
SENATE BILL 5632

State of Washington

66th Legislature

2019 Regular Session

By Senators Brown, Becker, Fortunato, Warnick, Braun, Wilson, L., and Mullet

Read first time 01/25/19. Referred to Committee on Law & Justice.

1 AN ACT Relating to creating a tax court for the state of
2 Washington; amending RCW 2.04.110, 34.05.030, 39.88.060, 42.17A.705,
3 79.125.450, 82.01.090, 82.29A.060, 82.32.150, 82.32.160, 82.32.170,
4 82.32.180, 82.49.060, 84.08.060, 84.08.130, 84.33.091, 84.34.065,
5 84.36.850, 84.39.020, 84.40.038, 84.48.080, 84.52.018, 84.56.290,
6 84.69.020, 84.69.030, and 84.69.180; reenacting and amending RCW
7 34.12.020; adding a new chapter to Title 2 RCW; creating new
8 sections; repealing RCW 82.03.010, 82.03.020, 82.03.030, 82.03.040,
9 82.03.050, 82.03.060, 82.03.070, 82.03.080, 82.03.090, 82.03.100,
10 82.03.110, 82.03.120, 82.03.130, 82.03.140, 82.03.150, 82.03.160,
11 82.03.170, 82.03.180, 82.03.190, and 82.03.200; and providing
12 contingent effective dates.

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

14

PART I

15

Creation of the Tax Court

16 NEW SECTION. **Sec. 101.** LEGISLATIVE INTENT. (1) The legislature
17 finds that:

18 (a) Taxes are a critically sensitive point of contact between
19 citizens and their government;

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 2023, those of the second group will hold office until the second
8 Monday in January of 2025, and those of the third group will hold
9 office until the second Monday in January of 2027, 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) Appeals of an assessment with respect to which the total
17 amount disputed by the taxpayer exceeds one hundred thousand dollars,
18 inclusive of taxes, penalties, interest, and any amounts paid under
19 (c) (i) through (iii) of this subsection. The dollar threshold must be
20 adjusted for inflation as provided in (c) (iv) (B) of this subsection
21 (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) For purposes of this subsection, "tax" has the same meaning
2 as provided in RCW 82.32.020.

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

8 NEW SECTION. **Sec. 109.** APPEALS TO TAX COURT. (1) An appeal to
9 the tax court is initiated by the filing of a notice of appeal as
10 provided by court rule. Except for property tax appeals under RCW
11 84.08.130, 84.34.065, 84.36.850, 84.40.038, and 84.48.075, and as
12 otherwise provided, the notice of appeal must be filed with the tax
13 court within thirty days from the date of issuance of the tax
14 determination, decision, or order being appealed.

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

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

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

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

31 NEW SECTION. **Sec. 111.** TAX COURT LOCATIONS. The tax court must
32 have two physical locations: One in a city east of the Cascade
33 mountains with a population greater than two hundred thousand
34 persons; and one in a city that is the state capital. An additional
35 location may be added, if required due to the volume of cases.

1 **Conforming and Technical Corrections**

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

4 Each of the justices of the supreme court, judges of the court of
5 appeals, judges of the tax court, and the judges of the superior
6 courts shall in open court during the presentation of causes, before
7 them, appear in and wear black gowns(~~(, made of black silk,)~~) of the
8 usual style of judicial gowns.

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

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

12 (a) The state militia, or

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

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

17 (2) The provisions of RCW 34.05.410 through 34.05.598 shall not
18 apply:

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

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

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

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

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

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

35 (3) (~~Unless a party makes an election for a formal hearing~~
36 ~~pursuant to RCW 82.03.140 or 82.03.190,)~~ RCW 34.05.410 through
37 34.05.598 do not apply to a review hearing conducted by the (~~board~~

1 ~~of tax appeals)) tax court, except as otherwise provided in section~~
2 104 of this act.

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

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

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

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

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

15 (~~Unless the context clearly requires otherwise,~~) The
16 definitions in this section apply throughout this chapter unless the
17 context clearly requires otherwise.

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

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

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

25 (4) "State agency" means any state board, commission, department,
26 or officer authorized by law to make rules or to conduct adjudicative
27 proceedings, except those in the legislative or judicial branches,
28 the growth management hearings board, the utilities and
29 transportation commission, the pollution control hearings board, the
30 shorelines hearings board, the forest practices appeals board, the
31 environmental and land use hearings office, the board of industrial
32 insurance appeals, the Washington personnel resources board, and the
33 public employment relations commission(~~, and the board of tax~~
34 ~~appeals)~~).

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

37 (1) Any taxing district that objects to the apportionment
38 district, the duration of the apportionment, the manner of

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

14 (2) If the sponsor modifies the public improvement ordinance as
15 directed by the ~~((board))~~ tax court, the public improvement ordinance
16 ~~((shall be))~~ is effective without further hearings or findings and
17 ~~((shall))~~ is not ~~((be))~~ subject to any further appeal. If the sponsor
18 modifies the public improvement ordinance in a manner other than as
19 directed by the ~~((board))~~ tax court, the public improvement ordinance
20 ~~((shall be))~~ is subject to the procedures established pursuant to RCW
21 39.88.040 and 39.88.050.

