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**Finance Committee**

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**HB 1480**

**Brief Description:** Providing additional time to appeal property assessed valuation.

**Sponsors:** Representatives Orcutt, Ericks, Herrera, Hinkle, Anderson, Kelley and Bailey.

**Brief Summary of Bill**

- Extends the deadline for taxpayer appeals of property tax valuations from July 1 to November 1.

**Hearing Date:** 2/5/09

**Staff:** Rick Peterson (786-7150)

**Background:**

All real and personal property in this state is subject to the property tax each year based on its value unless a specific exemption is provided by law. The tax bill is determined by multiplying the assessed value by the tax rate for each taxing district in which the property is located. County assessors establish new assessed values under a regular revaluation cycle. These values are used for calculating property bills to be collected in the following year. Notice of a valuation change is mailed to the taxpayer not later than 30 days after the assessor determines a new value. The assessor must complete revaluations by May 31 of each year.

County boards of equalization provide the first level of appeal for property owners who dispute the assessed value of their properties. This petition must be filed with the board on or before July 1 or within 30 days of the date the value change notice was mailed, or within a time limit of up to 60 days if an extended period has been adopted by the county.

When reviewing assessed values, a county board of equalization will apply the same true and fair value standard as the county assessor. Appeals of county boards of equalization decisions are taken to the state Board of Tax Appeals.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Summary of Bill:**

Taxpayers have until November 1 to appeal the assessor's property tax valuation to the county board of equalization.

**Appropriation:** None.

**Fiscal Note:** Available

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