
HOUSE BILL 2503

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Dunshee, Carlson and Holm

Read first time 01/17/94. Referred to Committee on Local Government.

1 AN ACT Relating to appeals of county board of equalization actions;
2 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 1992 c 206 s 10 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))~~ board of tax appeals a notice of
9 appeal ~~((in duplicate))~~ within thirty days after the mailing of the
10 decision of such board of equalization, which notice shall specify the
11 actions complained of ~~((, and said auditor shall forthwith transmit one
12 of said notices to the board of tax appeals))~~; and in like manner any
13 county assessor may appeal to the board of tax appeals from any action
14 of any county board of equalization. There shall be no fee charged for
15 the filing of an appeal. The petitioner shall ~~((provide))~~ serve a copy
16 of the notice of appeal ~~((to))~~ on all named parties within the same
17 thirty-day time period ~~((provided in the rules of practice and
18 procedure of the board of tax appeals))~~. Appeals which are not filed
19 and served as provided in this section shall be ~~((continued or))~~

1 dismissed. The board of tax appeals shall require the board appealed
2 from to file a true and correct copy of its decision in such action and
3 all evidence taken in connection therewith, and may receive further
4 evidence, and shall make such order as in its judgment is just and
5 proper. An appeal of an action by a county board of equalization shall
6 be deemed to have been filed and served within the thirty-day period if
7 it is postmarked on or before the thirtieth day after the mailing of
8 the decision of the board of equalization.

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