

2 **SB 5835** - S AMD - 038  
3 By Senator Loveland

4 NOT ADOPTED 2/21/97

5 On page 4, after line 38, insert the following:

6 "Sec. 106. RCW 84.40.038 and 1994 c 123 s 4 are each amended to  
7 read 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 appraised valuation or calculation under section 105 of the  
11 assessed valuation placed upon such property by the county assessor.  
12 Such petition must be made on forms prescribed or approved by the  
13 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 an  
17 assessment or value change notice has been mailed, whichever is later.  
18 If the appraised valuation is changed, the assessed value shall be  
19 recalculated under section 105 of this act.

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

26 (a) Death or serious illness of the taxpayer or his or her  
27 immediate family;

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

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

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

1 (e) Delay or loss related to the delivery of the petition by the  
2 postal service, and documented by the postal service; or  
3 (f) Other circumstances as the department may provide by rule.  
4 (3) The owner or person responsible for payment of taxes on any  
5 property may request that the appeal be heard by the state board of tax  
6 appeals without a hearing by the county board of equalization when the  
7 assessor, the owner or person responsible for payment of taxes on the  
8 property, and a majority of the county board of equalization agree that  
9 a direct appeal to the state board of tax appeals is appropriate. The  
10 state board of tax appeals may reject the appeal, in which case the  
11 county board of equalization shall consider the appeal under RCW  
12 84.48.010. Notice of such a rejection, together with the reason  
13 therefor, shall be provided to the affected parties and the county  
14 board of equalization within thirty days of receipt of the direct  
15 appeal by the state board."

16 Renumber the sections consecutively and correct any internal  
17 references accordingly.

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21 On page 1, on line 4 of the title, after "84.40.030,", insert  
22 "84.40.038,"

--- END ---

**EFFECT:** Technical amendment clarifying that appeals to the county board of equalization be for changes in appraised values and calculation of assessed values.