which the refund is
37 claimed.

38 (2) No claim for an order of refund is required for a refund that
39 is based upon:

1 (a) An order of the board of equalization, (~~state board of tax~~
2 ~~appeals~~) tax court, or other court of competent jurisdiction
3 justifying a refund under RCW 84.69.020 (9) through (12);

4 (b) A decision by the treasurer or assessor that is rendered
5 within three years after the due date of the payment to be refunded,
6 justifying a refund under RCW 84.69.020; or

7 (c) A decision by the assessor or department approving an
8 exemption application that is filed under chapter 84.36 RCW within
9 three years after the due date of the payment to be refunded.

10 (3) A county legislative authority may authorize a refund on a
11 claim filed more than three years after the due date of the payment
12 sought to be refunded if the claim arises from taxes paid as a result
13 of a manifest error in a description of property.

14 NEW SECTION. **Sec. 226.** To provide an orderly transition in
15 establishing the tax court, beginning February 1, 2019, prior to the
16 creation of the tax court, judges for the tax court may take any
17 action necessary to enable the judges to properly exercise the
18 duties, functions, and powers given the tax court.

19 **Sec. 227.** RCW 84.69.180 and 2013 c 239 s 1 are each amended to
20 read as follows:

21 (1) Taxing districts other than the state may levy a tax upon all
22 the taxable property within the district for the purpose of:

23 (a) Funding refunds paid or to be paid under this chapter, except
24 for refunds under RCW 84.69.020(1)(a), including interest, as ordered
25 by the county treasurer or county legislative authority within the
26 preceding twelve months; and

27 (b) Reimbursing the taxing district for taxes abated or
28 (~~cancelled~~) canceled, offset by any supplemental taxes collected
29 under this title, other than amounts collected under RCW 84.52.018
30 within the preceding twelve months. This subsection (1)(b) only
31 applies to abatements and cancellations that do not require a refund
32 under this chapter. Abatements and cancellations that require a
33 refund are included within the scope of (a) of this subsection.

34 (2) As provided in RCW 84.55.070, the provisions of chapter 84.55
35 RCW do not apply to a levy made by or for a taxing district under
36 this section.

1 NEW SECTION. **Sec. 228.** (1) The state board of tax appeals
2 created in RCW 82.03.010 is abolished. All powers, duties, and
3 functions of the board are transferred to the tax court.

4 (2)(a) All reports, documents, surveys, books, records, files,
5 papers, or written material in the possession of the state board of
6 tax appeals must be delivered to the custody of the tax court. All
7 cabinets, furniture, office equipment, motor vehicles, and other
8 tangible property employed by the state board of tax appeals must be
9 made available to the tax court. All funds, credits, or other assets
10 held by the state board of tax appeals must be assigned to the tax
11 court.

12 (b) Any appropriations made to the state board of tax appeals, on
13 the effective date of this section, must be transferred and credited
14 to the tax court.

15 (c) If any question arises as to the transfer of any personnel,
16 funds, books, documents, records, papers, files, equipment, or other
17 tangible property used or held in the exercise of the powers and the
18 performance of the duties and functions transferred, the director of
19 financial management must make a determination as to the proper
20 allocation and certify the same to the state agencies concerned.

21 (3) All employees of the state board of tax appeals are
22 transferred to the jurisdiction of the tax court. All employees
23 classified under chapter 41.06 RCW, the state civil service law, are
24 assigned to the tax court to perform their usual duties upon the same
25 terms as formerly, without any loss of rights, subject to any action
26 that may be appropriate thereafter in accordance with the laws and
27 rules governing state civil service.

28 (4) All rules and all pending business before the state board of
29 tax appeals must be continued and acted upon by the tax court. All
30 existing contracts and obligations remain in full force and must be
31 performed by the tax court.

32 (5) The transfer of the powers, duties, functions, and personnel
33 of the state board of tax appeals does not affect the validity of any
34 act performed before the effective date of this section.

35 (6) If apportionments of budgeted funds are required because of
36 the transfers directed by this section, the director of financial
37 management must certify the apportionments to the agencies affected,
38 the state auditor, and the state treasurer. Each of these must make
39 the appropriate transfer and adjustments in funds and appropriation
40 accounts and equipment records in accordance with the certification.

