



1 (b) Taxpayers should have full opportunity for settlement and the  
2 right to a fair and impartial hearing prior to being required to pay  
3 a disputed tax; and

4 (c) Appeal procedures should encourage the resolution of tax  
5 disputes through mediation and other settlement processes.

6 (2) Therefore, the legislature finds that establishing a new tax  
7 appeal division in the court of appeals to resolve tax disputes will  
8 create an independent tax appeal forum within the judicial branch of  
9 government to promote public confidence in the tax system, insuring  
10 both the appearance and reality of due process and fundamental  
11 fairness, while promoting the consistency and predictability of tax  
12 decisions. The legislature further finds that hearing procedures  
13 should recognize financial practicalities, and finds that the  
14 procedural rules for the commissioner department should therefore  
15 provide for informal appeals and taxpayer representation by  
16 nonlawyers.

17 (3) This act must be interpreted and construed to further the  
18 purposes of the act, and court rules adopted for implementing this  
19 act should be structured and construed to further this intent.

20 **Sec. 102.** RCW 2.06.020 and 2009 c 77 s 1 are each amended to  
21 read as follows:

22 The court shall have three divisions(~~(, one of which shall be~~  
23 ~~headquartered in Seattle, one of which shall be headquartered in~~  
24 ~~Spokane, and one of which shall be headquartered in Tacoma:))~~ of  
25 general appellate jurisdiction and one division for tax appeals. The  
26 first division of general appellate jurisdiction shall be  
27 headquartered in Seattle, the second division of general appellate  
28 jurisdiction shall be headquartered in Tacoma, the third division of  
29 general appellate jurisdiction shall be headquartered in Spokane, and  
30 the tax appeal division with statewide jurisdiction.

31 (1) The first division shall have twelve judges from three  
32 districts, as follows:

33 (a) District 1 shall consist of King county and shall have eight  
34 judges;

35 (b) District 2 shall consist of Snohomish county and shall have  
36 two judges; and

37 (c) District 3 shall consist of Island, San Juan, Skagit, and  
38 Whatcom counties and shall have two judges.

1 (2) The second division shall have eight judges from the  
2 following districts:

3 (a) District 1 shall consist of Pierce county and shall have  
4 three judges;

5 (b) District 2 shall consist of Clallam, Grays Harbor, Jefferson,  
6 Kitsap, Mason, and Thurston counties and shall have three judges;

7 (c) District 3 shall consist of Clark, Cowlitz, Lewis, Pacific,  
8 Skamania, and Wahkiakum counties and shall have two judges.

9 (3) The third division shall have five judges from the following  
10 districts:

11 (a) District 1 shall consist of Ferry, Lincoln, Okanogan, Pend  
12 Oreille, Spokane, and Stevens counties and shall have two judges;

13 (b) District 2 shall consist of Adams, Asotin, Benton, Columbia,  
14 Franklin, Garfield, Grant, Walla Walla, and Whitman counties and  
15 shall have one judge;

16 (c) District 3 shall consist of Chelan, Douglas, Kittitas,  
17 Klickitat, and Yakima counties and shall have two judges.

18 (4) The tax appeal division shall have three judges, one from  
19 each division specified in subsections (1) through (3) of this  
20 section, and shall have statewide jurisdiction. The tax appeal  
21 division may hold hearings in any location in the state that is  
22 convenient to the parties. The county clerk or board of county  
23 commissioners, upon a reasonable request of a judge of the tax appeal  
24 division, shall provide suitable rooms for hearings.

25 NEW SECTION. Sec. 103. A new section is added to chapter 2.06  
26 RCW to read as follows:

27 The tax appeal division must consist of two departments:

28 (1) The main department:

29 (a) The main department of the tax appeal division must consist  
30 of three judges who may individually hear and decide tax appeals,  
31 except en banc proceedings that must be heard by a three judge panel.

32 (b) Upon petition by a party, the main department must initially  
33 hear appeals that involve complex issues, issues of substantial  
34 public importance, or issues that require expertise beyond a  
35 commissioner's proficiency. Unless otherwise allowed by the presiding  
36 judge for good cause shown, the petition for a direct appeal to the  
37 main department must be filed within sixty days of the filing of the  
38 initial appeal.

1 (c) A party may petition for an en banc hearing of the appeal, or  
2 en banc review of a final decision of the main department when: (i)  
3 The decision under appeal conflicts with a decision of the supreme  
4 court or a prior decision of the tax appeal division; or (ii) the  
5 appeal involves one or more questions of exceptional public  
6 importance; and (iii) there are no genuine issues of material  
7 fact. In so far as possible, en banc proceedings must be conducted in  
8 accordance with the rules of appellate procedure applicable in the  
9 divisions of general appellate jurisdiction.

10 (d) Decisions of the main department of the tax appeal division  
11 must be rendered no later than six months after submission of the  
12 last brief filed subsequent to completion of the hearing or, if  
13 briefs are not submitted, then no later than six months after  
14 completion of the hearing. The court may extend the six-month period,  
15 for good cause, up to three additional months; and

16 (2) The commissioner department:

17 (a) The commissioner department must hear all appeals that are  
18 not heard initially by the main department. The judges of the main  
19 department must appoint one or more individuals to sit as  
20 commissioners at locations within the state as the presiding judge  
21 must determine and must perform such duties as the presiding judge of  
22 the tax appeal division may direct. Commissioners may be appointed to  
23 serve on either a full-time or part-time basis.

24 (b) Qualifications of commissioners:

25 (i) An individual who is appointed as a commissioner must be a  
26 citizen of the United States and a resident of this state and  
27 competent to perform the duties of the office including at least  
28 three years' of experience practicing in state or local tax law.

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

32 (I) Will support the Constitutions of the United States and  
33 Washington and faithfully and honestly discharge the duties of the  
34 office; and

35 (II) Does not hold, and while the individual is a commissioner  
36 will not hold, a position under any political party.

37 (B) The oath or affirmation must be filed with the clerk of the  
38 tax appeal division.

