

1 (b) Washington taxpayers have a right to expect that their taxes
2 will be fairly assessed in accordance with the law;

3 (c) Taxpayers have a right to a fair and impartial hearing of
4 their tax disputes before an informed tribunal;

5 (d) Tax court procedures should promote public confidence in the
6 tax system, ensuring both the appearance and reality of due process
7 and fundamental fairness, while promoting the consistency and
8 predictability of tax decisions;

9 (e) Tax court procedures should recognize financial
10 practicalities, and the procedural rules for all cases within the
11 commissioner department should therefore provide for informal appeals
12 and taxpayer representation by nonlawyers; and

13 (f) Taxpayers are encouraged to engage in settlement discussions
14 prior to presenting their dispute to the tax court, and tax court
15 procedures should encourage the resolution of tax disputes through
16 mediation and other settlement processes.

17 (2) This act must be interpreted and construed to further the
18 purposes of this act, and court rules adopted for implementing this
19 act must be structured and construed to further this intent.

20 NEW SECTION. **Sec. 102.** TAX COURT ESTABLISHED. There is hereby
21 established a tax court as a court of record with statewide
22 jurisdiction. The tax court will consist of one judge selected from
23 each district of the court of appeals and such commissioners as are
24 appointed by the tax court.

25 NEW SECTION. **Sec. 103.** DEFINITIONS. The definitions in this
26 section apply throughout this chapter unless the context clearly
27 requires otherwise.

28 (1) "Court" means the tax court.

29 (2) "General election" means the biennial election at which
30 members of the house of representatives are elected.

31 (3) "Judge" means a judge of the tax court.

32 (4) "Rules" means rules of the tax court.

33 NEW SECTION. **Sec. 104.** TAX COURT DEPARTMENTS. The tax court
34 must have two departments:

35 (1) The main department:

1 (a) The main department of the tax court will consist of three
2 judges who may individually hear and decide tax appeals, except
3 proceedings that must be heard by a three-judge panel.

4 (b) Upon petition by a party, the main department will initially
5 hear tax appeals that involve complex issues, issues of substantial
6 public importance, or issues that require expertise beyond a
7 commissioner's proficiency. Unless otherwise allowed by the presiding
8 judge for good cause shown, the petition for a direct appeal to the
9 main department must be filed by the appellant within sixty days of
10 the filing of the initial appeal.

11 (c) A party may petition for a hearing of the appeal by a three-
12 judge panel, or review of a final decision of the main department by
13 a three-judge panel, when: (i) The decision under appeal conflicts
14 with a decision of the supreme court or a prior decision of the tax
15 court; or (ii) the appeal involves one or more questions of
16 exceptional public importance; and (iii) there remain no genuine
17 issues of material fact. Appeals before a three-judge panel must, so
18 far as possible, be conducted in accordance with the rules of
19 appellate procedure applicable in the court of appeals.

20 (d) Appeals to the tax court from a decision of a superior court
21 in a tax dispute will be heard on the superior court record by a
22 three-judge panel. Review of decisions of the main department by a
23 three-judge panel will be heard on the record made in the main
24 department.

25 (e) Every cause submitted to the main department of the tax court
26 must be decided within six months from the submission thereof. The
27 court may extend the six-month period, for good cause, up to three
28 additional months.

29 (2) The commissioner department:

30 (a) The commissioner department is a cost-effective and informal
31 option for parties seeking review.

32 (b) The commissioner department will hear all appeals that are
33 not heard initially by the main department or a three-judge panel.
34 The judges of the main department will appoint one or more
35 individuals to sit as commissioners at locations within the state.
36 The commissioners must perform such duties as the presiding judge of
37 the tax court may direct. Commissioners may be appointed to serve on
38 either a full-time or part-time basis.

39 (c) In proceedings before the commissioner department, a party
40 may appear personally or may designate a representative.

1 (d) Designated representatives may be an employee, director, or
2 officer of the party; a certified public accountant licensed in the
3 state of Washington; an attorney admitted to practice in the courts
4 of the state of Washington; a partner, joint venturer, or trustee
5 representing, respectively, a partnership, joint venture, or trust; a
6 personal representative of a decedent's estate; or other person
7 designated with the approval of the commissioner.

8 (e) Hearings before the commissioner department will be informal,
9 in accordance with the rules of evidence as described in RCW
10 34.05.452. The party or representative may testify and offer witness
11 testimony from a real estate broker, an appraiser, an accountant, or
12 other person with knowledge of the facts of the case. Testimony must
13 be given under oath or affirmation.

14 (f) Voluntary mediation process:

15 (i) The commissioner department will make available an informal
16 voluntary and confidential mediation process. The purpose of the
17 mediation is to help the parties reach an agreement that settles the
18 dispute. The department will prescribe rules for the conduct of
19 mediation consistent with the purpose of the mediation.

20 (ii) A dispute may be submitted to mediation only if all the
21 parties agree to the following:

22 (A) An appointed neutral mediator to lead and facilitate the
23 mediation. The mediator may be a commissioner who is not assigned to
24 preside over and decide the case;

25 (B) The mediator's role is to assist the parties to work together
26 to reach a mutually agreeable dispute resolution. The mediator will
27 not issue findings of fact or a decision in the matter;

28 (C) Mediation is a confidential process. All mediation
29 discussions, statements of parties, and materials provided as part of
30 the mediation are confidential, may not be disclosed outside the
31 mediation, and may not be used for any nonmediation purpose or used
32 in any other proceeding;

33 (D) An agreement reached by the parties during the mediation must
34 be memorialized in writing and signed by the parties. Based on the
35 signed agreement, the court will enter an order closing the case; and

36 (E) If the mediation does not result in a written agreement
37 resolving the dispute, the case will proceed to trial in the
38 commissioner department.

39 (g) Qualifications of commissioners:

1 (i) An individual who is appointed as a commissioner must be a
2 resident of this state and competent to perform the duties of the
3 office and have at least three years of work experience relevant to
4 his or her responsibilities as a commissioner.

5 (ii)(A) Before entering office, each individual employed as a
6 commissioner must take and subscribe to an oath or affirmation that
7 the individual:

8 (I) Will support the Constitutions of the United States and
9 Washington and the laws of the state of Washington;

10 (II) Will faithfully and honestly discharge the duties of the
11 office; and

12 (III) Does not hold, and while the individual is a commissioner
13 will not hold, a position in any political party.

14 (B) The oath or affirmation must be filed with the clerk of the
15 tax court.

16 (iii) An individual while a commissioner may hold another office
17 or position of profit or pursue another calling or vocation unless
18 it:

19 (A) Is inconsistent with the expeditious, proper, and impartial
20 performance of the duties of a commissioner; or

21 (B) Would interfere with the ability of the commissioner to
22 perform fully the duties of the commissioner's position.

23 NEW SECTION. **Sec. 105.** TAX COURT PROCEDURES AND REVIEW. (1) The
24 administration and procedures of the court must be as provided by
25 rules of the court. The court is vested with all power and authority,
26 not inconsistent with such rules, necessary to carry into complete
27 execution all of its judgments, decrees, and determinations in all
28 matters within its jurisdiction, according to the rules and
29 principles of the common law and the Constitution and laws of this
30 state.

31 (2) For the prompt and orderly administration of justice, the
32 supreme court may assign a judge of the tax court to serve as a judge
33 pro tempore of the court of appeals.

34 (3) The final decisions of the main department of the tax court
35 must be issued in writing, and the grounds of the decisions must be
36 stated. Except for decisions by the three-judge panel, the decisions
37 by the main department of the tax court must include findings of fact
38 and conclusions of law. All decisions by the main department must be
39 published as opinions of the court.

1 (4) The decisions of a three-judge panel and decisions by a
2 single judge of the main department that are not reviewed by a three-
3 judge panel are subject to review by the supreme court in the same
4 manner as the decisions of the court of appeals.

5 (5) The final decisions of the commissioner department must be
6 rendered in writing, and must include a statement of the facts and
7 the conclusions of law. Decisions of the commissioner department must
8 be made readily available for online research, but they may not be
9 published as opinions of the tax court and may not be cited or relied
10 upon as precedent. The exclusive remedy for review of any decision or
11 order of a commissioner will be by petition to the main department of
12 the tax court.

13 NEW SECTION. **Sec. 106.** TAX COURT JUDGES. A judge of the tax
14 court must:

15 (1) Be admitted to the practice of law in the courts of this
16 state not less than five years prior to taking office;

17 (2) Be a resident for not less than one year at the time of
18 appointment or initial election in the district of the court of
19 appeals for which his or her position was created;

20 (3) Have at least five years' experience as an attorney
21 practicing in Washington state and local tax law.

22 NEW SECTION. **Sec. 107.** JUDGE ELECTION. At the first state
23 general election after the establishment of the tax court, there will
24 be elected the number of judges to the tax court provided for in
25 section 102 of this act. Upon taking office the judges elected will
26 come together to be divided by lot into three equal groups; those of
27 the first group will hold office until the second Monday in January
28 of 2021, those of the second group will hold office until the second
29 Monday in January of 2023, and those of the third group will hold
30 office until the second Monday in January of 2025, or, if later,
31 until their successors are elected and qualified. Thereafter, judges
32 will be elected for the full term of six years or, if later, until
33 their successors are elected and qualified, commencing with the
34 second Monday in January succeeding their election.