1 NEW SECTION. **Sec. 229.** The following acts or parts of acts are
2 each repealed:

3 (1) RCW 82.03.010 (Board created) and 1967 ex.s. c 26 s 30;

4 (2) RCW 82.03.020 (Members—Number—Qualifications—Appointment)
5 and 1967 ex.s. c 26 s 31;

6 (3) RCW 82.03.030 (Terms—Vacancies) and 1967 ex.s. c 26 s 32;

7 (4) RCW 82.03.040 (Removal of members—Grounds—Procedure) and
8 1967 ex.s. c 26 s 33;

9 (5) RCW 82.03.050 (Operation on part-time or full-time basis—
10 Salary—Compensation—Travel expenses) and 2013 c 23 s 311, 1975-'76
11 2nd ex.s. c 34 s 176, 1970 ex.s. c 65 s 2, & 1967 ex.s. c 26 s 34;

12 (6) RCW 82.03.060 (Members not to be candidate or hold public
13 office, engage in inconsistent occupation nor be on political
14 committee—Restriction on leaving board) and 2013 c 23 s 312 & 1967
15 ex.s. c 26 s 35;

16 (7) RCW 82.03.070 (Executive director, tax referees, clerk,
17 assistants) and 1988 c 222 s 2 & 1967 ex.s. c 26 s 36;

18 (8) RCW 82.03.080 (Chair) and 2013 c 23 s 313 & 1967 ex.s. c 26 s
19 37;

20 (9) RCW 82.03.090 (Office of board—Quorum—Hearings) and 1967
21 ex.s. c 26 s 38;

22 (10) RCW 82.03.100 (Findings and decisions—Signing—Filing—
23 Public inspection) and 1967 ex.s. c 26 s 39;

24 (11) RCW 82.03.110 (Publication of findings and decisions) and
25 1967 ex.s. c 26 s 40;

26 (12) RCW 82.03.120 (Journal of final findings and decisions) and
27 1988 c 222 s 3 & 1967 ex.s. c 26 s 41;

28 (13) RCW 82.03.130 (Appeals to board—Jurisdiction as to types of
29 appeals—Filing) and 2005 c 253 s 7, 1998 c 54 s 1, 1994 c 123 s 3,
30 1992 c 206 s 9, 1989 c 378 s 4, 1982 1st ex.s. c 46 s 6, 1977 ex.s. c
31 284 s 2, & 1967 ex.s. c 26 s 42;

32 (14) RCW 82.03.140 (Appeals to board—Election of formal or
33 informal hearing) and 2000 c 103 s 1, 1988 c 222 s 4, 1982 1st ex.s.
34 c 46 s 8, & 1967 ex.s. c 26 s 43;

35 (15) RCW 82.03.150 (Appeals to board—Informal hearings, powers of
36 board or tax referees—Assistance) and 2000 c 103 s 2, 1988 c 222 s 5,
37 & 1967 ex.s. c 26 s 44;

1 (16) RCW 82.03.160 (Appeals to board—Formal hearings, powers of
2 board or tax referees—Assistance) and 2000 c 103 s 3, 1989 c 175 s
3 175, 1988 c 222 s 6, & 1967 ex.s. c 26 s 45;

4 (17) RCW 82.03.170 (Rules of practice and procedure) and 1988 c
5 222 s 7 & 1967 ex.s. c 26 s 46;

6 (18) RCW 82.03.180 (Judicial review) and 2000 c 103 s 4, 1989 c
7 175 s 176, 1982 1st ex.s. c 46 s 9, & 1967 ex.s. c 26 s 47;

8 (19) RCW 82.03.190 (Appeal to board from denial of petition or
9 notice of determination as to reduction or refund—Procedure—Notice)
10 and 2012 c 39 s 3, 1998 c 54 s 2, 1989 c 378 s 5, 1983 c 3 s 211,
11 1979 ex.s. c 209 s 50, 1975 1st ex.s. c 158 s 3, & 1967 ex.s. c 26 s
12 48; and

13 (20) RCW 82.03.200 (Appeals from county board of equalization—
14 Evidence submission in advance of hearing) and 1994 c 301 s 17.

15 **Part III**
16 **Miscellaneous Provisions**

17 NEW SECTION. **Sec. 301.** Part I of this act constitutes a new
18 chapter in Title 2 RCW.

19 NEW SECTION. **Sec. 302.** If Senate Joint Resolution No. . . .
20 (S-1712/17) is validly submitted to and is approved and ratified by
21 the voters at the next general election:

22 (1) This act, except for sections 228 and 229 of this act, takes
23 effect January 1, 2018; and

24 (2) Sections 228 and 229 of this act take effect July 1, 2019.

--- END ---