1 (iii) An individual while a commissioner may hold another office  
2 or position of profit or pursue another calling or vocation unless  
3 it:

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

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

8 **Sec. 104.** RCW 2.06.030 and 1980 c 76 s 3 are each amended to  
9 read as follows:

10 (1) The administration and procedures of the court shall be as  
11 provided by rules of the supreme court. The court shall be vested  
12 with all power and authority, not inconsistent with said rules,  
13 necessary to carry into complete execution all of its judgments,  
14 decrees and determinations in all matters within its jurisdiction,  
15 according to the rules and principles of the common law and the  
16 Constitution and laws of this state.

17 (2) For the prompt and orderly administration of justice, the  
18 supreme court may ~~((+1))~~ (a) transfer to the appropriate division of  
19 the court for decision a case or appeal pending before the supreme  
20 court; or ~~((+2))~~ (b) transfer to the supreme court for decision a  
21 case or appeal pending in a division of the court.

22 (3) Subject to the provisions of this section ~~((, the court shall  
23 have))~~ and section 109 of this act, the divisions of general  
24 appellate jurisdiction has exclusive appellate jurisdiction in all  
25 cases except:

26 (a) Cases of quo warranto, prohibition, injunction or mandamus  
27 directed to state officials;

28 (b) Criminal cases where the death penalty has been decreed;

29 (c) Cases where the validity of all or any portion of a statute,  
30 ordinance, tax, impost, assessment or toll is drawn into question on  
31 the grounds of repugnancy to the Constitution of the United States or  
32 of the state of Washington, or to a statute or treaty of the United  
33 States, and the superior court has held against its validity;

34 (d) Cases involving fundamental and urgent issues of broad public  
35 import requiring prompt and ultimate determination; and

36 (e) Cases involving substantive issues on which there is a direct  
37 conflict among prevailing decisions of panels of the court or between  
38 decisions of the supreme court;

1 all of which shall be appealed directly to the supreme court(~~(+~~  
2 ~~PROVIDED, That~~)). However, whenever a majority of the court before  
3 which an appeal is pending, but before a hearing thereon, is in doubt  
4 as to whether such appeal is within the categories set forth in  
5 (~~subsection~~) (d) or (e) of this (~~section~~) subsection, the cause  
6 shall be certified to the supreme court for such determination.

7 (4) The appellate jurisdiction of the court of appeals does not  
8 extend to civil actions at law for the recovery of money or personal  
9 property when the original amount in controversy, or the value of the  
10 property does not exceed the sum of two hundred dollars.

11 (5) The court shall have appellate jurisdiction over review of  
12 final decisions of administrative agencies certified by the superior  
13 court pursuant to RCW 34.05.518.

14 (6) Appeals from the court to the supreme court shall be only at  
15 the discretion of the supreme court upon the filing of a petition for  
16 review. No case, appeal or petition for a writ filed in the supreme  
17 court or the court shall be dismissed for the reason that it was not  
18 filed in the proper court, but it shall be transferred to the proper  
19 court.

20 **Sec. 105.** RCW 2.06.040 and 2007 c 34 s 1 are each amended to  
21 read as follows:

22 (~~The court~~) (1) The divisions of general appellate jurisdiction  
23 shall sit in panels of three judges and decisions shall be rendered  
24 by not less than a majority of the panel. In the determination of  
25 causes all decisions of the court shall be given in writing and the  
26 grounds of the decisions shall be stated. All decisions of the court  
27 having precedential value shall be published as opinions of the  
28 court. Each panel shall determine whether a decision of the court has  
29 sufficient precedential value to be published as an opinion of the  
30 court. Decisions determined not to have precedential value shall not  
31 be published. Panels in the first division shall be comprised of such  
32 judges as the chief judge thereof shall from time to time direct.  
33 Judges of the respective divisions may sit in other divisions and  
34 causes may be transferred between divisions, as directed by written  
35 order of the chief justice. The court may hold sessions in cities as  
36 may be designated by rule.

37 (2) The court may establish rules supplementary to and not in  
38 conflict with rules of the supreme court.

1       (3) The final decisions of the main department of the tax appeal  
2 division must be given in writing and the grounds of the decisions  
3 shall be stated. Except for en banc decisions, the decisions by the  
4 main department of the tax appeal division must include findings of  
5 fact and conclusions of law. All decisions by the main department  
6 must be published as opinions of the court.

7       (4) The decisions of the main department in proceedings before a  
8 single judge are subject to discretionary review by the supreme court  
9 in the same manner as the decisions of other divisions of the court  
10 of appeals. Except for decisions rendered in appeals from the  
11 superior court under section 109(3) of this act, the parties to an en  
12 banc decision have a right of appeal to the supreme court.

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

21       **Sec. 106.** RCW 2.06.050 and 2011 c 336 s 11 are each amended to  
22 read as follows:

23       A judge of the court shall be:

24       (1) Admitted to the practice of law in the courts of this state  
25 not less than five years prior to taking office.

26       (2) A resident for not less than one year at the time of  
27 appointment or initial election in the district for which his or her  
28 position was created.

29       (3) A judge of the tax appeal division must have at least five  
30 years' experience as an attorney practicing in state tax law.

31       **Sec. 107.** RCW 2.06.070 and 1969 ex.s. c 221 s 7 are each amended  
32 to read as follows:

33       (1) Upon the taking effect of RCW 2.06.010 through 2.06.100, the  
34 governor shall appoint the judges of the court of appeals for each  
35 district in the numbers provided in RCW 2.06.020, who shall hold  
36 office until the second Monday in January of the year following the  
37 first state general election following the effective date of this  
38 act. In making the original appointments the governor shall take into

