
Local Government Committee

HB 1658

Brief Description: Concerning the imposition of a filing charge for certain property assessment appeal petitions.

Sponsors: Representatives Springer, Tarleton, Hudgins, Sullivan, Magendanz, Walkinshaw, Bergquist, Goodman, Rodne, Stanford, Cody, Gregerson, S. Hunt and Tharinger.

Brief Summary of Bill

- Authorizes county legislative authorities to impose a filing charge for petitions to a county board of equalization (board) that challenge the assessed value of a commercial property.
- Establishes a related definition of "commercial property."
- Specifies that imposed filing charges must be returned to a petitioner that substantially prevails in a proceeding before a board.

Hearing Date: 2/4/15

Staff: Ethan Moreno (786-7386).

Background:

Real Property - Value Assessments for Property Taxes, Appeals.

Real property that is subject to property taxes is listed and assessed every year, with reference to its value on January 1 of the year in which it is assessed. All property must be valued at 100 percent of its true and fair value and assessed on the same basis unless specifically provided otherwise by law. Property assessments for taxation purposes are made by county assessors.

The true and fair value of real property for taxation purposes must be based upon specific criteria, including, any sales of the property being appraised or similar properties with respect to sales made within the past five years. The appraisal must be consistent with land use regulations and any other governmental policies or practices in effect at the time of appraisal that affect the use of property, as well as physical and environmental influences.

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.

The owner or person responsible for payment of taxes on any property may petition the county board of equalization (board) for a change in the county assessor's assessed valuation determination or for any other reason specifically authorized by statute. The petition, which must generally be filed according to time requirements established in statute, must be made on forms prescribed or approved by the Department of Revenue, and any petition not conforming to those requirements or not properly completed may not be considered by the board.

Summary of Bill:

County legislative authorities (counties) may impose reasonable filing charges upon petitioners of boards of equalization for challenges to assessed values of commercial properties. The filing charge must be waived for financial hardship cases, but counties may require petitioners to submit reasonable documentation establishing waiver eligibility.

If a petitioner substantially prevails before the board, the imposed filing charges must be refunded as awarded costs to the petitioner. Additionally, a filing charge may not be imposed if the petitioner has not previously petitioned board.

For purposes of the filing charge provisions, "commercial property" means all real property, except: (1) single-family residential property; or (2) townhouses, manufactured homes, or units within a residential condominium that are not being operated as apartments.

Appropriation: None.

Fiscal Note: Not requested.

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