

FINAL BILL REPORT

HB 2477

C 123 L 94
Synopsis as Enacted

Brief Description: Modifying property tax administrative procedures.

By Representatives Foreman, Romero, Brown, Brough, Carlson, Karahalios, Van Luven, Long, Cooke and Wood; by request of Department of Revenue.

House Committee on Revenue
Senate Committee on Ways & Means

Background: A nonprofit organization, association, or corporation seeking a property tax exemption must file a \$35 fee with the initial application and a \$35 renewal fee every fourth year thereafter. The entity is also required to file an annual certification that the property is being used for an exempt purpose.

The owner or person responsible for paying property taxes on property may petition the county board of equalization for a change in the assessed valuation placed upon the property by the assessor. This petition must be filed with the board on or before July 1 or within 30 days of the date that the value change notice was mailed, whichever is later. The statute does not allow any grace period or exception of any kind.

Summary: A nonprofit organization, association, or corporation receiving a property tax exemption must file a renewal declaration each year with a fee of \$8.75.

A county board of equalization may waive the filing deadline for an appeal of assessed valuation when the petitioner shows good cause for a late filing. Good cause includes death or serious illness of the taxpayer or his or her immediate family, absence of the taxpayer for more than 15 of the 30 days before the filing date, incorrect advice regarding filing requirements received from taxing officials, natural disasters, delays or losses related to the delivery of the petition by the postal service, and other circumstances as the department may provide by rule.

Votes on Final Passage:

House 95 0

Senate 49 0

Effective: June 9, 1994