
ENGROSSED SUBSTITUTE HOUSE BILL 1826

State of Washington

62nd Legislature

2011 Regular Session

By House Ways & Means (originally sponsored by Representatives Orcutt, Sells, McCune, Rolfes, Angel, and Hurst)

READ FIRST TIME 02/25/11.

1 AN ACT Relating to providing taxpayers additional appeal
2 protections for value changes; amending RCW 84.40.038; and creating a
3 new section.

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

5 **Sec. 1.** RCW 84.40.038 and 2001 c 185 s 11 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 (~~shall~~) may not be considered by the board. The
14 petition must be filed with the board on or before July 1st of the year
15 of the assessment or determination, within thirty days after the date
16 an 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; ((or))

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) The owner or person responsible for payment of taxes on any
34 property may request that the appeal be heard by the state board of tax
35 appeals without a hearing by the county board of equalization when the
36 assessor, the owner or person responsible for payment of taxes on the
37 property, and a majority of the county board of equalization agree that
38 a direct appeal to the state board of tax appeals is appropriate. The

1 state board of tax appeals may reject the appeal, in which case the
2 county board of equalization (~~shall~~) must consider the appeal under
3 RCW 84.48.010. Notice of such a rejection, together with the reason
4 therefor, shall be provided to the affected parties and the county
5 board of equalization within thirty days of receipt of the direct
6 appeal by the state board.

7 NEW_SECTION. **Sec. 2.** This act applies to taxes levied for
8 collection in 2012 and thereafter.

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