
Local Government Committee

HB 2479

Brief Description: Concerning Washington's property assessment appeal procedures.

Sponsors: Representatives Appleton, Ryu, McBride and Tharinger.

Brief Summary of Bill

- Changes the amount of time prior to a county board of equalization (Board) hearing, when information or evidence held by a taxpayer or the county assessor must be made available or provided to the other party and the Board, from either seven or 14 business days to 21 business days.

Hearing Date:

Staff: Cassie Jones (786-7303).

Background:

Property Tax Valuation.

Each year, all real and personal property subject to taxation must be listed and assessed, with reference to its value or its value and ownership. All property must be valued at 100 percent of its true and fair value and assessed on the same basis, unless otherwise provided by law. For real property, the county assessor must determine and enter on the assessment list and tax roll: (1) the true and fair value of each tract or lot of land; (2) the true and fair value of the improvements on each tract or lot of land; and (3) the 100 percent valuation of the land and improvements. In addition, the county assessor must make an alphabetical list of all persons in the county liable to assessment of personal property, and require each person to make a correct list and statement of the property. Upon receipt of the list and statement, the county assessor must determine the true and fair value of the property and enter 100 percent of the value on the assessment roll.

Board of Equalization.

The county board of equalization (Board) meets each year on July 15 in open session to examine and compare the returns of assessments of property of the county. The Board must equalize

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property assessments so that each tract or lot of real property, and each article or class of personal property, is entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor. During the equalization process the Board: (1) must raise the valuation of real or personal property that is returned below its true and fair value; (2) must reduce the valuation of real or personal property that is returned above its true and fair value; and (3) may review all claims for either real or personal property tax exemption as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor. The county assessor must correct the real and personal property rolls in accordance with the changes made by the Board.

Petition to the County Board of Equalization.

The owner or person responsible for payment of taxes on any property may petition the Board for a change in the assessed valuation placed on the property by the county assessor, or for any other reason authorized by statute. The petition must be filed on or before one of the following dates, whichever is later:

- on or before July 1 of the year of the assessment or determination;
- within 30 days after the assessment, value change notice, or other notice was mailed, electronically transmitted, or otherwise provided; or
- within a time limit of up to 60 days, as set by the county legislative authority.

When a petition is filed with the Board for review of a tax claim or valuation dispute, the county assessor must make available to the taxpayer upon request a compilation of comparable sales and other valuation criteria, if any, utilized by the assessor in establishing the property's valuation. Within 60 days of a taxpayer's request, but at least 14 business days prior to a taxpayer's appearance before the Board, the county assessor must make the requested information available to the taxpayer, as well as provide to the taxpayer and the Board any new evidence supporting the county assessor's valuation, if applicable.

A taxpayer who lists comparable sales on the notice of appeal may not subsequently change those sales, unless the taxpayer has found new evidence supporting his or her proposed valuation. The taxpayer must provide any additional evidence to the county assessor and the Board at least seven business days prior to the hearing. If these statutory timelines for submitting evidence are not followed, the Board may continue the hearing or refuse to consider untimely evidence.

Summary of Bill:

With regard to Board hearings on taxpayer petitions, the deadlines for when information or evidence held by a taxpayer or the county assessor must be made available or provided to the other party and the Board, are modified:

- A county assessor must make valuation criteria and comparable sales available to a taxpayer at least 21, rather than 14, business days prior to the hearing.
- A county assessor must provide to the taxpayer and the Board new evidence, if any, supporting the assessor's property valuation at least 21, rather than 14, business days prior to the hearing.
- A taxpayer must provide additional evidence, if any, supporting his or her proposed valuation to the county assessor and the Board at least 21, rather than 7, business days prior to the hearing.

Appropriation: None.

Fiscal Note: Requested on January 10, 2018.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.