1 consideration such factors as: Personal character; intellect;  
2 ability; diversity of background of experience in the practice of the  
3 law; diversity of political philosophy; diversity of educational  
4 experience; and diversity of affiliation with social and economic  
5 groups, for the purpose of establishing a balanced appellate court  
6 with the highest quality of personnel. At the first state general  
7 election after the effective date of this act there shall be elected  
8 from each district the number of judges provided for in RCW 2.06.020.  
9 Upon taking office the judges of each division elected shall come  
10 together at the direction of the chief justice and be divided by lot  
11 into three equal groups; those of the first group shall hold office  
12 until the second Monday in January of 1973, those of the second group  
13 shall hold office until the second Monday in January of 1975, and  
14 those of the third group shall hold office until the second Monday in  
15 January of 1977, and until their successors are elected and  
16 qualified. Thereafter, judges shall be elected for the full term of  
17 six years and until their successors are elected and qualified,  
18 commencing with the second Monday in January succeeding their  
19 election(~~(- PROVIDED, HOWEVER, That)~~). However, if the governor shall  
20 make appointments to the appellate court from membership of the  
21 superior court, the governor shall, in making appointments filling  
22 vacancies created in the superior courts by such action, take into  
23 consideration such factors as: Personal character; intellect;  
24 ability; diversity of background of experience in the practice of the  
25 law; diversity of political philosophy; diversity of educational  
26 experience; and diversity of affiliation with social and economic  
27 groups, for the purpose of maintaining a balanced superior court with  
28 the highest quality of personnel.

29 (2) At the first state general election after the establishment  
30 of the tax appeal division, there must be elected the number of  
31 judges to the tax appeal division provided for in RCW 2.06.020. Upon  
32 taking office the judges elected must come together to be divided by  
33 lot into three equal groups; those of the first group must hold  
34 office until the second Monday in January of 2019, those of the  
35 second group must hold office until the second Monday in January of  
36 2021, and those of the third group must hold office until the second  
37 Monday in January of 2023, and until their successors are elected and  
38 qualified. Thereafter, judges must be elected for the full term of  
39 six years and until their successors are elected and qualified,

1 commencing with the second Monday in January succeeding their  
2 election.

3 **Sec. 108.** RCW 2.06.150 and 1997 c 88 s 3 are each amended to  
4 read as follows:

5 (1) Whenever necessary for the prompt and orderly administration  
6 of justice, the chief justice of the supreme court of the state of  
7 Washington may appoint any regularly elected and qualified judge of  
8 the superior court or any retired judge of a court of record in this  
9 state to serve as judge pro tempore of the court of appeals(~~(+  
10 PROVIDED, HOWEVER, That)~~). However, no judge pro tempore appointed to  
11 serve on the court of appeals may serve more than ninety days in any  
12 one year and a judge pro tempore of the tax appeal division must be  
13 qualified for the position as provided in RCW 2.06.050(3).

14 (2) If the term of a judge of the court of appeals expires with  
15 cases or other judicial business pending, the chief justice of the  
16 supreme court of the state of Washington, upon the recommendation of  
17 the chief presiding judge of the court of appeals, may appoint the  
18 judge to serve as judge pro tempore of the court of appeals, whenever  
19 necessary for the prompt and orderly administration of justice. No  
20 judge may be appointed under this subsection more than one time and  
21 no appointment may exceed sixty days.

22 (3) Before entering upon his or her duties as judge pro tempore  
23 of the court of appeals, the appointee shall take and subscribe an  
24 oath of office as provided for in Article IV, section 28 of the state  
25 Constitution.

26 NEW SECTION. **Sec. 109.** A new section is added to chapter 2.06  
27 RCW to read as follows:

28 (1) Except as otherwise provided in this section, all proceedings  
29 before the tax appeal division must be original, independent  
30 proceedings and must be tried without a jury and de novo. Except as  
31 provided in RCW 84.40.0301, in all appeals to the tax appeal  
32 division, the decision appealed from is presumed correct, and the  
33 appellant has the burden of proving otherwise by a preponderance of  
34 the evidence. The tax appeal division must be given such procedural  
35 powers and authority as necessary to the full exercise of its  
36 jurisdiction, including the power to issue compulsory process as  
37 provided by court rule.

1 (2) The tax appeal division has jurisdiction to hear the  
2 following appeals:

3 (a) Appeals of a notice of denial of a petition or a notice of  
4 assessment made under RCW 82.34.110, 82.32.160, 82.32.170, or  
5 82.49.060;

6 (b) Appeals from a county board of equalization;

7 (c) Appeals by an assessor or landowner from an order of the  
8 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if  
9 filed with the tax division of the court of appeals within ninety  
10 days after the mailing of the order;

11 (d) Appeals by an assessor or owner of an intercounty public  
12 utility or private car company from determinations by the director of  
13 revenue of equalized assessed valuation of property and the  
14 apportionment thereof to a county made pursuant to chapters 84.12 and  
15 84.16 RCW, if filed with the tax division of the court of appeals  
16 within ninety days after mailing of the determination;

17 (e) Appeals by an assessor, landowner, or owner of an intercounty  
18 public utility or private car company from a determination of any  
19 county indicated ratio for such county compiled by the department of  
20 revenue pursuant to RCW 84.48.075, if the appeal is filed after  
21 review of the ratio under RCW 84.48.075(3). A hearing under this  
22 subsection (2)(e) before the court must be expeditiously held in  
23 accordance with rules prescribed by the court and must take  
24 precedence over all matters of the same character;

25 (f) Appeals from the decisions of sale price of second-class  
26 shorelands on navigable lakes by the department of natural resources  
27 pursuant to RCW 79.125.450;

28 (g) Appeals from urban redevelopment property tax apportionment  
29 district proposals established by governmental ordinances pursuant to  
30 RCW 39.88.060;

31 (h) Appeals from interest rates as determined by the department  
32 of revenue for use in valuing farmland under current use assessment  
33 pursuant to RCW 84.34.065;

34 (i) Appeals from revisions to stumpage value tables used to  
35 determine value by the department of revenue pursuant to RCW  
36 84.33.091;

37 (j) Appeals from denial of a tax exemption application by the  
38 department of revenue pursuant to RCW 84.36.850;

39 (k) Appeals pursuant to RCW 84.40.038(3);

40 (l) Appeals pursuant to RCW 84.39.020;

1 (m) Appeals of refunds denied under Title 83 RCW; and

2 (n) Appeals from rulings issued by a tax authority by statute,  
3 rule, or policy that instructs a taxpayer regarding how taxes should  
4 be reported if failure to follow such instructions can result in the  
5 assessment of taxes, interest, or penalties.