35 NEW SECTION. **Sec. 108.** TAX COURT JURISDICTION. (1) Except as
36 otherwise provided in this section, all proceedings before the tax

1 court are original, independent proceedings and will be tried without
2 a jury and de novo.

3 (2) In all appeals to the tax court, the decision appealed from
4 is presumed correct and, except as provided in RCW 84.40.0301, the
5 appellant has the burden of proving otherwise by a preponderance of
6 the evidence. The tax court may exercise such procedural powers and
7 authority as necessary to the full exercise of its jurisdiction,
8 including the power to issue compulsory process.

9 (3) The tax court has jurisdiction to hear the following appeals:

10 (a) Appeals of a notice of denial of a refund or of a petition or
11 a notice of assessment made under RCW 82.34.110, 82.32.050,
12 82.32.060, 82.32.160, 82.32.170, or an appraisal under RCW 82.49.050,
13 except in cases where the taxpayer has failed to keep and preserve
14 books, records, and invoices as required in chapters 82.32, 82.32A,
15 and 82.24 RCW;

16 (b) Appeals from a county board of equalization pursuant to RCW
17 84.08.130;

18 (c) Appeals by an assessor or landowner from an order of the
19 director of the department of revenue made pursuant to RCW 84.08.010
20 and 84.08.060, if filed with the tax court within thirty days after
21 the mailing of the order;

22 (d) Appeals by an assessor or owner of an intercounty public
23 utility or private car company from determinations by the director of
24 the department of revenue of equalized assessed valuation of property
25 and the apportionment thereof to a county made pursuant to chapters
26 84.12 and 84.16 RCW, if filed with the tax court within thirty days
27 after mailing of the determination;

28 (e) Appeals by an assessor, landowner, or owner of an intercounty
29 public utility or private car company from a determination of any
30 county indicated ratio for such county compiled by the department of
31 revenue pursuant to RCW 84.48.075, if the appeal is filed after
32 review of the ratio under RCW 84.48.075(3) and not later than fifteen
33 days after the mailing of the certification. A hearing under this
34 subsection (3)(e) before the court must be expeditiously held in
35 accordance with rules prescribed by the court and must take
36 precedence over all matters of the same character;

37 (f) Appeals from the decisions of sale price of second-class
38 shorelands on navigable lakes by the department of natural resources
39 pursuant to RCW 79.125.450;

1 (g) Appeals from urban redevelopment property tax apportionment
2 district proposals established by governmental ordinances pursuant to
3 RCW 39.88.060;

4 (h) Appeals from interest rates as determined by the department
5 of revenue for use in valuing farmland under current use assessment
6 pursuant to RCW 84.34.065;

7 (i) Appeals from revisions to stumpage value tables used to
8 determine value by the department of revenue pursuant to RCW
9 84.33.091;

10 (j) Appeals from denial of a tax exemption application by the
11 department of revenue pursuant to RCW 84.36.850;

12 (k) Appeals pursuant to RCW 84.40.038(3);

13 (l) Appeals pursuant to RCW 84.39.020;

14 (m) Appeals of refunds denied under Title 83 RCW or superior
15 court orders made under chapter 83.100 RCW; and

16 (n) Appeals of final decisions of the superior court under RCW
17 82.32.180.

18 (4) Except for cases that may be appealed or transferred directly
19 to the supreme court under section 105 of this act, the tax court has
20 exclusive appellate jurisdiction over appeals from the superior court
21 in tax disputes that would otherwise fall within the tax court's
22 concurrent original jurisdiction, including superior court orders
23 issued under chapter 83.100 RCW.

24 (5)(a) Except as otherwise provided in cases involving property
25 taxes and as otherwise provided in (b) of this subsection, the
26 taxpayer has the right to have his or her case heard by the tax court
27 prior to the payment of any of the amounts asserted as due by the tax
28 administration agency and prior to the posting of any bond.

29 (b) The tax court does not have jurisdiction to hear the
30 following appeals unless the disputed amount of taxes, penalties, and
31 interest has been paid in full or the taxpayer posts a bond with the
32 department of revenue or otherwise provides adequate security to the
33 department of revenue for payment of all amounts asserted due:

34 (i) Appeals of taxes assessed under RCW 82.32.145;

35 (ii) Appeals of an assessment resulting from the disregard of a
36 tax avoidance transaction or arrangement described in RCW
37 82.32.655(3);

38 (iii) Appeals of an assessment of taxes upon which the department
39 of revenue imposed the penalty in RCW 82.32.090(7); and

1 (iv)(A) Except as provided in (c) of this subsection, appeals of
2 an assessment with respect to which the total amount disputed by the
3 taxpayer exceeds five hundred thousand dollars, inclusive of taxes,
4 penalties, interest, and any amounts paid under (b)(i) through (iii)
5 of this subsection. The dollar threshold must be adjusted for
6 inflation as provided in (b)(iv)(B) of this subsection (5).

7 (B) Beginning in December 2019 and each December thereafter, the
8 administrative office of the courts must review the dollar threshold
9 in this subsection (5)(b)(iv). The administrative office of the
10 courts must adjust the dollar threshold whenever the consumer price
11 index has increased by at least five percent since the later of the
12 effective date of this section or the date that the most recent
13 adjustment to the dollar threshold took effect. The dollar threshold
14 must be adjusted to reflect the cumulative change in the consumer
15 price index, rounded to the nearest one thousand dollars. For
16 purposes of determining the change in the consumer price index in the
17 current calendar year, the administrative office of the courts must
18 use the most recently published consumer price index. The
19 administrative office of the courts must notify the tax court of any
20 adjustment to the dollar threshold. Adjustments to the dollar
21 threshold take effect the first day of the month that is at least
22 thirty days following the date that the administrative office of the
23 courts notified the tax court of the adjusted dollar threshold. For
24 purposes of this subsection (5)(b)(iv), "consumer price index" has
25 the same meaning as in RCW 83.100.020.

26 (c) If a taxpayer obtains a final determination through the
27 department of revenue's administrative process pursuant to RCW
28 82.32.160, the tax court has jurisdiction to hear an appeal of that
29 determination, notwithstanding that the total amount in dispute
30 exceeds the dollar threshold in (b)(iv) of this subsection.

31 (d) For purposes of this subsection, "tax" has the same meaning
32 as provided in RCW 82.32.020.

33 (6) If, with or after the filing of a timely notice of appeal,
34 the taxpayer pays all or part of the amount in issue before the tax
35 court has rendered a decision, the court will treat the taxpayer's
36 petition as a protest of a denial of a claim for refund of the amount
37 paid.

38 NEW SECTION. **Sec. 109.** APPEALS TO TAX COURT. (1) An appeal to
39 the tax court is initiated by the filing of a notice of appeal as

1 provided by court rule. Except for property tax appeals under RCW
2 84.08.130, 84.34.065, 84.36.850, 84.40.038, and 84.48.075, and as
3 otherwise provided, the notice of appeal must be filed with the tax
4 court within thirty days from the date of issuance of the tax
5 determination, decision, or order being appealed.

6 (2) Upon filing a notice of appeal to the main department of the
7 tax court, the appellant must pay a fee in the amount of two hundred
8 fifty dollars.

9 (3) Upon filing a notice of appeal to the commissioner department
10 of the tax court, the appellant must pay a fee in the amount of fifty
11 dollars.

12 (4) At the time of filing a notice of appeal under subsection (2)
13 or (3) of this section, an appellant may file an application for
14 leave to proceed in forma pauperis on forms supplied by the tax
15 court. If the application is granted, the appellant may proceed in
16 forma pauperis and no filing fee or any other court-related fees may
17 be charged by the court to the appellant for relief sought under this
18 chapter, except as a sanction under section 110 of this act.

19 NEW SECTION. **Sec. 110.** SANCTIONS. The tax court may impose
20 costs and fees against a party as a sanction for improper conduct
21 before the tax court.

22 **PART II**

23 **Conforming and Technical Corrections**

24 **Sec. 201.** RCW 2.04.110 and 1971 c 81 s 4 are each amended to
25 read as follows:

26 Each of the justices of the supreme court, judges of the court of
27 appeals, judges of the tax court, and the judges of the superior
28 courts shall in open court during the presentation of causes, before
29 them, appear in and wear black gowns(~~(, made of black silk,)~~) of the
30 usual style of judicial gowns.

31 **Sec. 202.** RCW 34.05.030 and 2015 3rd sp.s. c 1 s 309 are each
32 amended to read as follows:

33 (1) This chapter (~~shall~~) does not apply to:

34 (a) The state militia, or

35 (b) The board of clemency and pardons, or

1 (c) The department of corrections or the indeterminate sentencing
2 review board with respect to persons who are in their custody or are
3 subject to the jurisdiction of those agencies.

4 (2) The provisions of RCW 34.05.410 through 34.05.598 shall not
5 apply:

6 (a) To adjudicative proceedings of the board of industrial
7 insurance appeals except as provided in RCW 7.68.110 and 51.48.131;

8 (b) Except for actions pursuant to chapter 46.29 RCW, to the
9 denial, suspension, or revocation of a driver's license by the
10 department of licensing;

11 (c) To the department of labor and industries where another
12 statute expressly provides for review of adjudicative proceedings of
13 a department action, order, decision, or award before the board of
14 industrial insurance appeals;

15 (d) To actions of the Washington personnel resources board, the
16 director of financial management, and the department of enterprise
17 services when carrying out their duties under chapter 41.06 RCW;

18 (e) To adjustments by the department of revenue of the amount of
19 the surcharge imposed under RCW 82.04.261; or

20 (f) To the extent they are inconsistent with any provisions of
21 chapter 43.43 RCW.

