
HOUSE BILL 2477

State of Washington

53rd Legislature

1994 Regular Session

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

Read first time 01/17/94. Referred to Committee on Revenue.

1 AN ACT Relating to property taxation; instituting annual renewal
2 fees for organizations that receive a property tax exemption; providing
3 a good cause exception to the filing deadline for petitions to boards
4 of equalization; amending RCW 84.36.815, 84.36.825, 82.03.130, and
5 84.40.038; and creating a new section.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 **Sec. 1.** RCW 84.36.815 and 1991 sp.s. c 29 s 6 are each amended to
8 read as follows:

9 In order to qualify for exempt status for any real or personal
10 property under this chapter except personal property under RCW
11 84.36.600, all foreign national governments, churches, cemeteries,
12 nongovernmental nonprofit corporations, organizations, and
13 associations, private schools or colleges, and soil and water
14 conservation districts shall file an initial application on or before
15 March 31 with the state department of revenue. All applications shall
16 be filed on forms prescribed by the department and shall be signed by
17 an authorized agent of the applicant.

18 In order to requalify for exempt status, such applicants except
19 nonprofit cemeteries shall file ((a)) an annual renewal ((application))

1 declaration on or before March 31 (~~of the fourth~~) each year
2 (~~following the date of such initial application and on or before March~~
3 ~~31 of every fourth year thereafter. An applicant previously granted~~
4 ~~exemption shall annually file, on forms prescribed by the~~
5 ~~department,)).~~ The renewal declaration shall be on forms prescribed by
6 the department of revenue and shall contain an affidavit certifying the
7 exempt status of the real or personal property owned by the exempt
8 organization. When an organization acquires real property qualified
9 for exemption or converts real property to exempt status, such
10 organization shall file an initial application for the property within
11 sixty days following the acquisition or conversion. If the application
12 is filed after the expiration of the sixty-day period a late filing
13 penalty shall be imposed pursuant to RCW 84.36.825, as now or hereafter
14 amended.

15 When organizations acquire real property qualified for exemption or
16 convert real property to an exempt use, the property, upon approval of
17 the application for exemption, is entitled to a property tax exemption
18 for property taxes due and payable the following year. If the owner
19 has paid taxes for the year following the year the property qualified
20 for exemption, the owner is entitled to a refund of the amount paid on
21 the property so acquired or converted.

22 **Sec. 2.** RCW 84.36.825 and 1977 ex.s. c 209 s 2 are each amended to
23 read as follows:

24 An application fee of thirty-five dollars for each initial
25 application and eight dollars and seventy-five cents for each annual
26 renewal ((application)) declaration shall be required and shall be
27 deposited within the general fund(~~(: PROVIDED, That))~~). The department
28 of revenue may waive the application or declaration fee related to the
29 property of any church or cemetery applying for exemption under the
30 provisions of RCW 84.36.020 whose gross receipts related to the use of
31 such property for exempt purposes did not exceed two thousand five
32 hundred dollars during the calendar year preceding the application
33 year. Applications made for assessment year 1974, if approved, shall
34 be considered initial applications whether or not an exemption has
35 previously been approved. A late filing penalty of ten dollars per
36 month for each month an application or declaration is past due shall be
37 required and shall be deposited in the general fund.

1 **Sec. 3.** RCW 82.03.130 and 1992 c 206 s 9 are each amended to read
2 as follows:

3 The board shall have jurisdiction to decide the following types of
4 appeals:

5 (1) Appeals taken pursuant to RCW 82.03.190.

6 (2) Appeals from a county board of equalization pursuant to RCW
7 84.08.130.

8 (3) Appeals by an assessor or landowner from an order of the
9 director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if
10 filed with the board of tax appeals within thirty days after the
11 mailing of the order, the right to such an appeal being hereby
12 established.

