

# HOUSE BILL REPORT

## HB 2503

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As Passed House  
February 11, 1994

**Title:** An act relating to appeals of county board of equalization actions.

**Brief Description:** Removing requirement that board of equalization appeals be filed with county auditor.

**Sponsors:** Representatives Dunshee, Carlson and Holm.

**Brief History:**

Reported by House Committee on:  
Local Government, February 4, 1994, DP;  
Passed House, February 11, 1993, 93-0.

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### HOUSE COMMITTEE ON LOCAL GOVERNMENT

**Majority Report:** Do pass. Signed by 11 members:  
Representatives H. Myers, Chair; Springer, Vice Chair;  
Edmondson, Ranking Minority Member; Reams, Assistant Ranking  
Minority Member; Dunshee; R. Fisher; Horn; Moak; Rayburn;  
Van Luven and Zellinsky.

**Staff:** Steve Lundin (786-7127).

**Background:** A property owner who feels aggrieved by the assessed valuation on his or her property may appeal the valuation to the county Board of Equalization.

Decisions of the county Board of Equalization are appealed to the state Board of Tax Appeals. An appeal to the state Board of Tax Appeals is filed with the local county auditor who transmits a copy to the state Board of Tax Appeals.

**Summary of Bill:** An appeal of the action of a county Board of Equalization is filed with the state Board of Tax Appeals, rather than with the local county auditor who transmits a copy to the state Board of Tax Appeals.

**Fiscal Note:** Not requested.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Testimony For:** This will eliminate taxpayer confusion. The auditor no longer is involved with these matters.

**Testimony Against:** None.

**Witnesses:** Fred Saeger, Washington Association of County Elected Officials; Sam Reed, Thurston County Auditor; and Matt Coyne, Board of Tax Appeals.