22 (3) (~~Unless a party makes an election for a formal hearing~~
23 ~~pursuant to RCW 82.03.140 or 82.03.190,~~) RCW 34.05.410 through
24 34.05.598 do not apply to a review hearing conducted by the (~~board~~
25 ~~of tax appeals~~) tax court, except as otherwise provided in section
26 104 of this act.

27 (4) The rule-making provisions of this chapter do not apply to:

28 (a) Reimbursement unit values, fee schedules, arithmetic
29 conversion factors, and similar arithmetic factors used to determine
30 payment rates that apply to goods and services purchased under
31 contract for clients eligible under chapter 74.09 RCW; and

32 (b) Adjustments by the department of revenue of the amount of the
33 surcharge imposed under RCW 82.04.261.

34 (5) All other agencies, whether or not formerly specifically
35 excluded from the provisions of all or any part of the administrative
36 procedure act, (~~shall be~~) are subject to the entire act.

37 **Sec. 203.** RCW 34.12.020 and 2010 c 211 s 16 are each reenacted
38 and amended to read as follows:

1 (~~Unless the context clearly requires otherwise,~~) The
2 definitions in this section apply throughout this chapter unless the
3 context clearly requires otherwise.

4 (1) "Administrative law judge" means any person appointed by the
5 chief administrative law judge to conduct or preside over hearings as
6 provided in this chapter.

7 (2) "Hearing" means an adjudicative proceeding within the meaning
8 of RCW 34.05.010(1) conducted by a state agency under RCW 34.05.413
9 through 34.05.476.

10 (3) "Office" means the office of administrative hearings.

11 (4) "State agency" means any state board, commission, department,
12 or officer authorized by law to make rules or to conduct adjudicative
13 proceedings, except those in the legislative or judicial branches,
14 the growth management hearings board, the utilities and
15 transportation commission, the pollution control hearings board, the
16 shorelines hearings board, the forest practices appeals board, the
17 environmental and land use hearings office, the board of industrial
18 insurance appeals, the Washington personnel resources board, and the
19 public employment relations commission(~~, and the board of tax~~
20 ~~appeals~~)).

21 **Sec. 204.** RCW 39.88.060 and 1989 c 378 s 1 are each amended to
22 read as follows:

23 (1) Any taxing district that objects to the apportionment
24 district, the duration of the apportionment, the manner of
25 apportionment, or the propriety of cost items established by the
26 public improvement ordinance of the sponsor may, within thirty days
27 after mailing of the ordinance, petition for review thereof by the
28 (~~state board of tax appeals. The state board of tax appeals shall~~
29 ~~meet within a reasonable time, hear all the evidence presented by the~~
30 ~~parties on matters in dispute, and determine the issues upon the~~
31 ~~evidence as may be presented to it at the hearing. The board~~) tax
32 court, except as otherwise provided in section 104 of this act, may
33 approve or deny the public improvement ordinance as enacted or may
34 grant approval conditioned upon modification of the ordinance by the
35 sponsor. The decision by the (~~state board of tax appeals shall be~~)
36 tax division of the court of appeals is final and conclusive but
37 (~~shall~~) does not preclude modification or discontinuation of the
38 public improvement.

1 (2) If the sponsor modifies the public improvement ordinance as
2 directed by the ((board)) tax court, the public improvement ordinance
3 ((shall be)) is effective without further hearings or findings and
4 ((shall)) is not ((be)) subject to any further appeal. If the sponsor
5 modifies the public improvement ordinance in a manner other than as
6 directed by the ((board)) tax court, the public improvement ordinance
7 ((shall be)) is subject to the procedures established pursuant to RCW
8 39.88.040 and 39.88.050.

9 **Sec. 205.** RCW 42.17A.705 and 2015 3rd sp.s. c 1 s 406 and 2015
10 3rd sp.s. c 1 s 317 are each reenacted and amended to read as
11 follows:

12 For the purposes of RCW 42.17A.700, "executive state officer"
13 includes:

14 (1) The chief administrative law judge, the director of
15 agriculture, the director of the department of services for the
16 blind, the director of the state system of community and technical
17 colleges, the director of commerce, the director of the consolidated
18 technology services agency, the secretary of corrections, the
19 director of early learning, the director of ecology, the commissioner
20 of employment security, the chair of the energy facility site
21 evaluation council, the director of enterprise services, the
22 secretary of the state finance committee, the director of financial
23 management, the director of fish and wildlife, the executive
24 secretary of the forest practices appeals board, the director of the
25 gambling commission, the secretary of health, the administrator of
26 the Washington state health care authority, the executive secretary
27 of the health care facilities authority, the executive secretary of
28 the higher education facilities authority, the executive secretary of
29 the horse racing commission, the executive secretary of the human
30 rights commission, the executive secretary of the indeterminate
31 sentence review board, the executive director of the state investment
32 board, the director of labor and industries, the director of
33 licensing, the director of the lottery commission, the director of
34 the office of minority and women's business enterprises, the director
35 of parks and recreation, the executive director of the public
36 disclosure commission, the executive director of the Puget Sound
37 partnership, the director of the recreation and conservation office,
38 the director of retirement systems, the director of revenue, the
39 secretary of social and health services, the chief of the Washington

1 state patrol, (~~the executive secretary of the board of tax~~
2 ~~appeals,~~) the secretary of transportation, the secretary of the
3 utilities and transportation commission, the director of veterans
4 affairs, the president of each of the regional and state universities
5 and the president of The Evergreen State College, and each district
6 and each campus president of each state community college;

7 (2) Each professional staff member of the office of the governor;

8 (3) Each professional staff member of the legislature; and

9 (4) Central Washington University board of trustees, the boards
10 of trustees of each community college and each technical college,
11 each member of the state board for community and technical colleges,
12 state convention and trade center board of directors, Eastern
13 Washington University board of trustees, Washington economic
14 development finance authority, Washington energy northwest executive
15 board, The Evergreen State College board of trustees, executive
16 ethics board, fish and wildlife commission, forest practices appeals
17 board, forest practices board, gambling commission, Washington health
18 care facilities authority, student achievement council, higher
19 education facilities authority, horse racing commission, state
20 housing finance commission, human rights commission, indeterminate
21 sentence review board, board of industrial insurance appeals, state
22 investment board, commission on judicial conduct, legislative ethics
23 board, life sciences discovery fund authority board of trustees,
24 liquor (~~control~~) and cannabis board, lottery commission, Pacific
25 Northwest electric power and conservation planning council, parks and
26 recreation commission, Washington personnel resources board, board of
27 pilotage commissioners, pollution control hearings board, public
28 disclosure commission, public employees' benefits board, recreation
29 and conservation funding board, salmon recovery funding board,
30 shorelines hearings board, (~~board of tax appeals,~~) transportation
31 commission, University of Washington board of regents, utilities and
32 transportation commission, Washington State University board of
33 regents, and Western Washington University board of trustees.

34 **Sec. 206.** RCW 79.125.450 and 2005 c 155 s 520 are each amended
35 to read as follows:

36 (1) The legislature finds that maintaining public lands in public
37 ownership is often in the public interest. However, when second-class
38 shorelands on navigable lakes have minimal public value, the sale of
39 those shorelands to the abutting upland owner may not be contrary to

1 the public interest. However, the purpose of this section is to
2 remove the prohibition contained in RCW 79.125.200 regarding the sale
3 of second-class shorelands to abutting owners, whose uplands front on
4 the shorelands. Nothing contained in this section (~~shall~~) may be
5 construed to otherwise affect the rights of interested parties
6 relating to public or private ownership of shorelands within the
7 state.

8 (2) Notwithstanding the provisions of RCW 79.125.200, the
9 department may sell second-class shorelands on navigable lakes to
10 abutting owners whose uplands front upon the shorelands in cases
11 where the board has determined that these sales would not be contrary
12 to the public interest. These shorelands (~~shall~~) must be sold at
13 fair market value, but not less than five percent of the fair market
14 value of the abutting upland, less improvements, to a maximum
15 distance of one hundred and fifty feet landward from the line of
16 ordinary high water.

17 (3) Review of the decision of the department regarding the sale
18 price established for a shoreland to be sold pursuant to this section
19 may be obtained by the upland owner by filing a petition with the
20 (~~board of tax appeals created in accordance with chapter 82.03 RCW~~
21 ~~within thirty~~) tax court within thirty days after the mailing of
22 notification by the department to the owner regarding the price. The
23 (~~board of tax appeals shall~~) tax court must review the cases in an
24 adjudicative proceeding as described in chapter 34.05 RCW, the
25 administrative procedure act, and the (~~board's~~) court's review
26 (~~shall~~) must be de novo. Decisions of the (~~board of tax appeals~~)
27 tax court regarding fair market values determined pursuant to this
28 section (~~shall be~~) are final (~~unless appealed to the superior~~
29 ~~court pursuant to RCW 34.05.510 through 34.05.598~~).

30 **Sec. 207.** RCW 82.01.090 and 1967 ex.s. c 26 s 6 are each amended
31 to read as follows:

32 Except for the powers and duties devolved upon the (~~board of tax~~
33 ~~appeals by the provisions of RCW 82.03.010 through 82.03.190~~) tax
34 court, the director of revenue (~~shall~~) must, after July 1, 1967,
35 exercise those powers, duties and functions theretofore vested in the
36 tax commission of the state of Washington, including all powers,
37 duties and functions of the commission acting as the commission or as
38 the state board of equalization or in any other capacity.

