

2 **HB 1439** - S COMM AMD

3 By Committee on Government Operations

4 ADOPTED 4/18/97

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.40.038 and 1994 c 123 s 4 are each amended to read
8 as follows:

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

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

28 (a) Death or serious illness of the taxpayer or his or her
29 immediate family;

30 (b) The taxpayer was absent from the address where the taxpayer
31 normally receives the assessment or value change notice, was absent for
32 more than fifteen days of the (~~((thirty))~~) days (~~((prior to))~~) allowed in
33 subsection (1) of this section before the filing deadline, and the
34 filing deadline is after July 1;

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

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

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

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

8 (3) The owner or person responsible for payment of taxes on any
9 property may request that the appeal be heard by the state board of tax
10 appeals without a hearing by the county board of equalization when the
11 assessor, the owner or person responsible for payment of taxes on the
12 property, and a majority of the county board of equalization agree that
13 a direct appeal to the state board of tax appeals is appropriate. The
14 state board of tax appeals may reject the appeal, in which case the
15 county board of equalization shall consider the appeal under RCW
16 84.48.010. Notice of such a rejection, together with the reason
17 therefor, shall be provided to the affected parties and the county
18 board of equalization within thirty days of receipt of the direct
19 appeal by the state board."

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23 On page 1, line 3 of the title, after "valuation;" strike the
24 remainder of the title and insert "and amending RCW 84.40.038."

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