
SUBSTITUTE HOUSE BILL 2486

State of Washington

57th Legislature

2002 Regular Session

By House Committee on Finance (originally sponsored by Representatives Jarrett, Simpson, Esser, Carrell, McMorris, McDermott, Cox, Romero and Lovick)

Read first time 02/11/2002. Referred to Committee on .

1 AN ACT Relating to the board of tax appeals; amending RCW
2 84.08.130; and adding a new section to chapter 82.03 RCW.

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

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

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

1 taken in connection therewith, and may receive further evidence, and
2 shall make such order as in its judgment is just and proper.

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

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.03 RCW
8 to read as follows:

9 The board shall issue initial or final orders from appeals of a
10 county board of equalization action under RCW 84.08.130 within ninety
11 days after conclusion of the hearing or after submission of all
12 memorandums, briefs, additional evidence, or proposed findings unless
13 this ninety-day period is waived or extended for good cause shown.
14 Initial or final orders that are not served in writing as provided in
15 this section shall result in a judgment for the taxpayer.

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