6 (3) In addition to appeals under subsection (2) of this section  
7 and except for cases which may be appealed or transferred directly to  
8 the supreme court under RCW 2.06.030, the tax appeal division,  
9 sitting en banc, shall have exclusive appellate jurisdiction over  
10 appeals from the superior court in any case involving the validity of  
11 any tax, assessment, or toll.

12 (4) Except as otherwise specifically provided by law, the  
13 provisions of RCW 1.12.070 apply to all notices of appeal filed with  
14 the tax appeal division.

15 (5) Except in cases involving property taxes unless subject to  
16 RCW 84.52.018, the taxpayer has the right to have his or her case  
17 heard by the tax appeal division prior to the payment of any of the  
18 amounts asserted as due by the tax administration agency and prior to  
19 the posting of any bond.

20 (6) If, with or after the filing of a timely notice of appeal,  
21 the taxpayer pays all or part of the tax or other amount in issue  
22 before the tax appeal division has rendered a decision, the court  
23 must treat the taxpayer's petition as a protest of a denial of a  
24 claim for refund of the amount paid.

25 NEW SECTION. **Sec. 110.** A new section is added to chapter 2.06  
26 RCW to read as follows:

27 (1) The tax appeal division must stay collection of all or any  
28 part of an assessment or additional assessment of the department of  
29 revenue, on petition of the taxpayer, unless it finds that:

30 (a) Staying collection will materially impair the department's  
31 ability to collect the assessment; or

32 (b) The taxpayer's appeal lacks merit and is brought for purposes  
33 of delaying payment of the assessment.

34 (2) The tax appeal division may stay collection in the interest  
35 of justice, or where the taxpayer provides adequate assurance that  
36 collection of the assessment will not be materially impaired.

37 (3) The tax appeal division may impose interest on the amount of  
38 any assessment for which collection is stayed.

1 (4) No stay of collection ordered by the tax appeal division may  
2 stay collection for more than sixty days past the date on which the  
3 tax appeal division issues its final decision or rules on a motion  
4 for reconsideration, whichever is later.

5 (5) Interest imposed under this section is in addition to the  
6 interest imposed under other provisions of law. The interest rate may  
7 be adjusted on the first day of January of each year.

8 (6) The tax appeal division may not stay collection in hearings  
9 where the notice of appeal was filed before January 1, 2017.

10 NEW SECTION. **Sec. 111.** A new section is added to chapter 2.06  
11 RCW to read as follows:

12 (1) An appeal to the tax appeal division is initiated by the  
13 filing of a notice of appeal as provided by court rule. Except for  
14 property tax appeals under RCW 84.08.130, 84.34.065, 84.36.850,  
15 84.40.038, and as otherwise provided, the notice of appeal must be  
16 filed with the tax appeal division within ninety days after receipt  
17 of the tax determination being appealed.

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

21 (3) Upon filing a notice of appeal to the commissioner of the tax  
22 appeal division, the appellant must pay a fee in the amount of fifty  
23 dollars.

24 **PART II**

25 **Conforming and Technical Corrections**

26 **Sec. 201.** RCW 34.05.030 and 2011 1st sp.s. c 43 s 431 are each  
27 amended to read as follows:

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

29 (a) The state militia, or

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

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

34 (2) The provisions of RCW 34.05.410 through 34.05.598 shall not  
35 apply:

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

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

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

8 (d) To actions of the Washington personnel resources board, the  
9 human resources director, or the office of financial management and  
10 the department of enterprise services when carrying out their duties  
11 under chapter 41.06 RCW;

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

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

16 (3) (~~Unless a party makes an election for a formal hearing~~  
17 ~~pursuant to RCW 82.03.140 or 82.03.190,~~) RCW 34.05.410 through  
18 34.05.598 do not apply to a review hearing conducted by the (~~board~~  
19 ~~of tax~~) tax division of the court of appeals.

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

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

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

27 (5) All other agencies, whether or not formerly specifically  
28 excluded from the provisions of all or any part of the administrative  
29 procedure act, shall be subject to the entire act.

30 **Sec. 202.** RCW 34.12.020 and 2010 c 211 s 16 are each reenacted  
31 and amended to read as follows:

32 (~~Unless the context clearly requires otherwise,~~) The  
33 definitions in this section apply throughout this chapter unless the  
34 context clearly requires otherwise.

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

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

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

5 (4) "State agency" means any state board, commission, department,  
6 or officer authorized by law to make rules or to conduct adjudicative  
7 proceedings, except those in the legislative or judicial branches,  
8 the growth management hearings board, the utilities and  
9 transportation commission, the pollution control hearings board, the  
10 shorelines hearings board, the forest practices appeals board, the  
11 environmental and land use hearings office, the board of industrial  
12 insurance appeals, the Washington personnel resources board, and the  
13 public employment relations commission(~~(, and the board of tax~~  
14 ~~appeals)~~).

15 **Sec. 203.** RCW 39.88.060 and 1989 c 378 s 1 are each amended to  
16 read as follows:

17 (1) Any taxing district that objects to the apportionment  
18 district, the duration of the apportionment, the manner of  
19 apportionment, or the propriety of cost items established by the  
20 public improvement ordinance of the sponsor may, within thirty days  
21 after mailing of the ordinance, petition for review thereof by the  
22 (~~state board of tax appeals. The state board of tax appeals shall~~  
23 ~~meet within a reasonable time, hear all the evidence presented by the~~  
24 ~~parties on matters in dispute, and determine the issues upon the~~  
25 ~~evidence as may be presented to it at the hearing. The board~~) tax  
26 division of the court of appeals. The tax division may approve or  
27 deny the public improvement ordinance as enacted or may grant  
28 approval conditioned upon modification of the ordinance by the  
29 sponsor. The decision by the (~~state board of tax appeals shall be~~)  
30 tax division of the court of appeals is final and conclusive but  
31 (~~shall~~) does not preclude modification or discontinuation of the  
32 public improvement.