22 **Sec. 205.** RCW 42.17A.705 and 2017 3rd sp.s. c 6 s 111 are each
23 amended to read as follows:

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

26 (1) The chief administrative law judge, the director of
27 agriculture, the director of the department of services for the
28 blind, the secretary of children, youth, and families, the director
29 of the state system of community and technical colleges, the director
30 of commerce, the director of the consolidated technology services
31 agency, the secretary of corrections, the director of ecology, the
32 commissioner of employment security, the chair of the energy facility
33 site evaluation council, the director of enterprise services, the
34 secretary of the state finance committee, the director of financial
35 management, the director of fish and wildlife, the executive
36 secretary of the forest practices appeals board, the director of the
37 gambling commission, the secretary of health, the administrator of
38 the Washington state health care authority, the executive secretary
39 of the health care facilities authority, the executive secretary of

1 the higher education facilities authority, the executive secretary of
2 the horse racing commission, the executive secretary of the human
3 rights commission, the executive secretary of the indeterminate
4 sentence review board, the executive director of the state investment
5 board, the director of labor and industries, the director of
6 licensing, the director of the lottery commission, the director of
7 the office of minority and women's business enterprises, the director
8 of parks and recreation, the executive director of the public
9 disclosure commission, the executive director of the Puget Sound
10 partnership, the director of the recreation and conservation office,
11 the director of retirement systems, the director of revenue, the
12 secretary of social and health services, the chief of the Washington
13 state patrol, (~~the executive secretary of the board of tax
14 appeals,~~) the secretary of transportation, the secretary of the
15 utilities and transportation commission, the director of veterans
16 affairs, the president of each of the regional and state universities
17 and the president of The Evergreen State College, and each district
18 and each campus president of each state community college;

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

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

21 (4) Central Washington University board of trustees, the boards
22 of trustees of each community college and each technical college,
23 each member of the state board for community and technical colleges,
24 state convention and trade center board of directors, Eastern
25 Washington University board of trustees, Washington economic
26 development finance authority, Washington energy northwest executive
27 board, The Evergreen State College board of trustees, executive
28 ethics board, fish and wildlife commission, forest practices appeals
29 board, forest practices board, gambling commission, Washington health
30 care facilities authority, student achievement council, higher
31 education facilities authority, horse racing commission, state
32 housing finance commission, human rights commission, indeterminate
33 sentence review board, board of industrial insurance appeals, state
34 investment board, commission on judicial conduct, legislative ethics
35 board, life sciences discovery fund authority board of trustees,
36 state liquor and cannabis board, lottery commission, Pacific
37 Northwest electric power and conservation planning council, parks and
38 recreation commission, Washington personnel resources board, board of
39 pilotage commissioners, pollution control hearings board, public
40 disclosure commission, public employees' benefits board, recreation

1 and conservation funding board, salmon recovery funding board,
2 shorelines hearings board, board of tax appeals, transportation
3 commission, University of Washington board of regents, utilities and
4 transportation commission, Washington State University board of
5 regents, and Western Washington University board of trustees.

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

8 (1) The legislature finds that maintaining public lands in public
9 ownership is often in the public interest. However, when second-class
10 shorelands on navigable lakes have minimal public value, the sale of
11 those shorelands to the abutting upland owner may not be contrary to
12 the public interest. However, the purpose of this section is to
13 remove the prohibition contained in RCW 79.125.200 regarding the sale
14 of second-class shorelands to abutting owners, whose uplands front on
15 the shorelands. Nothing contained in this section (~~shall~~) may be
16 construed to otherwise affect the rights of interested parties
17 relating to public or private ownership of shorelands within the
18 state.

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

28 (3) Review of the decision of the department regarding the sale
29 price established for a shoreland to be sold pursuant to this section
30 may be obtained by the upland owner by filing a petition with the
31 board of (~~tax appeals created in accordance with chapter 82.03 RCW~~
32 ~~within thirty~~) natural resources within thirty days after the
33 mailing of notification by the department to the owner regarding the
34 price. The board (~~of tax appeals shall~~) must review the cases in an
35 adjudicative proceeding as described in chapter 34.05 RCW, the
36 administrative procedure act, and the board's review (~~shall~~) must
37 be de novo. Decisions of the board (~~of tax appeals~~) regarding fair
38 market values determined pursuant to this section (~~shall be~~) are

1 final unless appealed to the superior court pursuant to RCW 34.05.510
2 through 34.05.598.

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

5 Except for the powers and duties devolved upon the (~~board of tax~~
6 ~~appeals by the provisions of RCW 82.03.010 through 82.03.190~~) tax
7 court, the director of revenue (~~shall~~) must, after July 1, 1967,
8 exercise those powers, duties and functions theretofore vested in the
9 tax commission of the state of Washington, including all powers,
10 duties and functions of the commission acting as the commission or as
11 the state board of equalization or in any other capacity.

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

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

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

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

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

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

3 (4) In selecting leasehold excise tax returns for audit the
4 department (~~of revenue shall~~) must give priority to any return an
5 audit of which is specifically requested in writing by the county
6 assessor or treasurer or other chief financial officer of any city or
7 county affected by such return. Notwithstanding the provisions of RCW
8 82.32.330, findings of fact and determinations of the amount of
9 taxable rent made pursuant to the provisions of this chapter
10 (~~shall~~) must be open to public inspection at all reasonable times.