1 **Sec. 208.** RCW 82.29A.060 and 1994 c 95 s 1 are each amended to
2 read as follows:

3 (1) All administrative provisions in chapters 82.02 and 82.32 RCW
4 (~~shall be~~) are applicable to taxes imposed pursuant to this
5 chapter.

6 (2)(a) A lessee, or a sublessee in the case where the sublessee
7 is responsible for paying the tax imposed under this chapter, of
8 property used for residential purposes may petition the county board
9 of equalization for a change in appraised value when the department
10 of revenue establishes taxable rent under RCW 82.29A.020(2)(~~b~~)
11 (g) based on an appraisal done by the county assessor at the request
12 of the department. The petition must be on forms prescribed or
13 approved by the department (~~of revenue~~) and any petition not
14 conforming to those requirements or not properly completed (~~shall~~)
15 may not be considered by the board. The petition must be filed with
16 the board within the time period set forth in RCW 84.40.038. A
17 decision of the board of equalization may be appealed by the taxpayer
18 to the (~~board of tax appeals~~) tax court as provided in RCW
19 84.08.130.

20 (b) A sublessee, in the case where the sublessee is responsible
21 for paying the tax imposed under this chapter, of property used for
22 residential purposes may petition the department for a change in
23 taxable rent when the department of revenue establishes taxable rent
24 under RCW 82.29A.020(2)(~~b~~) (g).

25 (c) Any change in tax resulting from an appeal under this
26 subsection (~~shall~~) must be allocated to the lessee or sublessee
27 responsible for paying the tax.

28 (3) This section (~~shall~~) does not authorize the issuance of any
29 levy upon any property owned by the public lessor.

30 (4) In selecting leasehold excise tax returns for audit the
31 department (~~of revenue shall~~) must give priority to any return an
32 audit of which is specifically requested in writing by the county
33 assessor or treasurer or other chief financial officer of any city or
34 county affected by such return. Notwithstanding the provisions of RCW
35 82.32.330, findings of fact and determinations of the amount of
36 taxable rent made pursuant to the provisions of this chapter
37 (~~shall~~) must be open to public inspection at all reasonable times.

38 **Sec. 209.** RCW 82.32.150 and 1961 c 15 s 82.32.150 are each
39 amended to read as follows:

1 Except as provided in sections 108 and 109 of this act concerning
2 appeals filed with the tax court, all taxes, penalties, and interest
3 shall be paid in full before any action may be instituted in any
4 court to contest all or any part of such taxes, penalties, or
5 interest. No restraining order or injunction shall be granted or
6 issued by any court or judge to restrain or enjoin the collection of
7 any tax or penalty or any part thereof, except upon the ground that
8 the assessment thereof was in violation of the Constitution of the
9 United States or that of the state.

10 **Sec. 210.** RCW 82.32.160 and 2007 c 111 s 110 are each amended to
11 read as follows:

12 (1) Any person having been issued a notice of additional taxes,
13 delinquent taxes, interest, or penalties assessed by the
14 department(~~(τ)~~) may within thirty days after the issuance of the
15 original notice of the amount thereof or within the period covered by
16 any extension of the due date thereof granted by the department
17 petition the department in writing for a correction of the amount of
18 the assessment, and a conference for examination and review of the
19 assessment. The petition (~~(shall)~~) must set forth the reasons why the
20 correction should be granted and the amount of the tax, interest, or
21 penalties, which the petitioner believes to be due. The department
22 (~~(shall)~~) must promptly consider the petition and may grant or deny
23 it. If denied, the petitioner (~~(shall)~~) must be notified by mail, or
24 electronically as provided in RCW 82.32.135, thereof forthwith. If a
25 conference is granted, the department (~~(shall)~~) must fix the time and
26 place therefor and notify the petitioner thereof by mail or
27 electronically as provided in RCW 82.32.135. After the conference the
28 department may make such determination as may appear to it to be just
29 and lawful and (~~(shall)~~) must mail a copy of its determination to the
30 petitioner, or provide a copy of its determination electronically as
31 provided in RCW 82.32.135. If no such petition is filed within the
32 thirty-day period the assessment covered by the notice (~~(shall)~~)
33 becomes final.

34 (2) The procedures provided for (~~(herein shall)~~) in this section
35 apply also to a notice denying, in whole or in part, an application
36 for a pollution control tax exemption and credit certificate, with
37 such modifications to such procedures established by departmental
38 rules and regulations as may be necessary to accommodate a claim for
39 exemption or credit.

1 (3) The taxpayer may, at the taxpayer's option, instead file an
2 appeal with the tax court within thirty days after the original
3 notice of additional taxes, interest, or penalties assessed by the
4 department under RCW 82.32.050 or 82.49.050. The taxpayer need not
5 exhaust administrative remedies before filing an appeal with the tax
6 court.

7 **Sec. 211.** RCW 82.32.170 and 2013 c 23 s 324 are each amended to
8 read as follows:

9 Any person, having ~~((paid any tax, original assessment,~~
10 ~~additional assessment, or corrected assessment of any tax, may apply~~
11 ~~to the department within the time limitation for refund provided in~~
12 ~~this chapter, by petition in writing for a correction of the amount~~
13 ~~paid, and a conference for examination and review of the tax~~
14 ~~liability, in which petition he or she shall set forth the reasons~~
15 ~~why the conference should be granted, and the amount in which the~~
16 ~~tax, interest, or penalty, should be refunded. The department shall~~
17 ~~promptly consider the petition, and may grant or deny it. If denied,~~
18 ~~the petitioner shall be notified by mail, or electronically as~~
19 ~~provided in RCW 82.32.135, thereof forthwith. If a conference is~~
20 ~~granted, the department shall notify the petitioner by mail, or~~
21 ~~electronically as provided in RCW 82.32.135, of the time and place~~
22 ~~fixed therefor. After the hearing, the department may make such~~
23 ~~determination as may appear to it just and lawful, and shall mail a~~
24 ~~copy of its determination to the petitioner, or provide a copy of its~~
25 ~~determination electronically as provided in RCW 82.32.135.))~~
26 requested a refund from the department under RCW 82.32.060 and having
27 received a notice of denial of the requested refund, may, within the
28 time limitation for refund provided in this chapter, petition the
29 department in writing for a correction of the refund denial. The
30 petition must set forth the amount of the tax, interest, or penalty
31 the taxpayer contends should be refunded and the reasons. The
32 department must promptly consider the petition, and may grant or deny
33 it and must notify the taxpayer of its decision by mail, or
34 electronically as provided in RCW 82.32.135. If denied, the taxpayer
35 may file an appeal with the tax court.

36 (2) The taxpayer may, at the taxpayer's option, instead file an
37 appeal with the tax court within thirty days after the department's
38 denial of the taxpayer's requested refund under RCW 82.32.060. The

1 taxpayer need not exhaust administrative remedies before filing an
2 appeal with the tax court.

3 **Sec. 212.** RCW 82.32.180 and 1997 c 156 s 4 are each amended to
4 read as follows:

5 (1) Any person, except one who has failed to keep and preserve
6 books, records, and invoices as required in this chapter and chapters
7 82.32A and 82.24 RCW, having paid any tax as required and feeling
8 aggrieved by the amount of the tax, may appeal to the superior court
9 of Thurston county~~((7))~~. The appeal must be filed within the time
10 limitation for a refund provided in this chapter ~~((82.32-RCW))~~ or, if
11 an application for refund has been made to the department within that
12 time limitation, then within thirty days after rejection of the
13 application, whichever time limitation is later. In the appeal the
14 taxpayer ~~((shall))~~ must set forth the amount of the tax imposed upon
15 the taxpayer which the taxpayer concedes to be the correct tax and
16 the reason why the tax should be reduced or abated. The appeal shall
17 be perfected by serving a copy of the notice of appeal upon the
18 department within the time ~~((herein))~~ specified in this section and
19 by filing the original thereof with proof of service with the clerk
20 of the superior court of Thurston county.

21 (2) The trial in the superior court on appeal ~~((shall))~~ must be
22 de novo and without the necessity of any pleadings other than the
23 notice of appeal. At trial, the burden ~~((shall))~~ rests upon the
24 taxpayer to prove that the tax as paid by the taxpayer is incorrect,
25 either in whole or in part, and to establish the correct amount of
26 the tax. In such proceeding the taxpayer ~~((shall-be))~~ is deemed the
27 plaintiff, and the state, the defendant; and both parties ~~((shall~~
28 be)) are entitled to subpoena the attendance of witnesses as in other
29 civil actions and to produce evidence that is competent, relevant,
30 and material to determine the correct amount of the tax that should
31 be paid by the taxpayer. Either party may seek appellate review in
32 the same manner as other civil actions are appealed to the appellate
33 courts.

34 (3) It ~~((shall))~~ is not ~~((be))~~ necessary for the taxpayer to
35 protest against the payment of any tax or to make any demand to have
36 the same refunded or to petition the director for a hearing in order
37 to appeal to the superior court, but no court action or proceeding of
38 any kind ~~((shall))~~ may be maintained by the taxpayer to recover any
39 tax paid, or any part thereof, except as ~~((herein))~~ provided in this

1 section pr chapter 2.--- RCW (the new chapter created in section 301
2 of this act).