33 (2) If the sponsor modifies the public improvement ordinance as  
34 directed by the (~~board~~) tax division of the court of appeals, the  
35 public improvement ordinance (~~shall be~~) is effective without  
36 further hearings or findings and (~~shall~~) is not (~~be~~) subject to  
37 any further appeal. If the sponsor modifies the public improvement  
38 ordinance in a manner other than as directed by the (~~board~~) tax  
39 division of the court of appeals, the public improvement ordinance

1 ((shall be)) is subject to the procedures established pursuant to RCW  
2 39.88.040 and 39.88.050.

3 **Sec. 204.** RCW 42.17A.705 and 2012 c 229 s 582 are each amended  
4 to read as follows:

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

7 (1) The chief administrative law judge, the director of  
8 agriculture, the director of the department of services for the  
9 blind, the chief information officer of the office of chief  
10 information officer, the director of the state system of community  
11 and technical colleges, the director of commerce, the director of the  
12 consolidated technology services agency, the secretary of  
13 corrections, the director of early learning, the director of ecology,  
14 the commissioner of employment security, the chair of the energy  
15 facility site evaluation council, the director of enterprise  
16 services, the secretary of the state finance committee, the director  
17 of financial management, the director of fish and wildlife, the  
18 executive secretary of the forest practices appeals board, the  
19 director of the gambling commission, the secretary of health, the  
20 administrator of the Washington state health care authority, the  
21 executive secretary of the health care facilities authority, the  
22 executive secretary of the higher education facilities authority, the  
23 executive secretary of the horse racing commission, the human  
24 resources director, the executive secretary of the human rights  
25 commission, the executive secretary of the indeterminate sentence  
26 review board, the executive director of the state investment board,  
27 the director of labor and industries, the director of licensing, the  
28 director of the lottery commission, the director of the office of  
29 minority and women's business enterprises, the director of parks and  
30 recreation, the executive director of the public disclosure  
31 commission, the executive director of the Puget Sound partnership,  
32 the director of the recreation and conservation office, the director  
33 of retirement systems, the director of revenue, the secretary of  
34 social and health services, the chief of the Washington state patrol,  
35 (~~the executive secretary of the board of tax appeals,~~) the  
36 secretary of transportation, the secretary of the utilities and  
37 transportation commission, the director of veterans affairs, the  
38 president of each of the regional and state universities and the

1 president of The Evergreen State College, and each district and each  
2 campus president of each state community college;

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

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

5 (4) Central Washington University board of trustees, the boards  
6 of trustees of each community college and each technical college,  
7 each member of the state board for community and technical colleges,  
8 state convention and trade center board of directors, Eastern  
9 Washington University board of trustees, Washington economic  
10 development finance authority, Washington energy northwest executive  
11 board, The Evergreen State College board of trustees, executive  
12 ethics board, fish and wildlife commission, forest practices appeals  
13 board, forest practices board, gambling commission, Washington health  
14 care facilities authority, student achievement council, higher  
15 education facilities authority, horse racing commission, state  
16 housing finance commission, human rights commission, indeterminate  
17 sentence review board, board of industrial insurance appeals, state  
18 investment board, commission on judicial conduct, legislative ethics  
19 board, life sciences discovery fund authority board of trustees,  
20 liquor control board, lottery commission, Pacific Northwest electric  
21 power and conservation planning council, parks and recreation  
22 commission, Washington personnel resources board, board of pilotage  
23 commissioners, pollution control hearings board, public disclosure  
24 commission, public employees' benefits board, recreation and  
25 conservation funding board, salmon recovery funding board, shorelines  
26 hearings board, (~~board of tax appeals,~~) transportation commission,  
27 University of Washington board of regents, utilities and  
28 transportation commission, Washington State University board of  
29 regents, and Western Washington University board of trustees.

30 **Sec. 205.** RCW 79.125.450 and 2005 c 155 s 520 are each amended  
31 to read as follows:

32 (1) The legislature finds that maintaining public lands in public  
33 ownership is often in the public interest. However, when second-class  
34 shorelands on navigable lakes have minimal public value, the sale of  
35 those shorelands to the abutting upland owner may not be contrary to  
36 the public interest. However, the purpose of this section is to  
37 remove the prohibition contained in RCW 79.125.200 regarding the sale  
38 of second-class shorelands to abutting owners, whose uplands front on  
39 the shorelands. Nothing contained in this section (~~shall~~) may be

1 construed to otherwise affect the rights of interested parties  
2 relating to public or private ownership of shorelands within the  
3 state.

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

13 (3) Review of the decision of the department regarding the sale  
14 price established for a shoreland to be sold pursuant to this section  
15 may be obtained by the upland owner by filing a petition with the  
16 (~~board of tax appeals created in accordance with chapter 82.03 RCW~~  
17 ~~within thirty~~) tax division of the court of appeals within ninety  
18 days after the mailing of notification by the department to the owner  
19 regarding the price. The (~~board of tax appeals shall~~) tax division  
20 of the court of appeals must review the cases in an adjudicative  
21 proceeding as described in chapter 34.05 RCW, the administrative  
22 procedure act, and the (~~board's~~) court's review (~~shall~~) must be  
23 de novo. Decisions of the (~~board of tax~~) tax division of the court  
24 of appeals regarding fair market values determined pursuant to this  
25 section (~~shall be~~) are final (~~unless appealed to the superior~~  
26 ~~court pursuant to RCW 34.05.510 through 34.05.598~~)).

27 **Sec. 206.** RCW 82.01.090 and 1967 ex.s. c 26 s 6 are each amended  
28 to read as follows:

29 Except for the powers and duties devolved upon the (~~board of tax~~  
30 ~~appeals by the provisions of RCW 82.03.010 through 82.03.190~~) tax  
31 appeal division of the court of appeals, the director of revenue  
32 (~~shall~~) must, after July 1, 1967, exercise those powers, duties and  
33 functions theretofore vested in the tax commission of the state of  
34 Washington, including all powers, duties and functions of the  
35 commission acting as the commission or as the state board of  
36 equalization or in any other capacity.