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

13 Except as provided in section 108 of this act concerning appeals
14 filed with the tax court, all taxes, penalties, and interest shall be
15 paid in full before any action may be instituted in any court to
16 contest all or any part of such taxes, penalties, or interest. No
17 restraining order or injunction (~~shall~~) may be granted or issued by
18 any court or judge to restrain or enjoin the collection of any tax or
19 penalty or any part thereof, except upon the ground that the
20 assessment thereof was in violation of the Constitution of the United
21 States or that of the state.

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

24 (1) Any person having been issued a notice of additional taxes,
25 delinquent taxes, interest, or penalties assessed by the
26 department(~~τ~~) may within thirty days after the issuance of the
27 original notice of the amount thereof or within the period covered by
28 any extension of the due date thereof granted by the department
29 petition the department in writing for a correction of the amount of
30 the assessment, and a conference for examination and review of the
31 assessment. The petition (~~shall~~) must set forth the reasons why the
32 correction should be granted and the amount of the tax, interest, or
33 penalties, which the petitioner believes to be due. The department
34 (~~shall~~) must promptly consider the petition and may grant or deny
35 it. If denied, the petitioner (~~shall~~) must be notified by mail, or
36 electronically as provided in RCW 82.32.135, thereof forthwith. If a
37 conference is granted, the department (~~shall~~) must fix the time and
38 place therefor and notify the petitioner thereof by mail or

1 electronically as provided in RCW 82.32.135. After the conference the
2 department may make such determination as may appear to it to be just
3 and lawful and (~~shall~~) must mail a copy of its determination to the
4 petitioner, or provide a copy of its determination electronically as
5 provided in RCW 82.32.135. If no such petition is filed within the
6 thirty-day period the assessment covered by the notice (~~shall~~)
7 becomes final.

8 (2) The procedures provided for (~~herein shall~~) in this section
9 apply also to a notice denying, in whole or in part, an application
10 for a pollution control tax exemption and credit certificate, with
11 such modifications to such procedures established by departmental
12 rules and regulations as may be necessary to accommodate a claim for
13 exemption or credit.

14 (3) The taxpayer may, at the taxpayer's option, instead file an
15 appeal with the tax court within thirty days after the original
16 notice of additional taxes, interest, or penalties assessed by the
17 department under RCW 82.32.050 or 82.49.050. The taxpayer need not
18 exhaust administrative remedies before filing an appeal with the tax
19 court.

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

22 Any person, having (~~paid any tax, original assessment,~~
23 ~~additional assessment, or corrected assessment of any tax, may apply~~
24 ~~to the department within the time limitation for refund provided in~~
25 ~~this chapter, by petition in writing for a correction of the amount~~
26 ~~paid, and a conference for examination and review of the tax~~
27 ~~liability, in which petition he or she shall set forth the reasons~~
28 ~~why the conference should be granted, and the amount in which the~~
29 ~~tax, interest, or penalty, should be refunded. The department shall~~
30 ~~promptly consider the petition, and may grant or deny it. If denied,~~
31 ~~the petitioner shall be notified by mail, or electronically as~~
32 ~~provided in RCW 82.32.135, thereof forthwith. If a conference is~~
33 ~~granted, the department shall notify the petitioner by mail, or~~
34 ~~electronically as provided in RCW 82.32.135, of the time and place~~
35 ~~fixed therefor. After the hearing, the department may make such~~
36 ~~determination as may appear to it just and lawful, and shall mail a~~
37 ~~copy of its determination to the petitioner, or provide a copy of its~~
38 ~~determination electronically as provided in RCW 82.32.135.))~~
39 requested a refund from the department under RCW 82.32.060 and having

1 received a notice of denial of the requested refund, may, within the
2 time limitation for refund provided in this chapter, petition the
3 department in writing for a correction of the refund denial. The
4 petition must set forth the amount of the tax, interest, or penalty
5 the taxpayer contends should be refunded and the reasons. The
6 department must promptly consider the petition, and may grant or deny
7 it and must notify the taxpayer of its decision by mail, or
8 electronically as provided in RCW 82.32.135. If denied, the taxpayer
9 may file an appeal with the tax court.

10 (2) The taxpayer may, at the taxpayer's option, instead file an
11 appeal with the tax court within thirty days after the department's
12 denial of the taxpayer's requested refund under RCW 82.32.060. The
13 taxpayer need not exhaust administrative remedies before filing an
14 appeal with the tax court.

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

17 (1) Any person, except one who has failed to keep and preserve
18 books, records, and invoices as required in this chapter and chapters
19 82.32A and 82.24 RCW, having paid any tax as required and feeling
20 aggrieved by the amount of the tax, may appeal to the superior court
21 of Thurston county(~~7~~). The appeal must be filed within the time
22 limitation for a refund provided in this chapter (~~82.32-RCW~~) or, if
23 an application for refund has been made to the department within that
24 time limitation, then within thirty days after rejection of the
25 application, whichever time limitation is later. In the appeal the
26 taxpayer (~~shall~~) must set forth the amount of the tax imposed upon
27 the taxpayer which the taxpayer concedes to be the correct tax and
28 the reason why the tax should be reduced or abated. The appeal shall
29 be perfected by serving a copy of the notice of appeal upon the
30 department within the time (~~herein~~) specified in this section and
31 by filing the original thereof with proof of service with the clerk
32 of the superior court of Thurston county.

