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**SUBSTITUTE HOUSE BILL 2629**

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**State of Washington**

**63rd Legislature**

**2014 Regular Session**

**By** House Finance (originally sponsored by Representatives Springer, Rodne, Magendanz, Pettigrew, Farrell, Freeman, Moscoso, Senn, Gregerson, Pollet, Tarleton, and Bergquist)

READ FIRST TIME 02/11/14.

1       AN ACT Relating to the imposition of a filing fee for certain  
2 property assessment appeal petitions; and amending RCW 84.40.038.

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

4       **Sec. 1.** RCW 84.40.038 and 2011 c 84 s 1 are each amended to read  
5 as follows:

6       (1) The owner or person responsible for payment of taxes on any  
7 property may petition the county board of equalization for a change in  
8 the assessed valuation placed upon such property by the county assessor  
9 or for any other reason specifically authorized by statute. Such  
10 petition must be made on forms prescribed or approved by the department  
11 of revenue and any petition not conforming to those requirements or not  
12 properly completed may not be considered by the board. The petition  
13 must be filed with the board on or before July 1st of the year of the  
14 assessment or determination, within thirty days after the date an  
15 assessment, value change notice, or other notice has been mailed, or  
16 within a time limit of up to sixty days adopted by the county  
17 legislative authority, whichever is later. If a county legislative  
18 authority sets a time limit, the authority may not change the limit for  
19 three years from the adoption of the limit. To offset processing

1 costs, the county legislative authority may require that a petition to  
2 the board challenging the assessed value of a commercial property be  
3 accompanied by a reasonable filing fee, to be waived in cases of  
4 financial hardship. The county legislative authority may require the  
5 petitioner to submit reasonable documentation establishing the  
6 petitioner's eligibility to receive a waiver. Filing fees imposed by  
7 a county under this section must be awarded as costs to a petitioner  
8 that substantially prevails in proceedings before the board. A filing  
9 fee may not be imposed if the petitioner has not previously petitioned  
10 the county board of equalization under this section.

11 (2) The board of equalization may waive the filing deadline if the  
12 petition is filed within a reasonable time after the filing deadline  
13 and the petitioner shows good cause for the late filing. However, the  
14 board of equalization must waive the filing deadline for the  
15 circumstance described under (f) of this subsection if the petition is  
16 filed within a reasonable time after the filing deadline. The decision  
17 of the board of equalization regarding a waiver of the filing deadline  
18 is final and not appealable under RCW 84.08.130. Good cause may be  
19 shown by one or more of the following events or circumstances:

20 (a) Death or serious illness of the taxpayer or his or her  
21 immediate family;

22 (b) The taxpayer was absent from the address where the taxpayer  
23 normally receives the assessment or value change notice, was absent for  
24 more than fifteen days of the days allowed in subsection (1) of this  
25 section before the filing deadline, and the filing deadline is after  
26 July 1;

27 (c) Incorrect written advice regarding filing requirements received  
28 from board of equalization staff, county assessor's staff, or staff of  
29 the property tax advisor designated under RCW 84.48.140;

30 (d) Natural disaster such as flood or earthquake;

31 (e) Delay or loss related to the delivery of the petition by the  
32 postal service, and documented by the postal service;

33 (f) The taxpayer was not sent a revaluation notice under RCW  
34 84.40.045 for the current assessment year and the taxpayer can  
35 demonstrate both of the following:

36 (i) The taxpayer's property value did not change from the previous  
37 year; and

1 (ii) The taxpayer's property is located in an area revalued by the  
2 assessor for the current assessment year; or

3 (g) Other circumstances as the department may provide by rule.

4 (3) The owner or person responsible for payment of taxes on any  
5 property may request that the appeal be heard by the state board of tax  
6 appeals without a hearing by the county board of equalization when the  
7 assessor, the owner or person responsible for payment of taxes on the  
8 property, and a majority of the county board of equalization agree that  
9 a direct appeal to the state board of tax appeals is appropriate. The  
10 state board of tax appeals may reject the appeal, in which case the  
11 county board of equalization must consider the appeal under RCW  
12 84.48.010. Notice of such a rejection, together with the reason  
13 therefor, (~~shall~~) must be provided to the affected parties and the  
14 county board of equalization within thirty days of receipt of the  
15 direct appeal by the state board.

16 (4) For purposes of this section, "commercial property" includes  
17 any real property except:

18 (a) A single-family residential lot; or

19 (b) A townhouse, manufactured home, or unit within a residential  
20 condominium that is not being operated as apartments.

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