37 **Sec. 207.** RCW 82.29A.060 and 1994 c 95 s 1 are each amended to  
38 read as follows:

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

4 (2)(a) A lessee, or a sublessee in the case where the sublessee  
5 is responsible for paying the tax imposed under this chapter, of  
6 property used for residential purposes may petition the county board  
7 of equalization for a change in appraised value when the department  
8 of revenue establishes taxable rent under RCW 82.29A.020(2)(~~b~~)  
9 (g) based on an appraisal done by the county assessor at the request  
10 of the department. The petition must be on forms prescribed or  
11 approved by the department (~~of revenue~~) and any petition not  
12 conforming to those requirements or not properly completed (~~shall~~)  
13 may not be considered by the board. The petition must be filed with  
14 the board within the time period set forth in RCW 84.40.038. A  
15 decision of the board of equalization may be appealed by the taxpayer  
16 to the (~~board of tax~~) tax division of the court of appeals as  
17 provided in RCW 84.08.130.

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

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

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

28 (4) In selecting leasehold excise tax returns for audit the  
29 department (~~of revenue shall~~) must give priority to any return an  
30 audit of which is specifically requested in writing by the county  
31 assessor or treasurer or other chief financial officer of any city or  
32 county affected by such return. Notwithstanding the provisions of RCW  
33 82.32.330, findings of fact and determinations of the amount of  
34 taxable rent made pursuant to the provisions of this chapter  
35 (~~shall~~) must be open to public inspection at all reasonable times.

36 **Sec. 208.** RCW 82.32.160 and 2007 c 111 s 110 are each amended to  
37 read as follows:

38 (1) Any person having been issued a notice of additional taxes,  
39 delinquent taxes, interest, or penalties assessed by the

1 department((τ)) may within (~~(thirty)~~) ninety days after the issuance  
2 of the original notice of the amount thereof or within the period  
3 covered by any extension of the due date thereof granted by the  
4 department petition the department in writing for a correction of the  
5 amount of the assessment, and a conference for examination and review  
6 of the assessment, or file an appeal with the tax division of the  
7 court of appeals. The petition (~~(shall)~~) must set forth the reasons  
8 why the correction should be granted and the amount of the tax,  
9 interest, or penalties, which the petitioner believes to be due. The  
10 department (~~(shall)~~) must promptly consider the petition and may  
11 grant or deny it. If denied, the petitioner (~~(shall)~~) must be  
12 notified by mail, or electronically as provided in RCW 82.32.135,  
13 thereof forthwith. If a conference is granted, the department  
14 (~~(shall)~~) must fix the time and place therefor and notify the  
15 petitioner thereof by mail or electronically as provided in RCW  
16 82.32.135. After the conference the department may make such  
17 determination as may appear to it to be just and lawful and (~~(shall)~~)  
18 must mail a copy of its determination to the petitioner, or provide a  
19 copy of its determination electronically as provided in RCW  
20 82.32.135. If no such petition is filed within the (~~(thirty-day)~~)  
21 ninety-day period the assessment covered by the notice shall become  
22 final.

23 (2) The procedures provided for (~~(herein shall)~~) in this section  
24 apply also to a notice denying, in whole or in part, an application  
25 for a pollution control tax exemption and credit certificate, with  
26 such modifications to such procedures established by departmental  
27 rules and regulations as may be necessary to accommodate a claim for  
28 exemption or credit.

29 **Sec. 209.** RCW 82.32.170 and 2013 c 23 s 324 are each amended to  
30 read as follows:

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

1 ~~the petitioner shall be notified by mail, or electronically as~~  
2 ~~provided in RCW 82.32.135, thereof forthwith. If a conference is~~  
3 ~~granted, the department shall notify the petitioner by mail, or~~  
4 ~~electronically as provided in RCW 82.32.135, of the time and place~~  
5 ~~fixed therefor. After the hearing, the department may make such~~  
6 ~~determination as may appear to it just and lawful, and shall mail a~~  
7 ~~copy of its determination to the petitioner, or provide a copy of its~~  
8 ~~determination electronically as provided in RCW 82.32.135)). The~~  
9 ~~petition must set forth the amount of the tax, interest, or penalty~~  
10 ~~the taxpayer contends should be refunded and the reasons. The~~  
11 ~~department must promptly consider the petition, and may grant or deny~~  
12 ~~it and must notify the taxpayer of its decision by mail, or~~  
13 ~~electronically as provided in RCW 82.32.135. If denied, the taxpayer~~  
14 ~~may file an appeal with the tax division of the court of appeals~~  
15 ~~within ninety days.~~

16 **Sec. 210.** RCW 82.32.180 and 1997 c 156 s 4 are each amended to  
17 read as follows:

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

35 (2) The trial in the superior court on appeal (~~shall~~) or the  
36 ~~tax division of the court of appeals must~~ be de novo and without the  
37 necessity of any pleadings other than the notice of appeal. At trial,  
38 the burden (~~shall~~) rests upon the taxpayer to prove that the tax as  
39 paid by the taxpayer is incorrect, either in whole or in part, and to

1 establish the correct amount of the tax. In such proceeding the  
2 taxpayer (~~shall be~~) is deemed the plaintiff, and the state, the  
3 defendant; and both parties (~~shall be~~) are entitled to subpoena the  
4 attendance of witnesses as in other civil actions and to produce  
5 evidence that is competent, relevant, and material to determine the  
6 correct amount of the tax that should be paid by the taxpayer. Either  
7 party may seek appellate review in the same manner as other civil  
8 actions are appealed to the appellate courts.

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

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

20 **Sec. 211.** 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.

26 (2) Any vessel owner having received a notice of denial of a  
27 petition or a notice of determination made for the owner's vessel  
28 under RCW 82.32.160 or 82.32.170 may appeal to the (~~board of tax~~  
29 ~~appeals as provided under RCW 82.03.190~~) tax division of the court  
30 of appeals. In deciding a case appealed under this section, the  
31 (~~board of tax~~) tax division of the court of appeals may require an  
32 independent appraisal of the vessel. The cost of the independent  
33 appraisal (~~shall~~) must be apportioned between the department and  
34 the vessel owner as provided by the (~~board~~) court.

