
HOUSE BILL 2309

State of Washington

55th Legislature

1998 Regular Session

By Representatives Thompson and Dunshee; by request of Department of Revenue

Prefiled 12/24/97. Read first time 01/12/98. Referred to Committee on Finance.

1 AN ACT Relating to notification of denial of property tax
2 exemption; amending RCW 84.36.830; and providing an effective date.

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

4 **Sec. 1.** RCW 84.36.830 and 1984 c 220 s 12 are each amended to read
5 as follows:

6 The department of revenue shall review each application for
7 exemption and make a determination thereon prior to August 1st of the
8 assessment year for which such application is made: PROVIDED, That
9 each exemption application received after March 31 shall be reviewed
10 and determination made thereon within thirty days of the date received
11 or by August 1, whichever is later. The department of revenue may
12 request such additional relevant information as it deems necessary.
13 The department of revenue shall make a physical inspection of the
14 property and satisfy itself as to the use of all parcels prior to
15 approving or denying the application, and thereafter at regular
16 intervals designed to insure compliance with this chapter. When the
17 department of revenue has examined the application and the subject
18 property, it shall either approve or deny the request and clearly state
19 the reasons for denial in written notification by ((certified)) mail to

1 the applicant. The department shall also notify the assessor of the
2 county in which the property is located. The county assessor shall
3 place such property on the assessment roll for the current year.

4 NEW SECTION. **Sec. 2.** This act takes effect January 1, 1999.

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