

**SENATE BILL REPORT**

**HB 2503**

**AS OF FEBRUARY 15, 1994**

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

**SPONSORS:** Representatives Dunshee, Carlson and Holm

**HOUSE COMMITTEE ON LOCAL GOVERNMENT**

**SENATE COMMITTEE ON GOVERNMENT OPERATIONS**

**Staff:** Eugene Green (786-7405)

**Hearing Dates:** February 22, 1994

**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:**

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.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** none requested