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SENATE BILL 6413

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State of Washington

62nd Legislature

2012 Regular Session

By Senator Chase

Read first time 01/23/12. Referred to Committee on Government Operations, Tribal Relations & Elections.

1 AN ACT Relating to strengthening the integrity, fairness, and  
2 equity in Washington's property assessment system; and amending RCW  
3 84.40.038.

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

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

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

1 authority sets a time limit, the authority may not change the limit for  
2 three years from the adoption of the limit.

3 (2) The board of equalization may waive the filing deadline if the  
4 petition is filed within a reasonable time after the filing deadline  
5 and the petitioner shows good cause for the late filing. However, the  
6 board of equalization must waive the filing deadline for the  
7 circumstance described under (f) of this subsection if the petition is  
8 filed within a reasonable time after the filing deadline. The decision  
9 of the board of equalization regarding a waiver of the filing deadline  
10 is final and not appealable under RCW 84.08.130. Good cause may be  
11 shown by one or more of the following events or circumstances:

12 (a) Death or serious illness of the taxpayer or his or her  
13 immediate family;

14 (b) The taxpayer was absent from the address where the taxpayer  
15 normally receives the assessment or value change notice, was absent for  
16 more than fifteen days of the days allowed in subsection (1) of this  
17 section before the filing deadline, and the filing deadline is after  
18 July 1;

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

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

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

25 (f) The taxpayer was not sent a revaluation notice under RCW  
26 84.40.045 for the current assessment year and the taxpayer can  
27 demonstrate both of the following:

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

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

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

33 (3) Within thirty days from the filing of a petition challenging  
34 the assessed value of a commercial property, the appellant must provide  
35 the assessor with income and expense statements for the three years  
36 prior to the assessment date.

37 (4) The owner or person responsible for payment of taxes on any  
38 property may request that the appeal be heard by the state board of tax

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

11 (5) For the purposes of this section, "commercial property"  
12 includes any property except:

13 (a) A single-family residence, including single-family manufactured  
14 homes; and

15 (b) A single-family residential unit within a condominium or  
16 townhouse or similar building excluding:

17 (i) Such buildings or units that are or have been declared as  
18 apartments, or are operated as apartments; and

19 (ii) Such buildings or units that never have been sold.

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