33 (2) The trial in the superior court on appeal (~~shall~~) must be
34 de novo and without the necessity of any pleadings other than the
35 notice of appeal. At trial, the burden (~~shall~~) rests upon the
36 taxpayer to prove that the tax as paid by the taxpayer is incorrect,
37 either in whole or in part, and to establish the correct amount of
38 the tax. In such proceeding the taxpayer (~~shall be~~) is deemed the
39 plaintiff, and the state, the defendant; and both parties (~~shall~~

1 ~~be~~) are entitled to subpoena the attendance of witnesses as in other
2 civil actions and to produce evidence that is competent, relevant,
3 and material to determine the correct amount of the tax that should
4 be paid by the taxpayer. Either party may seek appellate review in
5 the ~~((same manner as other civil actions are appealed to the~~
6 ~~appellate courts))~~ tax court in the manner provided in section 109 of
7 this act.

8 (3) It ~~((shall))~~ is not ~~((be))~~ necessary for the taxpayer to
9 protest against the payment of any tax or to make any demand to have
10 the same refunded or to petition the director for a hearing in order
11 to appeal to the superior court, but no court action or proceeding of
12 any kind ~~((shall))~~ may be maintained by the taxpayer to recover any
13 tax paid, or any part thereof, except as ~~((herein))~~ provided in this
14 section or chapter 2.--- RCW (the new chapter created in section 301
15 of this act).

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

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

22 (1) Any vessel owner disputing an appraised value under RCW
23 82.49.050 or disputing whether the vessel is taxable, may petition
24 for a conference with the department as provided under RCW 82.32.160,
25 or for reduction of the tax due as provided under RCW 82.32.170. The
26 taxpayer may, at the taxpayer's option, instead file an appeal with
27 the tax court within thirty days after the date that the department
28 notified the vessel owner of the department's appraised value. The
29 vessel owner need not exhaust administrative remedies before filing
30 an appeal with the tax court.

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

35 (3) In deciding a case appealed under this section, the ~~((board~~
36 ~~of tax appeals))~~ tax court may require an independent appraisal of
37 the vessel. The cost of the independent appraisal ~~((shall))~~ must be
38 apportioned between the department and the vessel owner as provided
39 by the ~~((board))~~ court.

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

3 (1) The department (~~(of revenue shall have)~~) has power to direct
4 and to order any county board of equalization to raise or lower the
5 valuation of any taxable property, or to add any property to the
6 assessment list, or to perform or complete any other duty required by
7 statute. The department (~~(of revenue)~~) may require any such board of
8 equalization to reconvene after its adjournment for the purpose of
9 performing any order or requirement made by the department (~~(of~~
10 ~~revenue)~~) and may make such orders as it (~~(shall)~~) determines to be
11 just and necessary.

12 (2) The department may require any county board of equalization
13 to reconvene at any time for the purpose of performing or completing
14 any duty or taking any action it might lawfully have performed or
15 taken at any of its previous meetings. No board may be reconvened
16 later than three years after the date of adjournment of its regularly
17 convened session. If such board of equalization (~~(shall)~~) fails or
18 refuses (~~(forthwith)~~) to comply with any such order or requirement of
19 the department (~~(of revenue)~~), the department (~~(of revenue shall~~
20 ~~have)~~) has the power to take any other appropriate action, or to make
21 such correction or change in the assessment list, and such
22 corrections and changes (~~(shall)~~) must be a part of the record of the
23 proceedings of the (~~(said)~~) board of equalization(~~(:—PROVIDED,~~
24 ~~That)~~). However, in all cases where the department (~~(of revenue~~
25 ~~shall)~~) raises the valuation of any property or adds property to the
26 assessment list, (~~(it shall)~~) the department must give notice either
27 for the same time and in the same manner as is now required in like
28 cases of county boards of equalization, or if (~~(it shall deem)~~) the
29 department deems such method of giving notice impracticable it
30 (~~(shall)~~) must give notice by publication thereof in a newspaper of
31 general circulation within the county in which the property affected
32 is situated once each week for two consecutive weeks, and the
33 department (~~(of revenue shall)~~) may not proceed to raise such
34 valuation or add such property to the assessment list until a period
35 of five days (~~(shall have)~~) has elapsed subsequent to the date of the
36 last publication of such notice(~~(:—PROVIDED FURTHER, That)~~).
37 Moreover, in appeals to the (~~(board of tax appeals)~~) tax court by any
38 taxpayer or taxing unit concerning any action of the county board of
39 equalization (~~(shall)~~), the court may not raise the valuation of the
40 property to an amount greater than the larger of either the valuation

1 of the property by the county assessor or the valuation of the
2 property assigned by the county board of equalization. Such notice
3 (~~shall~~) must give the legal description of each tract of land
4 involved, or a general description in case of personal property; the
5 tax record-owner thereof; the assessed value thereof determined by
6 the county board of equalization in case the property is on the
7 assessment roll; and the assessed value thereof as determined by the
8 department (~~of revenue~~) and (~~shall~~) must state that the
9 department (~~of revenue~~) proposes to increase the assessed valuation
10 of such property to the amount stated and to add such property to the
11 assessment list at the assessed valuation stated. The necessary
12 expense incurred by the department (~~of revenue~~) in making such
13 reassessment and/or adding such property to the assessment list
14 (~~shall~~) must be borne by the county or township in which the
15 property as reassessed and/or so added to the assessment list is
16 situated and (~~shall~~) must be paid out of the proper funds of such
17 county upon the order of the department of revenue.

