

WACO Affiliate Submitting Proposal: Choose an item.

Brief Description of Issue: Click here to enter text.

Please describe, in as much detail as necessary, the problem that has been identified, the suggested solution, and the expected outcome should the issue be taken up. Please also include legislative drafting language. Please include relevant facts, figures and statistics as appropriate.

Click here to enter text.

Impact on WACO Affiliates:

Assessor: Strengthen the integrity, fairness, and equity in Washington's property assessment system

Auditor: Click here to enter text.

Clerk: Click here to enter text.

Coroner: Click here to enter text.

Prosecutor: Click here to enter text.

Sheriff: Click here to enter text.

Treasurer: Click here to enter text.

Impact on the public: Click here to enter text.

Does this issue have a fiscal impact on counties? (Check all that apply)

Increased revenue to counties

Decreased revenue to counties

Increased costs to counties

X Decreased costs to counties

No county fiscal impact

Does this issue require state expenditure of funds? No

If Yes, approximately how much, and provide from what source: Click here to enter text.

Does this issue require a change to the RCW? Yes

If Yes, please provide the appropriate RCW Title, Chapter and Section to be created, amended or deleted: 84.36.383, 84.36.385 and 84.40.038

Has this issue been presented to the Legislature before?

If Yes, please provide as much detail as is available, including year, bill number, result, etc.:
Click here to enter text.

If this issue is taken up by WACO, are there specific legislators that WACO should contact regarding the issue?

If Yes, please list which legislators and their position on the issue:
Click here to enter text.

Has this issue been presented to other WACO Members? Choose an item.

If Yes, please list which WACO members and their position on the issue:
Click here to enter text.

Is your affiliate willing and able to spend time in Olympia during the session to meet with legislators, and testify to this issue in Legislative committee hearings?

If WACO acts on the request, what individuals/entities are likely to agree with WACO's position on the issue:

If WACO acts on the request, what individuals/entities are likely to disagree with WACO's position on the issue, and why?

Submitted by,

NAME:

AFFILIATE TITLE:

DATE SUBMITTED: Click here to enter a date.

THIS SECTION FOR WACO LEGISLATIVE COMMITTEE USE ONLY

Legislative Committee Action: _____

Date: _____

Approved by: _____

BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: H-2917.2/11 2nd draft

ATTY/TYPIST: JA:seg

BRIEF DESCRIPTION: Strengthening the integrity, fairness, and equity
in Washington's property assessment system.

AN ACT Relating to strengthening the integrity, fairness, and equity in Washington's property assessment system; and amending RCW 84.36.383, 84.36.385, and 84.40.038.

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

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

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

county legislative authority, whichever is later. If a county legislative authority sets a time limit, the authority may not change the limit for three years from the adoption of the limit.

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

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

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

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

(d) Natural disaster such as flood or earthquake;

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

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

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

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

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

(3) Within thirty days from the filing of a petition challenging the assessed value of a commercial property, the appellant must

provide the assessor with income and expense statements for three years prior to the assessment date.

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

(5) For purposes of this section, commercial property includes any property except:

(a) A single-family residential lot; and

(b) A single-family residential unit within a condominium, townhouse, or manufactured home, excluding those that have been declared, never sold or sparsely sold, and operated as apartments.