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HOUSE BILL 1582

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State of Washington                      60th Legislature                      2007 Regular Session

By Representatives Takko, Sells, Morrell and O'Brien

Read first time 01/23/2007. Referred to Committee on Finance.

1            AN ACT Relating to streamlining the property tax appeal process;  
2 and amending RCW 84.40.038.

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

4            **Sec. 1.** RCW 84.40.038 and 2001 c 185 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 may petition the county board of equalization for a change in  
8 the assessed valuation placed upon such property by the county assessor  
9 or for any other reason specifically authorized by statute. Such  
10 petition must be made on forms prescribed or approved by the department  
11 of revenue and any petition not conforming to those requirements or not  
12 properly completed shall not be considered by the board. The petition  
13 must be filed with the board on or before July 1st of the year of the  
14 assessment or determination, within thirty days after the date an  
15 assessment, value change notice, or other notice has been mailed, or  
16 within a time limit of up to sixty days adopted by the county  
17 legislative authority, whichever is later. If a county legislative  
18 authority sets a time limit, the authority may not change the limit for  
19 three years from the adoption of the limit.

1 (2) The board of equalization may waive the filing deadline if the  
2 petition is filed within a reasonable time after the filing deadline  
3 and the petitioner shows good cause for the late filing. The decision  
4 of the board of equalization regarding a waiver of the filing deadline  
5 is final and not appealable under RCW 84.08.130. Good cause may be  
6 shown by one or more of the following events or circumstances:

7 (a) Death or serious illness of the taxpayer or his or her  
8 immediate family;

9 (b) The taxpayer was absent from the address where the taxpayer  
10 normally receives the assessment or value change notice, was absent for  
11 more than fifteen days of the days allowed in subsection (1) of this  
12 section before the filing deadline, and the filing deadline is after  
13 July 1;

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

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

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

20 (f) Other circumstances as the department may provide by rule.

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

33 (4) Except as provided under this section, an administrative  
34 proceeding or judicial action shall not be brought nor a defense  
35 interposed to attack the validity of any tax, or any portion of any  
36 tax, based upon a claim that the assessed valuation placed upon the

1 property by the county assessor exceeds the property's true and fair  
2 value.

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