3 (4) The provisions of this section (~~shall~~) do not apply to any
4 tax payment which has been the subject of an appeal to the (~~board of~~
5 ~~tax appeals with respect to which appeal a formal hearing has been~~
6 ~~elected~~) tax court.

7 **Sec. 213.** RCW 82.49.060 and 1993 c 33 s 1 are each amended to
8 read as follows:

9 (1) Any vessel owner disputing an appraised value under RCW
10 82.49.050 or disputing whether the vessel is taxable, may petition
11 for a conference with the department as provided under RCW 82.32.160,
12 or for reduction of the tax due as provided under RCW 82.32.170. The
13 taxpayer may, at the taxpayer's option, instead file an appeal with
14 the tax court within thirty days after the date that the department
15 notified the vessel owner of the department's appraised value. The
16 vessel owner need not exhaust administrative remedies before filing
17 an appeal with the tax court.

18 (2) Any vessel owner having received a notice of denial of a
19 petition or a notice of determination made for the owner's vessel
20 under RCW 82.32.160 or 82.32.170 may appeal to the (~~board of tax~~
21 ~~appeals as provided under RCW 82.03.190~~) tax court.

22 (3) In deciding a case appealed under this section, the (~~board~~
23 ~~of tax appeals~~) tax court may require an independent appraisal of
24 the vessel. The cost of the independent appraisal (~~shall~~) must be
25 apportioned between the department and the vessel owner as provided
26 by the (~~board~~) court.

27 **Sec. 214.** RCW 84.08.060 and 1988 c 222 s 9 are each amended to
28 read as follows:

29 (1) The department (~~of revenue shall have~~) has power to direct
30 and to order any county board of equalization to raise or lower the
31 valuation of any taxable property, or to add any property to the
32 assessment list, or to perform or complete any other duty required by
33 statute. The department (~~of revenue~~) may require any such board of
34 equalization to reconvene after its adjournment for the purpose of
35 performing any order or requirement made by the department (~~of~~
36 ~~revenue~~) and may make such orders as it (~~shall~~) determines to be
37 just and necessary.

1 (2) The department may require any county board of equalization
2 to reconvene at any time for the purpose of performing or completing
3 any duty or taking any action it might lawfully have performed or
4 taken at any of its previous meetings. No board may be reconvened
5 later than three years after the date of adjournment of its regularly
6 convened session. If such board of equalization (~~((shall))~~) fails or
7 refuses (~~((forthwith))~~) to comply with any such order or requirement of
8 the department (~~((of revenue))~~), the department (~~((of revenue shall~~
9 ~~have))~~) has the power to take any other appropriate action, or to make
10 such correction or change in the assessment list, and such
11 corrections and changes (~~((shall))~~) must be a part of the record of the
12 proceedings of the (~~((said))~~) board of equalization(~~((: PROVIDED,~~
13 ~~That))~~). However, in all cases where the department (~~((of revenue~~
14 ~~shall))~~) raises the valuation of any property or adds property to the
15 assessment list, (~~((it shall))~~) the department must give notice either
16 for the same time and in the same manner as is now required in like
17 cases of county boards of equalization, or if (~~((it shall deem))~~) the
18 department deems such method of giving notice impracticable it
19 (~~((shall))~~) must give notice by publication thereof in a newspaper of
20 general circulation within the county in which the property affected
21 is situated once each week for two consecutive weeks, and the
22 department (~~((of revenue shall))~~) may not proceed to raise such
23 valuation or add such property to the assessment list until a period
24 of five days (~~((shall have))~~) has elapsed subsequent to the date of the
25 last publication of such notice(~~((: PROVIDED FURTHER, That))~~).
26 Moreover, in appeals to the (~~((board of tax appeals))~~) tax court by any
27 taxpayer or taxing unit concerning any action of the county board of
28 equalization (~~((shall))~~), the court may not raise the valuation of the
29 property to an amount greater than the larger of either the valuation
30 of the property by the county assessor or the valuation of the
31 property assigned by the county board of equalization. Such notice
32 (~~((shall))~~) must give the legal description of each tract of land
33 involved, or a general description in case of personal property; the
34 tax record-owner thereof; the assessed value thereof determined by
35 the county board of equalization in case the property is on the
36 assessment roll; and the assessed value thereof as determined by the
37 department (~~((of revenue))~~) and (~~((shall))~~) must state that the
38 department (~~((of revenue))~~) proposes to increase the assessed valuation
39 of such property to the amount stated and to add such property to the
40 assessment list at the assessed valuation stated. The necessary

1 expense incurred by the department (~~of revenue~~) in making such
2 reassessment and/or adding such property to the assessment list
3 (~~shall~~) must be borne by the county or township in which the
4 property as reassessed and/or so added to the assessment list is
5 situated and (~~shall~~) must be paid out of the proper funds of such
6 county upon the order of the department of revenue.

7 **Sec. 215.** RCW 84.08.130 and 1998 c 54 s 3 are each amended to
8 read as follows:

9 (1) Any taxpayer (~~or taxing unit~~) feeling aggrieved by the
10 action of any county board of equalization may appeal to the (~~board~~
11 ~~of tax appeals~~) tax court by filing with the (~~board of tax appeals~~
12 ~~in accordance with RCW 1.12.070~~) tax court a notice of appeal within
13 thirty days after the mailing of the decision of such board of
14 equalization, which notice (~~shall~~) must specify the actions
15 complained of; and in like manner any county assessor may appeal to
16 the (~~board of tax appeals~~) tax court from any action of any county
17 board of equalization. (~~There shall be no fee charged for the filing~~
18 ~~of an appeal. The board shall transmit a copy of the notice of appeal~~
19 ~~to all named parties within thirty days of its receipt by the board.~~
20 ~~Appeals which are not filed as provided in this section shall be~~
21 ~~dismissed. The board of tax appeals shall~~) The tax appellant must
22 transmit a copy of the notice of appeal to all named parties within
23 thirty days of the appeal being filed in the tax court. Appeals which
24 are not filed as provided in this section must be dismissed. The tax
25 court must require the board appealed from to file a true and correct
26 copy of its decision in such action and all evidence taken in
27 connection therewith, and may receive further evidence, and (~~shall~~)
28 must make such order as in its judgment is just and proper.

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

33 **Sec. 216.** RCW 84.33.091 and 1998 c 311 s 13 are each amended to
34 read as follows:

35 (1) The department (~~of revenue shall~~) must designate areas
36 containing timber having similar growing, harvesting, and marketing
37 conditions to be used as units for the preparation and application of
38 stumpage values. Each year on or before December 31st for use the

1 following January through June 30th, and on or before June 30th for
2 use the following July through December 31st, the department
3 (~~shall~~) must prepare tables of stumpage values of each species or
4 subclassification of timber within these units. The stumpage value
5 (~~shall—be~~) is the amount that each such species or
6 subclassification would sell for at a voluntary sale made in the
7 ordinary course of business for purposes of immediate harvest. These
8 stumpage values, expressed in terms of a dollar amount per thousand
9 board feet or other unit measure, (~~shall~~) must be determined in a
10 manner which makes reasonable and adequate allowances for age, size,
11 quality, costs of removal, accessibility to point of conversion,
12 market conditions, and all other relevant factors from:

13 (a) Gross proceeds from sales on the stump of similar timber of
14 like quality and character at similar locations, and in similar
15 quantities;

16 (b) Gross proceeds from sales of logs adjusted to reflect only
17 the portion of such proceeds attributable to value on the stump
18 immediately prior to harvest; or

19 (c) A combination of (a) and (b) of this subsection.

20 (2) Upon application from any person who plans to harvest damaged
21 timber, the stumpage values for which have been materially reduced
22 from the values shown in the applicable tables due to damage
23 resulting from fire, blow down, ice storm, flood, or other sudden
24 unforeseen cause, the department (~~shall~~) must revise the stumpage
25 value tables for any area in which such timber is located and
26 (~~shall~~) must specify any additional accounting or other
27 requirements to be complied with in reporting and paying the tax.

28 (3) The preliminary area designations and stumpage value tables
29 and any revisions thereof are subject to review by the ways and means
30 committees of the house of representatives and senate prior to
31 finalization. Tables of stumpage values (~~shall~~) must be signed by
32 the director or the director's designee. A copy thereof (~~shall~~)
33 must be mailed to anyone who has submitted to the department a
34 written request for a copy.

35 (4) On or before the sixtieth day after the date of final
36 adoption of any stumpage value tables, any harvester may appeal to
37 the (~~board of tax appeals~~) tax court for a revision of stumpage
38 values for an area determined pursuant to subsection (3) of this
39 section.

1 **Sec. 217.** RCW 84.34.065 and 2014 c 97 s 310 are each amended to
2 read as follows:

3 (1) The true and fair value of farm and agricultural land
4 (~~shall~~) must be determined by consideration of the earning or
5 productive capacity of comparable lands from crops grown most
6 typically in the area averaged over not less than five years,
7 capitalized at indicative rates. The earning or productive capacity
8 of farm and agricultural lands is the "net cash rental," capitalized
9 at a "rate of interest" charged on long term loans secured by a
10 mortgage on farm or agricultural land plus a component for property
11 taxes. The current use value of land under RCW 84.34.020(2)(f) must
12 be established as: The prior year's average value of open space farm
13 and agricultural land used in the county plus the value of land
14 improvements such as septic, water, and power used to serve the
15 residence. This may not be interpreted to require the assessor to
16 list improvements to the land with the value of the land.

