
HOUSE BILL 2723

State of Washington

53rd Legislature

1994 Regular Session

By Representatives Holm, Romero, Cothorn and Wolfe

Read first time 01/21/94. Referred to Committee on Revenue.

1 AN ACT Relating to appeals of property valuation; and amending RCW
2 84.40.038.

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

4 **Sec. 1.** RCW 84.40.038 and 1992 c 206 s 11 are each amended to read
5 as follows:

6 (1) The owner or person responsible for payment of taxes on any
7 property or a person under subsection (3) of this section may petition
8 the county board of equalization for a change in the assessed valuation
9 placed upon such property by the county assessor. Such petition must
10 be made on forms prescribed or approved by the department of revenue
11 and any petition not conforming to those requirements or not properly
12 completed shall not be considered by the board. The petition must be
13 filed with the board on or before July 1st of the year of the
14 assessment or within thirty days after the date an assessment or value
15 change notice has been mailed, whichever is later.

16 (2) The owner or person responsible for payment of taxes on any
17 property or a person under subsection (3) of this section may request
18 that the appeal be heard by the state board of tax appeals without a
19 hearing by the county board of equalization when the assessor, the

1 owner or person responsible for payment of taxes on the property, and
2 a majority of the county board of equalization agree that a direct
3 appeal to the state board of tax appeals is appropriate. The state
4 board of tax appeals may reject the appeal, in which case the county
5 board of equalization shall consider the appeal under RCW 84.48.010.
6 Notice of such a rejection, together with the reason (~~therefor~~) for
7 the rejection, shall be provided to the affected parties and the county
8 board of equalization within thirty days of receipt of the direct
9 appeal by the state board.

10 (3)(a) If, in the judgment of an official, as defined in (b) of
11 this subsection, a property valuation agreed to by the assessor and
12 property owner erodes a jurisdiction's tax base and is detrimental to
13 the jurisdiction's other property taxpayers, the official may appeal
14 the assessor's decision to the county board of equalization, the state
15 board of tax appeals, and the appropriate courts.

16 (b) "Official" as used in this subsection means a county executive,
17 the county commissioner or councilmember in whose district the property
18 is located, the mayor if the property is located in a city or town, or
19 the school board president of the school district in which the property
20 is located.

--- END ---