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

20 (1) Any taxpayer (~~or taxing unit~~) feeling aggrieved by the
21 action of any county board of equalization may appeal to the (~~board~~
22 ~~of tax appeals~~) tax court by filing with the (~~board of tax appeals~~
23 ~~in accordance with RCW 1.12.070~~) tax court a notice of appeal within
24 thirty days after the mailing of the decision of such board of
25 equalization, which notice (~~shall~~) must specify the actions
26 complained of; and in like manner any county assessor may appeal to
27 the (~~board of tax appeals~~) tax court from any action of any county
28 board of equalization. (~~There shall be no fee charged for the filing~~
29 ~~of an appeal. The board shall transmit a copy of the notice of appeal~~
30 ~~to all named parties within thirty days of its receipt by the board.~~
31 ~~Appeals which are not filed as provided in this section shall be~~
32 ~~dismissed. The board of tax appeals shall~~) The tax appellant must
33 transmit a copy of the notice of appeal to all named parties within
34 thirty days of the appeal being filed in the tax court. Appeals which
35 are not filed as provided in this section must be dismissed. The tax
36 court must require the board appealed from to file a true and correct
37 copy of its decision in such action and all evidence taken in
38 connection therewith, and may receive further evidence, and (~~shall~~)
39 must make such order as in its judgment is just and proper.

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

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

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

23 (a) Gross proceeds from sales on the stump of similar timber of
24 like quality and character at similar locations, and in similar
25 quantities;

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

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

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

38 (3) The preliminary area designations and stumpage value tables
39 and any revisions thereof are subject to review by the ways and means

1 committees of the house of representatives and senate prior to
2 finalization. Tables of stumpage values (~~(shall)~~) must be signed by
3 the director or the director's designee. A copy thereof (~~(shall)~~)
4 must be mailed to anyone who has submitted to the department a
5 written request for a copy.

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

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

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

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

29 (a)(i) The term "net cash rental" means the average rental paid
30 on an annual basis, in cash, for the land being appraised and other
31 farm and agricultural land of similar quality and similarly situated
32 that is available for lease for a period of at least three years to
33 any reliable person without unreasonable restrictions on its use for
34 production of agricultural crops. There is allowed as a deduction
35 from the rental received or computed any costs of crop production
36 charged against the landlord if the costs are such as are customarily
37 paid by a landlord. If "net cash rental" data is not available, the
38 earning or productive capacity of farm and agricultural lands is
39 determined by the cash value of typical or usual crops grown on land

1 of similar quality and similarly situated averaged over not less than
2 five years. Standard costs of production are allowed as a deduction
3 from the cash value of the crops.

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

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

16 (ii) The "rate of interest" must be determined annually by a rule
17 adopted by the department (~~(of revenue)~~) and such rule must be
18 published in the state register not later than January 1st of each
19 year for use in that assessment year. The department (~~(of revenue)~~)
20 determination may be appealed to the (~~(state board of tax appeals)~~)
21 tax court within thirty days after the date of publication by any
22 owner of farm or agricultural land or the assessor of any county
23 containing farm and agricultural land.

24 (c) (~~(The)~~) "Component for property taxes" (~~(is)~~) means a figure
25 obtained by dividing the assessed value of all property in the county
26 into the property taxes levied within the county in the year
27 preceding the assessment and multiplying the quotient obtained by one
28 hundred.

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

31 (1) Any applicant aggrieved by the department's (~~(of revenue's)~~)
32 denial of an exemption application may petition the (~~(state board of~~
33 ~~tax appeals)~~) tax court to review an application for either real or
34 personal property tax exemption and the (~~(board shall)~~) tax court
35 must consider any appeals to determine (~~(+1)~~): If the property is
36 entitled to an exemption(~~(+)~~); and (~~(+2)~~) the amount or portion
37 thereof.

38 (2) A county assessor of the county in which the exempted
39 property is located (~~(shall be)~~) is empowered to appeal to the

1 (~~state board of tax appeals~~) tax court to review any real or
2 personal property tax exemption approved by the department (~~of~~
3 ~~revenue which~~) that he or she feels is not warranted.

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

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

8 (1) Each claimant applying for assistance under RCW 84.39.010
9 (~~shall~~) must file a claim with the department, on forms prescribed
10 by the department, no later than thirty days before the tax is due.
11 The department may waive this requirement for good cause shown. The
12 department (~~shall~~) must supply forms to the county assessor to
13 allow persons to apply for the program at the county assessor's
14 office.