17 (2) For the purposes of the (~~above~~) computation in subsection
18 (1) of this section:

19 (a)(i) The term "net cash rental" means the average rental paid
20 on an annual basis, in cash, for the land being appraised and other
21 farm and agricultural land of similar quality and similarly situated
22 that is available for lease for a period of at least three years to
23 any reliable person without unreasonable restrictions on its use for
24 production of agricultural crops. There is allowed as a deduction
25 from the rental received or computed any costs of crop production
26 charged against the landlord if the costs are such as are customarily
27 paid by a landlord. If "net cash rental" data is not available, the
28 earning or productive capacity of farm and agricultural lands is
29 determined by the cash value of typical or usual crops grown on land
30 of similar quality and similarly situated averaged over not less than
31 five years. Standard costs of production are allowed as a deduction
32 from the cash value of the crops.

33 (ii) The current "net cash rental" or "earning capacity" is
34 determined by the assessor with the advice of the advisory committee
35 as provided in RCW 84.34.145, and through a continuing internal
36 study, assisted by studies of the department (~~of revenue~~). This net
37 cash rental figure as it applies to any farm and agricultural land
38 may be challenged before the same boards or authorities as would be
39 the case with regard to assessed values on general property.

1 (b)(i) (~~The term~~) "Rate of interest" means the rate of interest
2 charged by the farm credit administration and other large financial
3 institutions regularly making loans secured by farm and agricultural
4 lands through mortgages or similar legal instruments, averaged over
5 the immediate past five years.

6 (ii) The "rate of interest" must be determined annually by a rule
7 adopted by the department (~~of revenue~~) and such rule must be
8 published in the state register not later than January 1st of each
9 year for use in that assessment year. The department (~~of revenue~~)
10 determination may be appealed to the (~~state board of tax appeals~~)
11 tax court within thirty days after the date of publication by any
12 owner of farm or agricultural land or the assessor of any county
13 containing farm and agricultural land.

14 (c) (~~The~~) "Component for property taxes" (~~is~~) means a figure
15 obtained by dividing the assessed value of all property in the county
16 into the property taxes levied within the county in the year
17 preceding the assessment and multiplying the quotient obtained by one
18 hundred.

19 **Sec. 218.** RCW 84.36.850 and 2013 c 23 s 352 are each amended to
20 read as follows:

21 (1) Any applicant aggrieved by the department's (~~of revenue's~~)
22 denial of an exemption application may petition the (~~state board of~~
23 ~~tax appeals~~) tax court to review an application for either real or
24 personal property tax exemption and the (~~board shall~~) tax court
25 must consider any appeals to determine (~~(1)~~): If the property is
26 entitled to an exemption(~~(7)~~); and (~~(2)~~) the amount or portion
27 thereof.

28 (2) A county assessor of the county in which the exempted
29 property is located (~~shall be~~) is empowered to appeal to the
30 (~~state board of tax appeals~~) tax court to review any real or
31 personal property tax exemption approved by the department (~~of~~
32 ~~revenue which~~) that he or she feels is not warranted.

33 (~~Appeals from a department of revenue decision must be made~~
34 ~~within thirty days after the mailing of the approval or denial.~~)

35 **Sec. 219.** RCW 84.39.020 and 2005 c 253 s 2 are each amended to
36 read as follows:

37 (1) Each claimant applying for assistance under RCW 84.39.010
38 (~~shall~~) must file a claim with the department, on forms prescribed

1 by the department, no later than thirty days before the tax is due.
2 The department may waive this requirement for good cause shown. The
3 department ~~((shall))~~ must supply forms to the county assessor to
4 allow persons to apply for the program at the county assessor's
5 office.

6 (2) The claim ~~((shall))~~ must designate the property to which the
7 assistance applies and ~~((shall))~~ must include a statement setting
8 forth ~~((a))~~: A list of all members of the claimant's household~~((
9 b))~~); facts establishing the eligibility under this section~~((
10 c))~~ and ~~((e))~~ any other relevant information required by the rules of
11 the department. Each copy ~~((shall))~~ must be signed by the claimant
12 subject to the penalties as provided in chapter 9A.72 RCW for false
13 swearing. The first claim ~~((shall))~~ must include proof of the
14 claimant's age acceptable to the department.

15 (3)(a) The following documentation ~~((shall))~~ must be filed with a
16 claim along with any other documentation required by the department:

17 ~~((a))~~ (i) The deceased veteran's DD 214 report of separation,
18 or its equivalent, that must be under honorable conditions;

19 ~~((b))~~ (ii) A copy of the applicant's certificate of marriage to
20 the deceased;

21 ~~((c))~~ (iii) A copy of the deceased veteran's death certificate;
22 and

23 ~~((d))~~ (iv) A letter from the United States veterans'
24 administration certifying that the death of the veteran meets the
25 requirements of RCW 84.39.010(2).

26 (b) The department of veterans affairs ~~((shall))~~ must assist an
27 eligible widow or widower in the preparation and submission of an
28 application and the procurement of necessary substantiating
29 documentation.

30 (4) The department ~~((shall))~~ must determine if each claimant is
31 eligible each year. Any applicant aggrieved by the department's
32 denial of assistance may petition the ~~((state board of tax appeals))~~
33 tax court to review the denial and the ~~((board shall))~~ tax court must
34 consider any appeals to determine ~~((a))~~: If the claimant is
35 entitled to assistance; and ~~((b))~~ the amount or portion thereof.

36 **Sec. 220.** RCW 84.40.038 and 2014 c 97 s 407 are each amended to
37 read as follows:

38 (1) The owner or person responsible for payment of taxes on any
39 property may petition the county board of equalization for a change

1 in the assessed valuation placed upon such property by the county
2 assessor or for any other reason specifically authorized by statute.
3 Such petition must be made on forms prescribed or approved by the
4 department ((of revenue)) and any petition not conforming to those
5 requirements or not properly completed may not be considered by the
6 board. The petition must be filed with the board:

7 (a) On or before July 1st of the year of the assessment or
8 determination;

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

11 (c) Within thirty days after the date that the assessor
12 electronically (i) transmitted the assessment, value change notice,
13 or other notice, or (ii) notified the owner or person responsible for
14 payment of taxes that the assessment, value change notice, or other
15 notice was available to be accessed by the owner or other person; or

16 (d) 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
19 for three years from the adoption of the limit.

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

30 (a) Death or serious illness of the taxpayer or his or her
31 immediate family;

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

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

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

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

3 (f) The taxpayer was not sent a revaluation notice under RCW
4 84.40.045 for the current assessment year and the taxpayer can
5 demonstrate both of the following:

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

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

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

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

24 **Sec. 221.** RCW 84.48.080 and 2008 c 86 s 502 are each amended to
25 read as follows:

26 (1) Annually during the months of September and October, the
27 department (~~of revenue shall~~) must examine and compare the returns
28 of the assessment of the property in the several counties of the
29 state, and the assessment of the property of railroad and other
30 companies assessed by the department, and proceed to equalize the
31 same, so that each county in the state (~~shall~~) must pay its due and
32 just proportion of the taxes for state purposes for such assessment
33 year, according to the ratio the valuation of the property in each
34 county bears to the total valuation of all property in the state.

35 (a) The department (~~shall~~) must classify all property, real and
36 personal, and (~~shall~~) must raise and lower the valuation of any
37 class of property in any county to a value that (~~shall be~~) equals,
38 so far as possible, to the true and fair value of such class as of
39 January 1st of the current year for the purpose of ascertaining the

1 just amount of tax due from each county for state purposes. In
2 equalizing personal property as of January 1st of the current year,
3 the department (~~shall~~) must use valuation data with respect to
4 personal property from the three years immediately preceding the
5 current assessment year in a manner it deems appropriate. Such
6 classification may be on the basis of types of property, geographical
7 areas, or both. For purposes of this section, for each county that
8 has not provided the department with an assessment return by December
9 1st, the department (~~shall~~) must proceed, using facts and
10 information and in a manner it deems appropriate, to estimate the
11 value of each class of property in the county.

12 (b) The department (~~shall~~) must keep a full record of its
13 proceedings and the same (~~shall~~) must be published annually by the
14 department.

15 (2) The department (~~shall~~) must levy the state taxes authorized
16 by law. The amount levied in any one year for general state purposes
17 (~~shall~~) may not exceed the lawful dollar rate on the dollar of the
18 assessed value of the property of the entire state, which assessed
19 value (~~shall~~) must be one hundred percent of the true and fair
20 value of the property in money. The department (~~shall~~) must
21 apportion the amount of tax for state purposes levied by the
22 department, among the several counties, in proportion to the
23 valuation of the taxable property of the county for the year as
24 equalized by the department(~~:-PROVIDED, That~~). However, for
25 purposes of this apportionment, the department (~~shall~~) must
26 recompute the previous year's levy and the apportionment thereof to
27 correct for changes and errors in taxable values reported to the
28 department after October 1 of the preceding year and (~~shall~~) must
29 adjust the apportioned amount of the current year's state levy for
30 each county by the difference between the apportioned amounts
31 established by the original and revised levy computations for the
32 previous year. For purposes of this section, changes in taxable
33 values mean a final adjustment made by a county board of
34 equalization, the (~~state board of tax appeals, or a~~) tax court, or
35 other court of competent jurisdiction and (~~shall~~) must include
36 additions of omitted property, other additions or deletions from the
37 assessment or tax rolls, any assessment return provided by a county
38 to the department subsequent to December 1st, or a change in the
39 indicated ratio of a county. Errors in taxable values mean errors
40 corrected by a final reviewing body.

