

1 **2SSB 5372** - H AMD TO REV COMM AMD (H4502.1) **1269 WITHDRAWN 3394**
2 By Representative Dunshee and others

3 On page 41, after line 12, insert:

4 "Sec. 57. RCW 84.08.130 and 1992 c 206 s 10 are each amended
5 to read as follows:

6 Any taxpayer or taxing unit feeling aggrieved by the action of
7 any county board of equalization may appeal to the board of tax
8 appeals by filing with the ~~((county auditor))~~ board of tax appeals
9 a notice of appeal ~~((in duplicate))~~ within thirty days after the
10 mailing of the decision of such board of equalization, which notice
11 shall specify the actions complained of ~~((, and said auditor shall~~
12 ~~forthwith transmit one of said notices to the board of tax~~
13 ~~appeals))~~; and in like manner any county assessor may appeal to the
14 board of tax appeals from any action of any county board of
15 equalization. There shall be no fee charged for the filing of an
16 appeal. The petitioner shall ~~((provide))~~ serve a copy of the
17 notice of appeal ~~((to))~~ on all named parties within the same
18 thirty-day time period ~~((provided in the rules of practice and~~
19 ~~procedure of the board of tax appeals))~~. Appeals which are not
20 filed and served as provided in this section shall be ~~((continued~~
21 ~~or))~~ dismissed. The board of tax appeals shall require the board
22 appealed from to file a true and correct copy of its decision in
23 such action and all evidence taken in connection therewith, and may
24 receive further evidence, and shall make such order as in its
25 judgment is just and proper. An appeal of an action by a county
26 board of equalization shall be deemed to have been filed and served
27 within the thirty-day period if it is postmarked on or before the
28 thirtieth day after the mailing of the decision of the board of
29 equalization."

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- 1 Renumber the following section consecutively and correct internal
- 2 references accordingly.

EFFECT: Taxpayers file notices of appeal directly with the state board of tax appeals instead of with the county auditor who transmits the notice to the state board of tax appeals.