15 (2) The claim (~~shall~~) must designate the property to which the
16 assistance applies and (~~shall~~) must include a statement setting
17 forth (~~(a)~~): A list of all members of the claimant's household(~~(7~~
18 ~~(b)~~); facts establishing the eligibility under this section(~~(7)~~);
19 and (~~(e)~~) any other relevant information required by the rules of
20 the department. Each copy (~~shall~~) must be signed by the claimant
21 subject to the penalties as provided in chapter 9A.72 RCW for false
22 swearing. The first claim (~~shall~~) must include proof of the
23 claimant's age acceptable to the department.

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

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

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

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

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

35 (b) The department of veterans affairs (~~shall~~) must assist an
36 eligible widow or widower in the preparation and submission of an
37 application and the procurement of necessary substantiating
38 documentation.

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

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

9 (1) The owner or person responsible for payment of taxes on any
10 property may petition the county board of equalization for a change
11 in the assessed valuation placed upon such property by the county
12 assessor or for any other reason specifically authorized by statute.
13 Such petition must be made on forms prescribed or approved by the
14 department (~~of revenue~~) and any petition not conforming to those
15 requirements or not properly completed may not be considered by the
16 board. The petition must be filed with the board:

17 (a) On or before July 1st of the year of the assessment or
18 determination;

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

21 (c) Within thirty days after the date that the assessor
22 electronically (i) transmitted the assessment, value change notice,
23 or other notice, or (ii) notified the owner or person responsible for
24 payment of taxes that the assessment, value change notice, or other
25 notice was available to be accessed by the owner or other person; or

26 (d) Within a time limit of up to sixty days adopted by the county
27 legislative authority, whichever is later. If a county legislative
28 authority sets a time limit, the authority may not change the limit
29 for three years from the adoption of the limit.

30 (2) The board of equalization may waive the filing deadline if
31 the petition is filed within a reasonable time after the filing
32 deadline and the petitioner shows good cause for the late filing.
33 However, the board of equalization must waive the filing deadline for
34 the circumstance described under (f) of this subsection if the
35 petition is filed within a reasonable time after the filing deadline.
36 The decision of the board of equalization regarding a waiver of the
37 filing deadline is final and not appealable under RCW 84.08.130. Good
38 cause may be shown by one or more of the following events or
39 circumstances:

1 (a) Death or serious illness of the taxpayer or his or her
2 immediate family;

3 (b) The taxpayer was absent from the address where the taxpayer
4 normally receives the assessment or value change notice, was absent
5 for more than fifteen days of the days allowed in subsection (1) of
6 this section before the filing deadline, and the filing deadline is
7 after July 1;

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

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

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

14 (f) The taxpayer was not sent a revaluation notice under RCW
15 84.40.045 for the current assessment year and the taxpayer can
16 demonstrate both of the following:

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

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

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

22 (3) The owner or person responsible for payment of taxes on any
23 property may request that the appeal be heard by the (~~state board of~~
24 ~~tax appeals~~) tax court without a hearing by the county board of
25 equalization when the assessor, the owner or person responsible for
26 payment of taxes on the property, and a majority of the county board
27 of equalization agree that a direct appeal to the (~~state board of~~
28 ~~tax appeals~~) tax court is appropriate. The (~~state board of tax~~
29 ~~appeals~~) tax court may reject the appeal, in which case the county
30 board of equalization must consider the appeal under RCW 84.48.010.
31 Notice of such a rejection, together with the reason therefor, must
32 be provided to the affected parties and the county board of
33 equalization within thirty days of receipt of the direct appeal by
34 the (~~state board~~) tax court.

35 **Sec. 221.** RCW 84.48.080 and 2017 3rd sp.s. c 13 s 305 are each
36 amended to read as follows:

37 (1) Annually during the months of September and October, the
38 department (~~of revenue shall~~) must examine and compare the returns
39 of the assessment of the property in the several counties of the

1 state, and the assessment of the property of railroad and other
2 companies assessed by the department, and proceed to equalize the
3 same, so that each county in the state (~~shall~~) must pay its due and
4 just proportion of the taxes for state purposes for such assessment
5 year, according to the ratio the valuation of the property in each
6 county bears to the total valuation of all property in the state.

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

23 (b) The department (~~shall~~) must keep a full record of its
24 proceedings and the same (~~shall~~) must be published annually by the
25 department.

26 (2) The department (~~shall~~) must levy the state taxes authorized
27 by law. The amount levied in any one year for general state purposes
28 (~~shall~~) may not exceed the lawful dollar rate on the dollar of the
29 assessed value of the property of the entire state, which assessed
30 value (~~shall~~) must be one hundred percent of the true and fair
31 value of the property in money.

32 (a) The department (~~shall~~) must apportion the amount of tax for
33 state purposes levied under RCW 84.52.065 (1) and (2) by the
34 department, among the several counties, in proportion to the
35 valuation of the taxable property of the county for the year as
36 equalized by the department(~~+~~). However, for purposes of this
37 apportionment, the department (~~shall~~) must recompute the previous
38 year's levies imposed under RCW 84.52.065 (1) and (2) and the
39 apportionment thereof to correct for changes and errors in taxable
40 values reported to the department after October 1st of the preceding

1 year and (~~shall~~) must adjust the apportioned amount of the current
2 year's state levy under RCW 84.52.065 (1) and (2) for each county by
3 the difference between the apportioned amounts established by the
4 original and revised levy computations for the previous year's levies
5 under RCW 84.52.065 (1) and (2).

