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**Finance Committee**

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**HB 2629**

**Brief Description:** Authorizing the imposition of a filing fee for certain property assessment appeal petitions.

**Sponsors:** Representatives Springer, Rodne, Magendanz, Pettigrew, Farrell, Freeman, Moscoso, Senn, Gregerson, Pollet, Tarleton and Bergquist.

**Brief Summary of Bill**

- Permits a county legislative authority to impose a filing fee for property owners challenging commercial property valuations.

**Hearing Date:** 2/6/14

**Staff:** Richelle Geiger (786-7175).

**Background:**

All real and personal property in Washington is subject to property tax. The tax is calculated by multiplying the property's assessed value by the tax rate.

The county assessor determines the assessed value of property in most circumstances. Property subject to property tax is assessed at 100 percent of its true and fair market value, according to its highest and best use.

Property owners who dispute the assessed value of their property may petition the County Board of Equalization (board) for a change in the assessed value. The petition must be filed with the board on or before July 1 of the year of the assessment, within 30 days after the date of an assessment, value change notice, or other notice has been mailed, or within a time limit of up to 60 days if an extended period has been adopted by the county, whichever of the deadlines is later. The filing deadline may be waived under certain circumstances.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

A petition to the board must be properly completed and timely filed. To properly complete a petition, the property owner must provide to the assessor and the board, prior to the hearing on the petition, any comparable sales, valuation evidence, or other documentary evidence that he or she intends to present at the hearing. This documentary evidence must be filed with the petition, or if it is not available when the petition is filed, no later than seven business days before the hearing.

**Summary of Bill:**

A county legislative authority may impose a reasonable filing fee for an owner challenging a commercial property valuation assessment before a county board of equalization. The fee may be waived in cases of extreme poverty.

Commercial property does not include property used for residential purposes.

If the property owner substantially prevails in the valuation proceeding before the board, filing fees will be returned to the owner.

**Appropriation:** None.

**Fiscal Note:** Requested on 1/31/14.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.