
HOUSE BILL 1480

State of Washington

61st Legislature

2009 Regular Session

By Representatives Orcutt, Ericks, Herrera, Hinkle, Anderson, Kelley, and Bailey

Read first time 01/21/09. Referred to Committee on Finance.

1 AN ACT Relating to providing additional time to appeal property
2 assessed valuation; amending RCW 84.40.038; and creating a new section.

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

4 **Sec. 1.** RCW 84.40.038 and 2001 c 185 s 11 are each amended to read
5 as follows:

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

1 (2) The board of equalization may waive the filing deadline if the
2 petition is filed within a reasonable time after the filing deadline
3 and the petitioner shows good cause for the late filing. The decision
4 of the board of equalization regarding a waiver of the filing deadline
5 is final and not appealable under RCW 84.08.130. Good cause may be
6 shown by one or more of the following events or circumstances:

7 (a) Death or serious illness of the taxpayer or his or her
8 immediate family;

9 (b) The taxpayer was absent from the address where the taxpayer
10 normally receives the assessment or value change notice, was absent for
11 more than fifteen days of the days allowed in subsection (1) of this
12 section before the filing deadline, and the filing deadline is after
13 (~~July~~) November 1st;

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

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

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

20 (f) Other circumstances as the department may provide by rule.

21 (3) The owner or person responsible for payment of taxes on any
22 property may request that the appeal be heard by the state board of tax
23 appeals without a hearing by the county board of equalization when the
24 assessor, the owner or person responsible for payment of taxes on the
25 property, and a majority of the county board of equalization agree that
26 a direct appeal to the state board of tax appeals is appropriate. The
27 state board of tax appeals may reject the appeal, in which case the
28 county board of equalization shall consider the appeal under RCW
29 84.48.010. Notice of such a rejection, together with the reason
30 therefor, shall be provided to the affected parties and the county
31 board of equalization within thirty days of receipt of the direct
32 appeal by the state board.

33 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
34 collection in 2010 and thereafter.

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