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**SUBSTITUTE SENATE BILL 5875**

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**State of Washington**

**64th Legislature**

**2015 Regular Session**

**By** Senate Government Operations & Security (originally sponsored by Senators Frockt, Mullet, Miloscia, Hasegawa, Hobbs, Chase, Keiser, Pedersen, Fraser, Kohl-Welles, McCoy, McAuliffe, and Darneille)

READ FIRST TIME 02/20/15.

1 AN ACT Relating to Washington's property assessment appeal  
2 procedures; and amending RCW 84.48.150.

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

4 **Sec. 1.** RCW 84.48.150 and 1994 c 301 s 46 are each amended to  
5 read as follows:

6 (1) The assessor (~~shall~~) must, upon the request of any taxpayer  
7 who petitions the board of equalization for review of a tax claim or  
8 valuation dispute, make available to said taxpayer a compilation of  
9 comparable sales utilized by the assessor in establishing such  
10 taxpayer's property valuation. If valuation criteria other than  
11 comparable sales were used, the assessor (~~shall~~) must furnish the  
12 taxpayer with such other factors and the addresses of such other  
13 property used in making the determination of value.

14 (2) The assessor (~~shall~~) must within sixty days of such request  
15 but at least fourteen business days, excluding legal holidays, prior  
16 to such taxpayer's appearance before the board of equalization make  
17 available to the taxpayer the valuation criteria and/or comparable  
18 sales (~~which shall~~) that may not be subsequently changed by the  
19 assessor unless the assessor has found new evidence supporting the  
20 assessor's valuation, in which situation the assessor (~~shall~~) must  
21 provide such additional evidence to the taxpayer and the board of

1 equalization at least fourteen business days prior to the hearing at  
2 the board of equalization. A taxpayer who lists comparable sales on a  
3 notice of appeal (~~shall~~) may not subsequently change such sales  
4 unless the taxpayer has found new evidence supporting the taxpayer's  
5 proposed valuation in which case the taxpayer (~~shall~~) must provide  
6 such additional evidence to the assessor and board of equalization at  
7 least seven business days, excluding legal holidays, prior to the  
8 hearing. If either the assessor or taxpayer does not meet the  
9 requirements of this section the board of equalization may continue  
10 the hearing to provide the parties an opportunity to review all  
11 evidence or, upon objection, refuse to consider sales not submitted  
12 in a timely manner.

13 (3) Within sixty days from the date a petition challenging the  
14 assessed value, determined using an income capitalization approach,  
15 of leased commercial property is filed with the county board of  
16 equalization, the taxpayer must submit to the board rental income and  
17 expense statements for the two years prior to the assessment date. A  
18 taxpayer who fails to provide such rental income and expense  
19 statements within the time required may not challenge the income and  
20 expense information utilized by the assessor to determine or support  
21 assessed value under an income capitalization approach.

22 (4) For purposes of this section, "commercial property" includes  
23 any real property except:

24 (a) A single-family residential property; or

25 (b) A townhouse, manufactured home, or unit within a residential  
26 condominium that is not being operated as an apartment.

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