
SENATE BILL 5876

State of Washington

64th Legislature

2015 Regular Session

By Senators Frockt, Liiias, Habib, Mullet, Hasegawa, Hobbs, Chase, Keiser, Fraser, McAuliffe, Kohl-Welles, and McCoy

Read first time 02/06/15. Referred to Committee on Government Operations & Security.

1 AN ACT Relating to the imposition of a filing charge 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 2014 c 97 s 407 are each amended to
5 read 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
8 in the assessed valuation placed upon such property by the county
9 assessor or for any other reason specifically authorized by statute.
10 Such petition must be made on forms prescribed or approved by the
11 department of revenue and any petition not conforming to those
12 requirements or not properly completed may not be considered by the
13 board. The petition must be filed with the board:

14 (a) On or before July 1st of the year of the assessment or
15 determination;

16 (b) Within thirty days after the date the assessment, value
17 change notice, or other notice was mailed;

18 (c) Within thirty days after the date that the assessor
19 electronically (i) transmitted the assessment, value change notice,
20 or other notice, or (ii) notified the owner or person responsible for

1 payment of taxes that the assessment, value change notice, or other
2 notice was available to be accessed by the owner or other person; or

3 (d) Within a time limit of up to sixty days adopted by the county
4 legislative authority, whichever is later. If a county legislative
5 authority sets a time limit, the authority may not change the limit
6 for three years from the adoption of the limit.

7 (2) The county legislative authority may require that a petition
8 to the board of equalization challenging the assessed value of a
9 commercial property be accompanied by a reasonable filing charge, to
10 be waived in cases of financial hardship. The county legislative
11 authority may require the petitioner to submit reasonable
12 documentation establishing the petitioner's eligibility to receive a
13 waiver. Filing charges imposed by a county under this section must be
14 awarded as costs to a petitioner that substantially prevails in
15 proceedings before the board. A filing charge may not be imposed if
16 the petitioner has not previously petitioned the county board of
17 equalization under this section.

18 (3) The board of equalization may waive the filing deadline if
19 the petition is filed within a reasonable time after the filing
20 deadline and the petitioner shows good cause for the late filing.
21 However, the board of equalization must waive the filing deadline for
22 the circumstance described under (f) of this subsection if the
23 petition is filed within a reasonable time after the filing deadline.
24 The decision of the board of equalization regarding a waiver of the
25 filing deadline is final and not appealable under RCW 84.08.130. Good
26 cause may be shown by one or more of the following events or
27 circumstances:

28 (a) Death or serious illness of the taxpayer or his or her
29 immediate family;

30 (b) The taxpayer was absent from the address where the taxpayer
31 normally receives the assessment or value change notice, was absent
32 for more than fifteen days of the days allowed in subsection (1) of
33 this section before the filing deadline, and the filing deadline is
34 after July 1;

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

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

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

1 (f) The taxpayer was not sent a revaluation notice under RCW
2 84.40.045 for the current assessment year and the taxpayer can
3 demonstrate both of the following:

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

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

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

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

21 (5) For purposes of this section, "commercial property" includes
22 any real property except:

23 (a) A single-family residential property; or

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

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