6 (b) For purposes of this section, changes in taxable values mean
7 a final adjustment made by a county board of equalization, the
8 (~~state board of tax appeals, or a~~) tax court, or other court of
9 competent jurisdiction and (~~shall~~) includes additions of omitted
10 property, other additions or deletions from the assessment or tax
11 rolls, any assessment return provided by a county to the department
12 subsequent to December 1st, or a change in the indicated ratio of a
13 county. Errors in taxable values mean errors corrected by a final
14 reviewing body.

15 (3) The department has authority to adopt rules and regulations
16 to enforce obedience to its orders in all matters in relation to the
17 returns of county assessments, the equalization of values, and the
18 apportionment of the state levy by the department.

19 (4) After the completion of the duties prescribed in this
20 section, the director of the department (~~shall~~) must certify the
21 record of the proceedings of the department under this section, the
22 tax levies made for state purposes and the apportionment thereof
23 among the counties, and the certification (~~shall~~) must be available
24 for public inspection.

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

27 (1) Whenever any property value or claim for exemption or
28 cancellation of a property assessment is appealed to the (~~state~~
29 ~~board of tax appeals or~~) tax court or other court of competent
30 jurisdiction and the dollar difference between the total value
31 asserted by the taxpayer and the total value asserted by the opposing
32 party exceeds one-fourth of one percent of the total assessed value
33 of property in the county, the assessor (~~shall~~) may use only that
34 portion of the total value which is not in controversy for purposes
35 of computing the levy rates and extending the tax on the tax roll in
36 accordance with this chapter, unless the (~~state board of tax~~
37 ~~appeals~~) tax court or other court has issued its determination at
38 the time of extending the tax.

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

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

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

34 (2) Upon canceling taxes deemed uncollectible, the county
35 commissioners (~~shall~~) must notify the county treasurer of such
36 action, whereupon the county treasurer (~~shall~~) must deduct on the
37 treasurer's records the amount of such uncollectible taxes due the
38 various state funds and (~~shall~~) must immediately notify the
39 department (~~of revenue~~) of the treasurer's action and of the reason

1 therefor; which uncollectible tax (~~shall not then nor thereafter~~
2 ~~be~~) is not due or owing the various state funds and the necessary
3 corrections (~~shall~~) must be made by the county treasurer upon the
4 quarterly settlement next following.

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

22 **Sec. 224.** RCW 84.69.020 and 2017 3rd sp.s. c 13 s 310 are each
23 amended to read as follows:

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

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

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

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

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

32 (~~(5)~~) (e) Paid with respect to improvements which did not exist
33 on assessment date;

34 (~~(6)~~) (f) Paid under levies or statutes adjudicated to be
35 illegal or unconstitutional;

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

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

5 ~~((9))~~ (i) Paid on the basis of an assessed valuation which was
6 appealed to the county board of equalization and ordered reduced by
7 the board;

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

16 ~~((11))~~ (k) Paid as a state property tax levied upon property,
17 the assessed value of which has been established by the (~~(state board~~
18 ~~of tax appeals)~~) tax court for the year of such levy(~~(: PROVIDED,~~
19 ~~HOWEVER, That)~~). However, the amount refunded (~~(shall)~~) may only be
20 for the difference between the state property tax paid and the amount
21 of state property tax which would, when added to all other property
22 taxes within the one percent limitation of Article VII, section 2 of
23 the state Constitution equal one percent of the assessed value
24 established by the (~~(board)~~) court;

25 ~~((12))~~ (l) Paid on the basis of an assessed valuation which was
26 adjudicated to be unlawful or excessive(~~(: PROVIDED, That)~~). However,
27 the amount refunded (~~(shall)~~) must be for the difference between the
28 amount of tax which was paid on the basis of the valuation adjudged
29 unlawful or excessive and the amount of tax payable on the basis of
30 the assessed valuation determined as a result of the proceeding;

31 ~~((13))~~ (m) Paid on property acquired under RCW 84.60.050, and
32 canceled under RCW 84.60.050(2);

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

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

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

38 (2) No refunds under the provisions of this section (~~(shall)~~) may
39 be made because of any error in determining the valuation of
40 property, except as authorized in subsection(~~(s (9), (10), (11), and~~

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

13 (3) The county treasurer of each county must make all refunds
14 determined to be authorized by this section, and by the first Monday
15 in February of each year, report to the county legislative authority
16 a list of all refunds made under this section during the previous
17 year. The list is to include the name of the person receiving the
18 refund, the amount of the refund, and the reason for the refund.

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

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

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

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

27 (c) Stating the statutory ground upon which the refund is
28 claimed.

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

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

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

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

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

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

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

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

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

18 (b) Reimbursing the taxing district for taxes abated or
19 (~~cancelled~~) canceled, offset by any supplemental taxes collected
20 under this title, other than amounts collected under RCW 84.52.018
21 within the preceding twelve months. This subsection (1)(b) only
22 applies to abatements and cancellations that do not require a refund
23 under this chapter. Abatements and cancellations that require a
24 refund are included within the scope of (a) of this subsection.

