

HB 2574

Bill Analysis

January 29, 1998

Brief Description: Revising provisions for filing with the state tax board.

Bill Sponsors: Representative Reams; by request of Board of Tax Appeals.

Staff: Bob Longman, 786-7139.

Background: The Board of Tax Appeals hears appeals and issues decisions for tax disputes. For state excise taxes, the board hears appeals from decisions of the Department of Revenue. For property taxes, the board hears appeals of Department of Revenue decisions regarding utility valuations and property tax exemptions. The board also hears appeals of property tax valuation decisions by county boards of equalization. County boards of equalization provide the first level of appeal for property owners who dispute the assessed values determined by county assessors. The board also hears appeals of a few other issues as provided by statute.

A person appealing to the Board of Tax Appeals is required to file a notice of appeal with the board not more than thirty days after the decision being appealed. The appellant must also give a copy of the notice of appeal to the opposing parties (generally a county assessor or the Department of Revenue) within the same time period. For property taxes, the statutes expressly provide that these requirements are met if the notice and copies are postmarked on or before the thirtieth day. The excise tax statutes do not state whether a postmark is sufficient proof of timely compliance with notice of appeal requirements. However, under the rules of the board a postmark is acceptable proof for both property tax and excise tax appeals.

Under a general statute, documents which must be filed with state or local government are deemed filed on the date of the postmark, if sent by mail.

Summary of Bill: The general statute which provides that documents are deemed filed on the date of the postmark is expressly applied to the Board of Tax Appeals. Persons appealing to the board are relieved of the duty of providing copies of the notice of appeal to opposing parties. The board must transmit copies of the notice of appeal to all named parties within thirty days of receipt by the board.

Appropriation: None.

House of Representatives
Office of Program Research
Finance Committee

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Fiscal Note: Requested.

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