

HB 2309
Bill Analysis
January 14, 1998

Brief Description: Revising notification of denial of property tax exemption.

Bill Sponsors: Representatives Thompson and Dunshee; by request of Department of Revenue

Staff: Rick Peterson (786-7150)

Background: All property in this state is subject to the property tax each year based on the property's value unless a specific exemption is provided by law. Many property tax exemptions exist for nonprofit organizations.

All foreign national governments, churches, cemeteries, nongovernmental nonprofit corporations, organizations, and associations, private schools or colleges, and soil and water conservation districts are required to file an exemption application with the Department of Revenue by March 31 each year. The fee for the initial application is \$35 and the fee for the annual renewal declaration is \$8.75.

The Department of Revenue is required to review each exemption application by August 1. The Department must tell applicants why their exemption was denied. The denial notice must be sent by certified mail.

Certified mail provides a mailing receipt. A record of delivery is kept at the recipient's post office. The cost is an additional \$1.35.

Summary of Bill: Property tax exemption denial notices may be sent by regular mail rather than certified mail.

Appropriations: None

Fiscal Note: Available

Effective Date: January 1, 1999

**House of Representatives
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