1 (3) The department (~~shall have~~) has authority to adopt rules
2 and regulations to enforce obedience to its orders in all matters in
3 relation to the returns of county assessments, the equalization of
4 values, and the apportionment of the state levy by the department.

5 (4) After the completion of the duties prescribed in this
6 section, the director of the department (~~shall~~) must certify the
7 record of the proceedings of the department under this section, the
8 tax levies made for state purposes and the apportionment thereof
9 among the counties, and the certification (~~shall~~) must be available
10 for public inspection.

11 **Sec. 222.** RCW 84.52.018 and 1994 c 124 s 37 are each amended to
12 read as follows:

13 (1) Whenever any property value or claim for exemption or
14 cancellation of a property assessment is appealed to the (~~state~~
15 ~~board of tax appeals or~~) tax court or other court of competent
16 jurisdiction and the dollar difference between the total value
17 asserted by the taxpayer and the total value asserted by the opposing
18 party exceeds one-fourth of one percent of the total assessed value
19 of property in the county, the assessor (~~shall~~) may use only that
20 portion of the total value which is not in controversy for purposes
21 of computing the levy rates and extending the tax on the tax roll in
22 accordance with this chapter, unless the (~~state board of tax~~
23 ~~appeals~~) tax court or other court has issued its determination at
24 the time of extending the tax.

25 (2) When the (~~state board of tax appeals or~~) tax court or other
26 court of competent jurisdiction makes its final determination, the
27 proper amount of tax (~~shall~~) must be extended and collected for
28 each taxing district if this has not already been done. The amount of
29 tax collected and extended (~~shall~~) must include interest at the
30 rate of nine percent per year on the amount of the (~~board's~~) tax
31 court's or other court's final determination minus the amount not in
32 controversy. The interest (~~shall~~) accrues from the date the taxes
33 on the amount not in controversy were first due and payable. Any
34 amount extended in excess of that permitted by chapter 84.55 RCW
35 (~~shall~~) must be held in abeyance and used to reduce the levy rates
36 of the next succeeding levy.

37 **Sec. 223.** RCW 84.56.290 and 1991 c 245 s 37 are each amended to
38 read as follows:

1 (1) Whenever any tax (~~shall have been heretofore, or shall be~~
2 ~~hereafter,~~) has been canceled, reduced, or modified in any final
3 judicial, county board of equalization, (~~state board of tax~~
4 ~~appeals,~~) or administrative proceeding; or whenever any tax (~~shall~~
5 ~~have been heretofore, or shall be hereafter,~~) has been canceled by
6 sale of property to any irrigation district under foreclosure
7 proceedings for delinquent irrigation district assessments; or
8 whenever any contracts or leases on public lands (~~shall have been~~
9 ~~heretofore, or shall be hereafter,~~) has been canceled and the tax
10 thereon remains unpaid for a period of two years, the director (~~of~~
11 ~~revenue shall~~) must, upon receipt from the county treasurer of a
12 certified copy of the final judgment, order, or decree canceling,
13 reducing, or modifying taxes, or of a certificate from the county
14 treasurer of the cancellation by sale to an irrigation district, or
15 of a certificate from the commissioner of public lands and the county
16 treasurer of the cancellation of public land contracts or leases and
17 nonpayment of taxes thereon, as the case may be, make corresponding
18 entries and corrections on the director's records of the state's
19 portion of reduced or canceled tax.

20 (2) Upon canceling taxes deemed uncollectible, the county
21 commissioners (~~shall~~) must notify the county treasurer of such
22 action, whereupon the county treasurer (~~shall~~) must deduct on the
23 treasurer's records the amount of such uncollectible taxes due the
24 various state funds and (~~shall~~) must immediately notify the
25 department (~~of revenue~~) of the treasurer's action and of the reason
26 therefor; which uncollectible tax (~~shall not then nor thereafter~~
27 ~~be~~) is not due or owing the various state funds and the necessary
28 corrections (~~shall~~) must be made by the county treasurer upon the
29 quarterly settlement next following.

30 (3) When any assessment of property is made which does not appear
31 on the assessment list certified by the county board of equalization
32 to the department (~~of revenue~~) the county assessor (~~shall~~) must
33 indicate to the county treasurer the assessments and the taxes due
34 therefrom when the list is delivered to the county treasurer on
35 December 15th. The county treasurer (~~shall~~) must then notify the
36 department (~~of revenue~~) of the taxes due the state from the
37 assessments which did not appear on the assessment list certified by
38 the county board of equalization to the department (~~of revenue~~).
39 The county treasurer (~~shall~~) must make proper accounting of all
40 sums collected as either advance tax, compensating or additional tax,

1 or supplemental or omitted tax and (~~shall~~) must notify the
2 department (~~of revenue~~) of the amounts due the various state funds
3 according to the levy used in extending such tax, and those amounts
4 (~~shall~~) immediately become due and owing to the various state
5 funds, to be paid to the state treasurer in the same manner as taxes
6 extended on the regular tax roll.

7 **Sec. 224.** RCW 84.69.020 and 2005 c 502 s 9 are each amended to
8 read as follows:

9 (1) On the order of the county treasurer, ad valorem taxes paid
10 before or after delinquency (~~shall~~) must be refunded if they were:

11 (~~(1)~~) (a) Paid more than once;

12 (~~(2)~~) (b) Paid as a result of manifest error in description;

13 (~~(3)~~) (c) Paid as a result of a clerical error in extending the
14 tax rolls;

15 (~~(4)~~) (d) Paid as a result of other clerical errors in listing
16 property;

17 (~~(5)~~) (e) Paid with respect to improvements which did not exist
18 on assessment date;

19 (~~(6)~~) (f) Paid under levies or statutes adjudicated to be
20 illegal or unconstitutional;

21 (~~(7)~~) (g) Paid as a result of mistake, inadvertence, or lack of
22 knowledge by any person exempted from paying real property taxes or a
23 portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now
24 or hereafter amended;

25 (~~(8)~~) (h) Paid as a result of mistake, inadvertence, or lack of
26 knowledge by either a public official or employee or by any person
27 with respect to real property in which the person paying the same has
28 no legal interest;

29 (~~(9)~~) (i) Paid on the basis of an assessed valuation which was
30 appealed to the county board of equalization and ordered reduced by
31 the board;

32 (~~(10)~~) (j) Paid on the basis of an assessed valuation (~~which~~)
33 that was appealed to the (~~state board of tax appeals~~) tax court and
34 ordered reduced by the (~~board; PROVIDED, That~~) tax court. However,
35 the amount refunded under (~~subsections (9) and (10) of this section~~
36 ~~shall~~) (i) and (j) of this subsection (1) may only be for the
37 difference between the tax paid on the basis of the appealed
38 valuation and the tax payable on the valuation adjusted in accordance
39 with the (~~board's~~) court's order;

1 ~~((11))~~ (k) Paid as a state property tax levied upon property,
2 the assessed value of which has been established by the ~~((state board~~
3 ~~of tax appeals))~~ tax court for the year of such levy~~((: PROVIDED,~~
4 ~~HOWEVER, That))~~. However, the amount refunded ~~((shall))~~ may only be
5 for the difference between the state property tax paid and the amount
6 of state property tax which would, when added to all other property
7 taxes within the one percent limitation of Article VII, section 2 of
8 the state Constitution equal one percent of the assessed value
9 established by the ~~((board))~~ court;

10 ~~((12))~~ (l) Paid on the basis of an assessed valuation which was
11 adjudicated to be unlawful or excessive~~((: PROVIDED, That))~~. However,
12 the amount refunded ~~((shall))~~ must be for the difference between the
13 amount of tax which was paid on the basis of the valuation adjudged
14 unlawful or excessive and the amount of tax payable on the basis of
15 the assessed valuation determined as a result of the proceeding;

16 ~~((13))~~ (m) Paid on property acquired under RCW 84.60.050, and
17 canceled under RCW 84.60.050(2);

18 ~~((14))~~ (n) Paid on the basis of an assessed valuation that was
19 reduced under RCW 84.48.065;

20 ~~((15))~~ (o) Paid on the basis of an assessed valuation that was
21 reduced under RCW 84.40.039; or

22 ~~((16))~~ (p) Abated under RCW 84.70.010.

23 (2) No refunds under the provisions of this section ~~((shall))~~ may
24 be made because of any error in determining the valuation of
25 property, except as authorized in subsection~~((s (9), (10), (11), and~~
26 ~~(12))~~ (1)(i), (j), (k), and (l) of this section nor may any refunds
27 be made if a bona fide purchaser has acquired rights that would
28 preclude the assessment and collection of the refunded tax from the
29 property that should properly have been charged with the tax. Any
30 refunds made on delinquent taxes ~~((shall))~~ must include the
31 proportionate amount of interest and penalties paid. However, no
32 refunds as a result of an incorrect payment authorized under
33 subsection ~~((8))~~ (1)(h) of this section made by a third party payee
34 ~~((shall))~~ may be granted. The county treasurer may deduct from moneys
35 collected for the benefit of the state's levy, refunds of the state
36 levy including interest on the levy as provided by this section and
37 chapter 84.68 RCW.

