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HOUSE BILL 2437

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State of Washington

54th Legislature

1996 Regular Session

By Representatives Morris, Grant, Chappell, Romero, Quall, Costa and Kessler

Read first time 01/10/96. Referred to Committee on Finance.

1 AN ACT Relating to limiting the valuation of property for which the  
2 valuation is appealed; amending RCW 84.40.038; and creating a new  
3 section.

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

5 **Sec. 1.** RCW 84.40.038 and 1994 c 123 s 4 are each amended to read  
6 as follows:

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

16 (2) The board of equalization may waive the filing deadline if the  
17 petition is filed within a reasonable time after the filing deadline  
18 and the petitioner shows good cause for the late filing. The decision  
19 of the board of equalization regarding a waiver of the filing deadline

1 is final and not appealable under RCW 84.08.130. Good cause may be  
2 shown by one or more of the following events or circumstances:

3 (a) Death or serious illness of the taxpayer or his or her  
4 immediate family;

5 (b) The taxpayer was absent from the address where the taxpayer  
6 normally receives the assessment or value change notice, was absent for  
7 more than fifteen of the thirty days prior to the filing deadline, and  
8 the filing deadline is after July 1;

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

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

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

15 (f) Other circumstances as the department may provide by rule.

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

28 (4) If the petition is regarding property with a true and fair  
29 value under two hundred fifty thousand dollars, neither the county  
30 board of equalization nor the state board of tax appeals may change the  
31 amount of the valuation to an amount greater than the assessed  
32 valuation placed upon the property by the county assessor.

33 NEW SECTION. Sec. 2. This act shall be effective for taxes levied  
34 for collection in 1997 and thereafter.

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