
HOUSE BILL 2955

State of Washington 52nd Legislature 1992 Regular Session

By Representatives Mitchell, Valle and Winsley

Read first time 02/05/92. Referred to Committee on Revenue.

1 AN ACT Relating to filing appeals to the state board of tax
2 appeals; and amending RCW 84.08.130.

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

4 **Sec. 1.** RCW 84.08.130 and 1989 c 378 s 7 are each amended to read
5 as follows:

6 Any taxpayer or taxing unit feeling aggrieved by the action of any
7 county board of equalization may appeal to the board of tax appeals by
8 filing with the county auditor a notice of appeal in duplicate within
9 thirty days after the mailing of the decision of such board of
10 equalization, which notice shall specify the actions complained of, and
11 said auditor shall forthwith transmit one of said notices to the board
12 of tax appeals; and in like manner any county assessor may appeal to
13 the board of tax appeals from any action of any county board of
14 equalization. An appeal shall be deemed to have been filed within this

1 thirty-day period if it is postmarked on or before the thirty days and
2 received by the county auditor within thirty-five days after the
3 mailing of the decision of the board of equalization.

4 There shall be no fee charged for the filing of an appeal. The
5 petitioner shall provide a copy of the notice of appeal to all named
6 parties within the time period provided in the rules of practice and
7 procedure of the board of tax appeals. Appeals which are not filed as
8 provided in this section shall be continued or dismissed. The board of
9 tax appeals shall require the board appealed from to file a true and
10 correct copy of its decision in such action and all evidence taken in
11 connection therewith, and may receive further evidence, and shall make
12 such order as in its judgment is just and proper.