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SENATE BILL 6120

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State of Washington

65th Legislature

2018 Regular Session

By Senators Takko and Short

Prefiled 01/05/18.

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

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

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