35 **Sec. 212.** RCW 84.08.060 and 1988 c 222 s 9 are each amended to  
36 read as follows:

37 (1) The department (~~of revenue shall have~~) has power to direct  
38 and to order any county board of equalization to raise or lower the

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

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

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

14 **Sec. 213.** RCW 84.08.130 and 1998 c 54 s 3 are each amended to  
15 read as follows:

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

38 (2) The (~~board of tax~~) tax division of the court of appeals may  
39 enter an order, pursuant to subsection (1) of this section, that has

1 effect up to the end of the assessment cycle used by the assessor, if  
2 there has been no intervening change in the value during that time.

3 **Sec. 214.** RCW 84.33.091 and 1998 c 311 s 13 are each amended to  
4 read as follows:

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

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

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

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

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

36 (3) The preliminary area designations and stumpage value tables  
37 and any revisions thereof are subject to review by the ways and means  
38 committees of the house of representatives and senate prior to  
39 finalization. Tables of stumpage values (~~shall~~) must be signed by

1 the director or the director's designee. A copy thereof (~~shall~~)  
2 must be mailed to anyone who has submitted to the department a  
3 written request for a copy.

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

9 **Sec. 215.** RCW 84.34.065 and 2014 c 97 s 310 are each amended to  
10 read as follows:

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

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

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

1 five years. Standard costs of production are allowed as a deduction  
2 from the cash value of the crops.

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

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

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

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

28 **Sec. 216.** RCW 84.36.850 and 2013 c 23 s 352 are each amended to  
29 read as follows:

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

37 (2) A county assessor of the county in which the exempted  
38 property is located (~~(shall be)~~) is empowered to appeal to the  
39 (~~(state board of tax)~~) tax division of the court of appeals to review

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

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

6 **Sec. 217.** 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(~~(  
18 b~~)); facts establishing the eligibility under this section(~~(  
19 c~~); 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~~) tax  
4 division of the court of appeals to review the denial and the (~~board~~  
5 ~~shall~~) tax division of the court of appeals must consider any  
6 appeals to determine (~~(a)~~): If the claimant is entitled to  
7 assistance; and (~~(b)~~) the amount or portion thereof.

8 **Sec. 218.** RCW 84.40.038 and 2014 c 97 s 407 are each amended to  
9 read as follows:

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

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

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

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

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

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

1 cause may be shown by one or more of the following events or  
2 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  
7 for more than fifteen days of the days allowed in subsection (1) of  
8 this section before the filing deadline, and the filing deadline is  
9 after July 1;

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

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

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

16 (f) The taxpayer was not sent a revaluation notice under RCW  
17 84.40.045 for the current assessment year and the taxpayer can  
18 demonstrate both of the following:

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

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

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

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

38 **Sec. 219.** RCW 84.48.080 and 2008 c 86 s 502 are each amended to  
39 read as follows:

1 (1) Annually during the months of September and October, the  
2 department (~~of revenue shall~~) must examine and compare the returns  
3 of the assessment of the property in the several counties of the  
4 state, and the assessment of the property of railroad and other  
5 companies assessed by the department, and proceed to equalize the  
6 same, so that each county in the state (~~shall~~) must pay its due and  
7 just proportion of the taxes for state purposes for such assessment  
8 year, according to the ratio the valuation of the property in each  
9 county bears to the total valuation of all property in the state.

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

26 (b) The department (~~shall~~) must keep a full record of its  
27 proceedings and the same (~~shall~~) must be published annually by the  
28 department.

29 (2) The department (~~shall~~) must levy the state taxes authorized  
30 by law. The amount levied in any one year for general state purposes  
31 (~~shall~~) may not exceed the lawful dollar rate on the dollar of the  
32 assessed value of the property of the entire state, which assessed  
33 value (~~shall~~) must be one hundred percent of the true and fair  
34 value of the property in money. The department (~~shall~~) must  
35 apportion the amount of tax for state purposes levied by the  
36 department, among the several counties, in proportion to the  
37 valuation of the taxable property of the county for the year as  
38 equalized by the department (~~:- PROVIDED, That~~). However, for  
39 purposes of this apportionment, the department (~~shall~~) must  
40 recompute the previous year's levy and the apportionment thereof to

1 correct for changes and errors in taxable values reported to the  
2 department after October 1 of the preceding year and (~~shall~~) must  
3 adjust the apportioned amount of the current year's state levy for  
4 each county by the difference between the apportioned amounts  
5 established by the original and revised levy computations for the  
6 previous year. For purposes of this section, changes in taxable  
7 values mean a final adjustment made by a county board of  
8 equalization, (~~the state board of tax appeals, or~~) a court of  
9 competent jurisdiction (~~and shall~~), or the tax division of the  
10 court of appeals and must include additions of omitted property,  
11 other additions or deletions from the assessment or tax rolls, any  
12 assessment return provided by a county to the department subsequent  
13 to December 1st, or a change in the indicated ratio of a county.  
14 Errors in taxable values mean errors corrected by a final reviewing  
15 body.

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

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

26 **Sec. 220.** RCW 84.52.018 and 1994 c 124 s 37 are each amended to  
27 read as follows:

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

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

13       **Sec. 221.** 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. 222.** RCW 84.69.020 and 2005 c 502 s 9 are each amended to  
23 read as follows:

24 (1) On the order of the county treasurer, ad valorem taxes paid  
25 before or after delinquency (~~shall~~) 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))~~ tax division of the  
10 court of appeals and ordered reduced by the ~~((board: PROVIDED, That))~~  
11 tax division of the court of appeals. However, the amount refunded  
12 under ~~((subsections (9) and (10) of this section shall))~~ (i) and (j)  
13 of this subsection (1) may only be for the difference between the tax  
14 paid on the basis of the appealed valuation and the tax payable on  
15 the valuation adjusted in accordance with the ~~((board's))~~ court's  
16 order;

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

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

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

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

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

38       ~~((+16))~~ (p) Abated under RCW 84.70.010.

