
SENATE BILL 6521

State of Washington

63rd Legislature

2014 Regular Session

By Senators Hasegawa, Kline, McCoy, Kohl-Welles, Keiser, and Fraser

1 AN ACT Relating to the imposition of a filing fee for certain
2 property assessment appeal petitions; and amending RCW 84.40.038.

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

4 **Sec. 1.** RCW 84.40.038 and 2011 c 84 s 1 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 may not be considered by the board. The petition
13 must be filed with the board on or before July 1st of the year of the
14 assessment or determination, within thirty days after the date an
15 assessment, value change notice, or other notice has been mailed, or
16 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 for
19 three years from the adoption of the limit. To offset processing

1 costs, the county legislative authority may require that a petition to
2 the board challenging the assessed value of a commercial property be
3 accompanied by a reasonable filing fee, to be waived in cases of
4 indigence. Filing fees imposed by a county under this section must be
5 awarded as costs to a petitioner that substantially prevails in
6 proceedings before the board.

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

16 (a) Death or serious illness of the taxpayer or his or her
17 immediate family;

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

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

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

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

29 (f) The taxpayer was not sent a revaluation notice under RCW
30 84.40.045 for the current assessment year and the taxpayer can
31 demonstrate both of the following:

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

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

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

37 (3) 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 therefor, (~~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 (4) For purposes of this section, "commercial property" includes
12 any real property except:

13 (a) A single-family residential lot; or

14 (b) A townhouse, manufactured home, or unit within a residential
15 condominium that is not being operated as apartments.

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