
SENATE BILL 5842

State of Washington

56th Legislature

1999 Regular Session

By Senators Roach, West, Horn, Zarelli, Stevens, Rossi, Hochstatter and Honeyford

Read first time 02/11/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to tax appeals; and amending RCW 84.08.130.

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

3 **Sec. 1.** RCW 84.08.130 and 1998 c 54 s 3 are each amended to read
4 as follows:

5 (1) Any taxpayer or taxing unit feeling aggrieved by the action of
6 any county board of equalization may appeal to the board of tax appeals
7 by filing with the board of tax appeals in accordance with RCW 1.12.070
8 a notice of appeal within thirty days after the mailing of the decision
9 of such board of equalization, which notice shall specify the actions
10 complained of; and in like manner any county assessor may appeal to the
11 board of tax appeals from any action of any county board of
12 equalization. There shall be no fee charged for the filing of an
13 appeal. The board shall transmit a copy of the notice of appeal to all
14 named parties within thirty days of its receipt by the board. Appeals
15 which are not filed as provided in this section shall be dismissed.
16 The board of tax appeals shall require the board appealed from to file
17 a true and correct copy of its decision in such action and all evidence
18 taken in connection therewith, and may receive further evidence, and
19 shall make such order as in its judgment is just and proper.

1 (2) For all actions that are appealed unsuccessfully by the
2 property owner, the board of tax appeals may enter an order, pursuant
3 to subsection (1) of this section, that has effect up to the end of the
4 assessment cycle used by the assessor, if there has been no intervening
5 change in the value during that time.

6 (3) For all actions that are appealed successfully by the property
7 owner, the following shall occur:

8 (a) A copy of the order shall be kept by the board of tax appeals,
9 and the county board of equalization;

10 (b) The order shall state the following:

11 (i) The issue that was appealed;

12 (ii) The basis of determination for the appeal; and

13 (iii) That the issue was successfully appealed; and

14 (c) The order will not expire at the end of the assessment cycle
15 used by the assessor.

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