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

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

31 (2)(a) All reports, documents, surveys, books, records, files,
32 papers, or written material in the possession of the state board of
33 tax appeals must be delivered to the custody of the tax court. All
34 cabinets, furniture, office equipment, motor vehicles, and other
35 tangible property employed by the state board of tax appeals must be
36 made available to the tax court. All funds, credits, or other assets

1 held by the state board of tax appeals must be assigned to the tax
2 court.

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

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

12 (3) All employees of the state board of tax appeals are
13 transferred to the jurisdiction of the tax court. All employees
14 classified under chapter 41.06 RCW, the state civil service law, are
15 assigned to the tax court to perform their usual duties upon the same
16 terms as formerly, without any loss of rights, subject to any action
17 that may be appropriate thereafter in accordance with the laws and
18 rules governing state civil service.

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

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

26 (6) If apportionments of budgeted funds are required because of
27 the transfers directed by this section, the director of financial
28 management must certify the apportionments to the agencies affected,
29 the state auditor, and the state treasurer. Each of these must make
30 the appropriate transfer and adjustments in funds and appropriation
31 accounts and equipment records in accordance with the certification.

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

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

35 (2) RCW 82.03.020 (Members—Number—Qualifications—Appointment)
36 and 2018 c 174 s 1 & 1967 ex.s. c 26 s 31;

37 (3) RCW 82.03.030 (Terms—Vacancies) and 2018 c 174 s 2 & 1967
38 ex.s. c 26 s 32;

1 (4) RCW 82.03.040 (Removal of members—Grounds—Procedure) and
2 2018 c 174 s 3 & 1967 ex.s. c 26 s 33;

3 (5) RCW 82.03.050 (Operation on full-time basis—Salary—
4 Compensation—Travel expenses) and 2018 c 174 s 4, 2013 c 23 s 311,
5 1975-'76 2nd ex.s. c 34 s 176, 1970 ex.s. c 65 s 2, & 1967 ex.s. c 26
6 s 34;

7 (6) RCW 82.03.060 (Members not to be candidate or hold public
8 office, engage in inconsistent occupation nor be on political
9 committee—Restriction on leaving board) and 2018 c 174 s 5, 2013 c 23
10 s 312, & 1967 ex.s. c 26 s 35;

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

13 (8) RCW 82.03.080 (Chair) and 2018 c 174 s 7, 2013 c 23 s 313, &
14 1967 ex.s. c 26 s 37;

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

17 (10) RCW 82.03.100 (Findings and decisions—Signing—Filing—
18 Public inspection) and 2018 c 174 s 10 & 1967 ex.s. c 26 s 39;

19 (11) RCW 82.03.110 (Publication of findings and decisions) and
20 1967 ex.s. c 26 s 40;

21 (12) RCW 82.03.120 (Journal of final findings and decisions) and
22 2018 c 174 s 12, 1988 c 222 s 3, & 1967 ex.s. c 26 s 41;

23 (13) RCW 82.03.130 (Appeals to board—Jurisdiction as to types of
24 appeals—Filing) and 2005 c 253 s 7, 1998 c 54 s 1, 1994 c 123 s 3,
25 1992 c 206 s 9, 1989 c 378 s 4, 1982 1st ex.s. c 46 s 6, 1977 ex.s. c
26 284 s 2, & 1967 ex.s. c 26 s 42;

27 (14) RCW 82.03.140 (Appeals to board—Election of formal or
28 informal hearing) and 2018 c 174 s 13, 2000 c 103 s 1, 1988 c 222 s
29 4, 1982 1st ex.s. c 46 s 8, & 1967 ex.s. c 26 s 43;

30 (15) RCW 82.03.150 (Appeals to board—Informal hearings, powers of
31 board or tax referees—Assistance) and 2018 c 174 s 14, 2000 c 103 s
32 2, 1988 c 222 s 5, & 1967 ex.s. c 26 s 44;

33 (16) RCW 82.03.160 (Appeals to board—Formal hearings, powers of
34 board or tax referees—Assistance) and 2018 c 174 s 15, 2000 c 103 s
35 3, 1989 c 175 s 175, 1988 c 222 s 6, & 1967 ex.s. c 26 s 45;

36 (17) RCW 82.03.170 (Rules of practice and procedure) and 2018 c
37 174 s 16, 1988 c 222 s 7, & 1967 ex.s. c 26 s 46;

38 (18) RCW 82.03.180 (Judicial review) and 2000 c 103 s 4, 1989 c
39 175 s 176, 1982 1st ex.s. c 46 s 9, & 1967 ex.s. c 26 s 47;

1 (19) RCW 82.03.190 (Appeal to board from denial of petition or
2 notice of determination as to reduction or refund—Procedure—Notice)
3 and 2012 c 39 s 3, 1998 c 54 s 2, 1989 c 378 s 5, 1983 c 3 s 211,
4 1979 ex.s. c 209 s 50, 1975 1st ex.s. c 158 s 3, & 1967 ex.s. c 26 s
5 48; and

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

8 **PART III**

9 **Miscellaneous Provisions**

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

12 NEW SECTION. **Sec. 302.** If Senate Joint Resolution No. . . .
13 (S-1002/19) is validly submitted to and is approved and ratified by
14 the voters at the next general election:

15 (1) This act, except for sections 228 and 229 of this act, takes
16 effect January 1, 2020; and

17 (2) Sections 228 and 229 of this act take effect July 1, 2021.

--- END ---