

# SENATE BILL REPORT

## SB 6521

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As of February 6, 2014

**Title:** An act relating to the imposition of a filing fee for certain property assessment appeal petitions.

**Brief Description:** Authorizing the imposition of a filing fee for certain property assessment appeal petitions.

**Sponsors:** Senators Hasegawa, Kline, McCoy, Kohl-Welles, Keiser and Fraser.

**Brief History:**

**Committee Activity:** Governmental Operations:

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### SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

**Staff:** Sam Thompson (786-7413)

**Background:** Property in Washington is generally subject to a property tax based on assessed market value. County assessors determine valuation of most property. The state Department of Revenue determines valuation of some property, including property held by private utilities operating in multiple counties. Commercial property may be valued based upon income. A taxpayer challenging valuation of property may file an appeal petition with a county board of equalization. There is no filing fee.

**Summary of Bill:** To offset processing costs, a county legislative authority may require that an appeal petition to a county board of equalization challenging valuation of commercial property be accompanied by a reasonable filing fee. Commercial property includes any real property except a single-family residential lot or a townhouse, manufactured home, or unit in a residential condominium which is not being operated as apartments.

The fee may be waived in cases of indigence. The fee must be awarded as costs to a petitioner that substantially prevails in proceedings before the board.

**Appropriation:** None.

**Fiscal Note:** Requested on February 4, 2014.

**Committee/Commission/Task Force Created:** No.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Effective Date:** Ninety days after adjournment of session in which bill is passed.