38 (3) The county treasurer of each county ~~((shall))~~ must make all
39 refunds determined to be authorized by this section, and by the first
40 Monday in February of each year, report to the county legislative

1 authority a list of all refunds made under this section during the
2 previous year. The list is to include the name of the person
3 receiving the refund, the amount of the refund, and the reason for
4 the refund.

5 **Sec. 225.** RCW 84.69.030 and 2015 c 174 s 1 are each amended to
6 read as follows:

7 (1) Except as provided in this section, no orders for a refund
8 under this chapter may be made except on a claim:

9 (a) Verified by the person who paid the tax, the person's
10 guardian, executor, or administrator; and

11 (b) Filed with the county treasurer within three years after the
12 due date of the payment sought to be refunded; and

13 (c) Stating the statutory ground upon which the refund is
14 claimed.

15 (2) No claim for an order of refund is required for a refund that
16 is based upon:

17 (a) An order of the board of equalization, (~~state board of tax~~
18 ~~appeals~~) tax court, or other court of competent jurisdiction
19 justifying a refund under RCW 84.69.020 (9) through (12);

20 (b) A decision by the treasurer or assessor that is rendered
21 within three years after the due date of the payment to be refunded,
22 justifying a refund under RCW 84.69.020; or

23 (c) A decision by the assessor or department approving an
24 exemption application that is filed under chapter 84.36 RCW within
25 three years after the due date of the payment to be refunded.

26 (3) A county legislative authority may authorize a refund on a
27 claim filed more than three years after the due date of the payment
28 sought to be refunded if the claim arises from taxes paid as a result
29 of a manifest error in a description of property.

30 NEW SECTION. **Sec. 226.** To provide an orderly transition in
31 establishing the tax court, beginning February 1, 2019, prior to the
32 creation of the tax court, judges for the tax court may take any
33 action necessary to enable the judges to properly exercise the
34 duties, functions, and powers given the tax court.

35 **Sec. 227.** RCW 84.69.180 and 2013 c 239 s 1 are each amended to
36 read as follows:

1 (1) Taxing districts other than the state may levy a tax upon all
2 the taxable property within the district for the purpose of:

3 (a) Funding refunds paid or to be paid under this chapter, except
4 for refunds under RCW 84.69.020(1)(a), including interest, as ordered
5 by the county treasurer or county legislative authority within the
6 preceding twelve months; and

7 (b) Reimbursing the taxing district for taxes abated or
8 (~~cancelled~~) canceled, offset by any supplemental taxes collected
9 under this title, other than amounts collected under RCW 84.52.018
10 within the preceding twelve months. This subsection (1)(b) only
11 applies to abatements and cancellations that do not require a refund
12 under this chapter. Abatements and cancellations that require a
13 refund are included within the scope of (a) of this subsection.

14 (2) As provided in RCW 84.55.070, the provisions of chapter 84.55
15 RCW do not apply to a levy made by or for a taxing district under
16 this section.

17 NEW SECTION. Sec. 228. (1) The state board of tax appeals is
18 transferred to the tax court.

19 (2)(a) All reports, documents, surveys, books, records, files,
20 papers, or written material in the possession of the state board of
21 tax appeals must be delivered to the custody of the tax court. All
22 cabinets, furniture, office equipment, motor vehicles, and other
23 tangible property employed by the state board of tax appeals must be
24 made available to the tax court. All funds, credits, or other assets
25 held by the state board of tax appeals must be assigned to the tax
26 court.

27 (b) Any appropriations made to the state board of tax appeals, on
28 the effective date of this section, must be transferred and credited
29 to the tax court.

30 (c) If any question arises as to the transfer of any personnel,
31 funds, books, documents, records, papers, files, equipment, or other
32 tangible property used or held in the exercise of the powers and the
33 performance of the duties and functions transferred, the director of
34 financial management must make a determination as to the proper
35 allocation and certify the same to the state agencies concerned.

36 (3) All employees of the state board of tax appeals are
37 transferred to the jurisdiction of the tax court. All employees
38 classified under chapter 41.06 RCW, the state civil service law, are
39 assigned to the tax court to perform their usual duties upon the same

1 terms as formerly, without any loss of rights, subject to any action
2 that may be appropriate thereafter in accordance with the laws and
3 rules governing state civil service.

4 (4) All rules and all pending business before the state board of
5 tax appeals must be continued and acted upon by the tax court. All
6 existing contracts and obligations remain in full force and must be
7 performed by the tax court.

8 (5) The transfer of the powers, duties, functions, and personnel
9 of the state board of tax appeals does not affect the validity of any
10 act performed before the effective date of this section.

11 (6) If apportionments of budgeted funds are required because of
12 the transfers directed by this section, the director of financial
13 management must certify the apportionments to the agencies affected,
14 the state auditor, and the state treasurer. Each of these must make
15 the appropriate transfer and adjustments in funds and appropriation
16 accounts and equipment records in accordance with the certification.

17 NEW SECTION. **Sec. 229.** The following acts or parts of acts are
18 each repealed:

19 (1) RCW 82.03.010 (Board created) and 1967 ex.s. c 26 s 30;

20 (2) RCW 82.03.020 (Members—Number—Qualifications—Appointment)
21 and 1967 ex.s. c 26 s 31;

22 (3) RCW 82.03.030 (Terms—Vacancies) and 1967 ex.s. c 26 s 32;

23 (4) RCW 82.03.040 (Removal of members—Grounds—Procedure) and
24 1967 ex.s. c 26 s 33;

25 (5) RCW 82.03.050 (Operation on part-time or full-time basis—
26 Salary—Compensation—Travel expenses) and 2013 c 23 s 311, 1975-'76
27 2nd ex.s. c 34 s 176, 1970 ex.s. c 65 s 2, & 1967 ex.s. c 26 s 34;

28 (6) RCW 82.03.060 (Members not to be candidate or hold public
29 office, engage in inconsistent occupation nor be on political
30 committee—Restriction on leaving board) and 2013 c 23 s 312 & 1967
31 ex.s. c 26 s 35;

32 (7) RCW 82.03.070 (Executive director, tax referees, clerk,
33 assistants) and 1988 c 222 s 2 & 1967 ex.s. c 26 s 36;

34 (8) RCW 82.03.080 (Chair) and 2013 c 23 s 313 & 1967 ex.s. c 26 s
35 37;

36 (9) RCW 82.03.090 (Office of board—Quorum—Hearings) and 1967
37 ex.s. c 26 s 38;

- 1 (10) RCW 82.03.100 (Findings and decisions—Signing—Filing—
2 Public inspection) and 1967 ex.s. c 26 s 39;
- 3 (11) RCW 82.03.110 (Publication of findings and decisions) and
4 1967 ex.s. c 26 s 40;
- 5 (12) RCW 82.03.120 (Journal of final findings and decisions) and
6 1988 c 222 s 3 & 1967 ex.s. c 26 s 41;
- 7 (13) RCW 82.03.130 (Appeals to board—Jurisdiction as to types of
8 appeals—Filing) and 2005 c 253 s 7, 1998 c 54 s 1, 1994 c 123 s 3,
9 1992 c 206 s 9, 1989 c 378 s 4, 1982 1st ex.s. c 46 s 6, 1977 ex.s. c
10 284 s 2, & 1967 ex.s. c 26 s 42;
- 11 (14) RCW 82.03.140 (Appeals to board—Election of formal or
12 informal hearing) and 2000 c 103 s 1, 1988 c 222 s 4, 1982 1st ex.s.
13 c 46 s 8, & 1967 ex.s. c 26 s 43;
- 14 (15) RCW 82.03.150 (Appeals to board—Informal hearings, powers of
15 board or tax referees—Assistance) and 2000 c 103 s 2, 1988 c 222 s 5,
16 & 1967 ex.s. c 26 s 44;
- 17 (16) RCW 82.03.160 (Appeals to board—Formal hearings, powers of
18 board or tax referees—Assistance) and 2000 c 103 s 3, 1989 c 175 s
19 175, 1988 c 222 s 6, & 1967 ex.s. c 26 s 45;
- 20 (17) RCW 82.03.170 (Rules of practice and procedure) and 1988 c
21 222 s 7 & 1967 ex.s. c 26 s 46;
- 22 (18) RCW 82.03.180 (Judicial review) and 2000 c 103 s 4, 1989 c
23 175 s 176, 1982 1st ex.s. c 46 s 9, & 1967 ex.s. c 26 s 47;
- 24 (19) RCW 82.03.190 (Appeal to board from denial of petition or
25 notice of determination as to reduction or refund—Procedure—Notice)
26 and 2012 c 39 s 3, 1998 c 54 s 2, 1989 c 378 s 5, 1983 c 3 s 211,
27 1979 ex.s. c 209 s 50, 1975 1st ex.s. c 158 s 3, & 1967 ex.s. c 26 s
28 48; and
- 29 (20) RCW 82.03.200 (Appeals from county board of equalization—
30 Evidence submission in advance of hearing) and 1994 c 301 s 17.

31
32

Part III Miscellaneous Provisions

33 NEW SECTION. **Sec. 301.** Part I of this act constitutes a new
34 chapter in Title 2 RCW.

35 NEW SECTION. **Sec. 302.** If Senate Joint Resolution No. . . .
36 (S-1712/17) is enacted by the legislature in 2017:

1 (1) This act, except for sections 228 and 229 of this act, takes
2 effect January 1, 2018; and

3 (2) Sections 228 and 229 of this act take effect July 1, 2019.

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