39       (2) No refunds under the provisions of this section ~~((shall))~~ may  
40 be made because of any error in determining the valuation of

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

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

21 **Sec. 223.** RCW 84.69.030 and 2014 c 16 s 1 are each amended to  
22 read as follows:

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

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

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

29 (c) Stating the statutory ground upon which the refund is  
30 claimed.

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

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

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

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

4 NEW SECTION. **Sec. 224.** To provide an orderly transition in  
5 establishing the tax division of the court of appeals, beginning  
6 February 1, 2017, prior to the creation of the tax division of the  
7 court of appeals, judges for the tax division of the court of appeals  
8 may take any action necessary to enable the judges to properly  
9 exercise the duties, functions, and powers given the tax division of  
10 the court of appeals.

11 NEW SECTION. **Sec. 225.** (1) The state board of tax appeals is  
12 transferred to the tax division of the court of appeals.

13 (2)(a) All reports, documents, surveys, books, records, files,  
14 papers, or written material in the possession of the state board of  
15 tax appeals must be delivered to the custody of the tax division of  
16 the court of appeals. All cabinets, furniture, office equipment,  
17 motor vehicles, and other tangible property employed by the state  
18 board of tax appeals must be made available to the tax division of  
19 the court of appeals. All funds, credits, or other assets held by the  
20 state board of tax appeals must be assigned to the tax division of  
21 the court of appeals.

22 (b) Any appropriations made to the state board of tax appeals, on  
23 the effective date of this section, must be transferred and credited  
24 to the tax division of the court of appeals.

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

31 (3) All employees of the state board of tax appeals are  
32 transferred to the jurisdiction of the tax division of the court of  
33 appeals. All employees classified under chapter 41.06 RCW, the state  
34 civil service law, are assigned to the tax division of the court of  
35 appeals to perform their usual duties upon the same terms as  
36 formerly, without any loss of rights, subject to any action that may  
37 be appropriate thereafter in accordance with the laws and rules  
38 governing state civil service.

1 (4) All rules and all pending business before the state board of  
2 tax appeals must be continued and acted upon by the tax division of  
3 the court of appeals. All existing contracts and obligations remain  
4 in full force and must be performed by the tax division of the court  
5 of appeals.

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

9 (6) If apportionments of budgeted funds are required because of  
10 the transfers directed by this section, the director of financial  
11 management must certify the apportionments to the agencies affected,  
12 the state auditor, and the state treasurer. Each of these must make  
13 the appropriate transfer and adjustments in funds and appropriation  
14 accounts and equipment records in accordance with the certification.

15 NEW SECTION. **Sec. 226.** The following acts or parts of acts are  
16 each repealed:

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

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

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

21 (4) RCW 82.03.040 (Removal of members—Grounds—Procedure) and  
22 1967 ex.s. c 26 s 33;

23 (5) RCW 82.03.050 (Operation on part-time or full-time basis—  
24 Salary—Compensation—Travel expenses) and 2013 c 23 s 311, 1975-'76  
25 2nd ex.s. c 34 s 176, 1970 ex.s. c 65 s 2, & 1967 ex.s. c 26 s 34;

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

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

32 (8) RCW 82.03.080 (Chair) and 2013 c 23 s 313 & 1967 ex.s. c 26 s  
33 37;

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

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

- 1 (11) RCW 82.03.110 (Publication of findings and decisions) and  
2 1967 ex.s. c 26 s 40;
- 3 (12) RCW 82.03.120 (Journal of final findings and decisions) and  
4 1988 c 222 s 3 & 1967 ex.s. c 26 s 41;
- 5 (13) RCW 82.03.130 (Appeals to board—Jurisdiction as to types of  
6 appeals—Filing) and 2005 c 253 s 7, 1998 c 54 s 1, 1994 c 123 s 3,  
7 1992 c 206 s 9, 1989 c 378 s 4, 1982 1st ex.s. c 46 s 6, 1977 ex.s. c  
8 284 s 2, & 1967 ex.s. c 26 s 42;
- 9 (14) RCW 82.03.140 (Appeals to board—Election of formal or  
10 informal hearing) and 2000 c 103 s 1, 1988 c 222 s 4, 1982 1st ex.s.  
11 c 46 s 8, & 1967 ex.s. c 26 s 43;
- 12 (15) RCW 82.03.150 (Appeals to board—Informal hearings, powers of  
13 board or tax referees—Assistance) and 2000 c 103 s 2, 1988 c 222 s 5,  
14 & 1967 ex.s. c 26 s 44;
- 15 (16) RCW 82.03.160 (Appeals to board—Formal hearings, powers of  
16 board or tax referees—Assistance) and 2000 c 103 s 3, 1989 c 175 s  
17 175, 1988 c 222 s 6, & 1967 ex.s. c 26 s 45;
- 18 (17) RCW 82.03.170 (Rules of practice and procedure) and 1988 c  
19 222 s 7 & 1967 ex.s. c 26 s 46;
- 20 (18) RCW 82.03.180 (Judicial review) and 2000 c 103 s 4, 1989 c  
21 175 s 176, 1982 1st ex.s. c 46 s 9, & 1967 ex.s. c 26 s 47;
- 22 (19) RCW 82.03.190 (Appeal to board from denial of petition or  
23 notice of determination as to reduction or refund—Procedure—Notice)  
24 and 2012 c 39 s 3, 1998 c 54 s 2, 1989 c 378 s 5, 1983 c 3 s 211,  
25 1979 ex.s. c 209 s 50, 1975 1st ex.s. c 158 s 3, & 1967 ex.s. c 26 s  
26 48;
- 27 (20) RCW 82.03.200 (Appeals from county board of equalization—  
28 Evidence submission in advance of hearing) and 1994 c 301 s 17; and
- 29 (21) RCW 82.32.150 (Contest of tax—Prepayment required—  
30 Restraining orders and injunctions barred) and 1961 c 15 s 82.32.150.

31  
32

**PART III**  
**Miscellaneous Provisions**

33 NEW SECTION. **Sec. 301.** (1) Except for sections 225 and 226 of  
34 this act, this act takes effect January 1, 2016.

35 (2) Sections 225 and 226 of this act take effect July 1, 2017.

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