13 (4) Appeals by an assessor or owner of an intercounty public
14 utility or private car company from determinations by the director of
15 revenue of equalized assessed valuation of property and the
16 apportionment thereof to a county made pursuant to chapter 84.12 RCW
17 and 84.16 RCW, if filed with the board of tax appeals within thirty
18 days after mailing of the determination, the right to such appeal being
19 hereby established.

20 (5) Appeals by an assessor, landowner, or owner of an intercounty
21 public utility or private car company from a determination of any
22 county indicated ratio for such county compiled by the department of
23 revenue pursuant to RCW 84.48.075: PROVIDED, That

24 (a) Said appeal be filed after review of the ratio under RCW
25 84.48.075(3) and not later than fifteen days after the mailing of the
26 certification; and

27 (b) The hearing before the board shall be expeditiously held in
28 accordance with rules prescribed by the board and shall take precedence
29 over all matters of the same character.

30 (6) Appeals from the decisions of sale price of second class
31 shorelands on navigable lakes by the department of natural resources
32 pursuant to RCW 79.94.210.

33 (7) Appeals from urban redevelopment property tax apportionment
34 district proposals established by governmental ordinances pursuant to
35 RCW 39.88.060.

36 (8) Appeals from interest rates as determined by the department of
37 revenue for use in valuing farmland under current use assessment
38 pursuant to RCW 84.34.065.

1 (9) Appeals from revisions to stumpage value tables used to
2 determine value by the department of revenue pursuant to RCW 84.33.091.

3 (10) Appeals from denial of tax exemption application by the
4 department of revenue pursuant to RCW 84.36.850.

5 (11) Appeals pursuant to RCW 84.40.038((+2))(3).

6 **Sec. 4.** RCW 84.40.038 and 1992 c 206 s 11 are each amended to read
7 as follows:

8 (1) The owner or person responsible for payment of taxes on any
9 property may petition the county board of equalization for a change in
10 the assessed valuation placed upon such property by the county
11 assessor. Such petition must be made on forms prescribed or approved
12 by the department of revenue and any petition not conforming to those
13 requirements or not properly completed shall not be considered by the
14 board. The petition must be filed with the board on or before July 1st
15 of the year of the assessment or within thirty days after the date an
16 assessment or value change notice has been mailed, whichever is later.

17 (2) The board of equalization may waive the filing deadline if the
18 petition is filed within a reasonable time after the filing deadline
19 and the petitioner shows good cause for the late filing. The decision
20 of the board of equalization regarding a waiver of the filing deadline
21 is final and not appealable under RCW 84.08.130. Good cause may be
22 shown by one or more of the following events or circumstances:

23 (a) Death or serious illness of the taxpayer or his or her
24 immediate family;

25 (b) The taxpayer was absent from the address where the taxpayer
26 normally receives the assessment or value change notice, was absent for
27 more than fifteen of the thirty days prior to the filing deadline, and
28 the filing deadline is after July 1;

29 (c) Incorrect written advice regarding filing requirements received
30 from board of equalization staff, county assessor's staff, or staff of
31 the property tax advisor designated under RCW 84.48.140;

32 (d) Natural disaster such as flood or earthquake;

33 (e) Delay or loss related to the delivery of the petition by the
34 postal service, and documented by the postal service; or

35 (f) Other circumstances as the department may provide by rule.

36 (3) The owner or person responsible for payment of taxes on any
37 property may request that the appeal be heard by the state board of tax
38 appeals without a hearing by the county board of equalization when the

1 assessor, the owner or person responsible for payment of taxes on the
2 property, and a majority of the county board of equalization agree that
3 a direct appeal to the state board of tax appeals is appropriate. The
4 state board of tax appeals may reject the appeal, in which case the
5 county board of equalization shall consider the appeal under RCW
6 84.48.010. Notice of such a rejection, together with the reason
7 therefor, shall be provided to the affected parties and the county
8 board of equalization within thirty days of receipt of the direct
9 appeal by the state board.

10 NEW SECTION. **Sec. 5.** This act shall be effective for taxes levied
11 for collection in 1995 and thereafter.

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