



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 04, 2018

TIME: 2:27 PM

WSR 18-24-109

Agency: Department of Revenue

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes No If Yes, explain:

Purpose: WACs 458-14-056, 458-14-066, and 458-14-076 are being amended to incorporate House Bill 2479 passed during the 2018 legislative session concerning property assessment appeal procedures to the county boards of equalization. These rules are related to the appeal procedures, including the time requirements for parties to exchange information or evidence before a county board of equalization hearing. Updating these rules to incorporate the revised time requirements are necessary so county assessors and taxpayers submit their evidence timely.

Citation of rules affected by this order:

- New:
- Repealed:
- Amended: WAC 458-14-056 Petitions-Time limits-Waiver of filing deadline for good cause; WAC 458-14-066 Requests for valuation information-Duty to exchange documentary information-Time limits; WAC 458-14-076 Hearings on petitions-Withdrawal.
- Suspended:

Statutory authority for adoption: RCW 84.08.010, 84.08.070, and 84.48.200.

Other authority:

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 18-20-043 on September 26, 2018 (date).
Describe any changes other than editing from proposed to adopted version: None

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

- Name:
- Address:
- Phone:
- Fax:
- TTY:
- Email:
- Web site:
- Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	___	Amended	___	Repealed	___
Federal rules or standards:	New	___	Amended	___	Repealed	___
Recently enacted state statutes:	New	___	Amended	3	Repealed	___

The number of sections adopted at the request of a nongovernmental entity:

New	___	Amended	___	Repealed	___
-----	-----	---------	-----	----------	-----

The number of sections adopted on the agency's own initiative:

New	___	Amended	3	Repealed	___
-----	-----	---------	---	----------	-----

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	___	Amended	3	Repealed	___
-----	-----	---------	---	----------	-----

The number of sections adopted using:

Negotiated rule making:	New	___	Amended	___	Repealed	___
Pilot rule making:	New	___	Amended	___	Repealed	___
Other alternative rule making:	New	___	Amended	3	Repealed	___

Date Adopted: December 4, 2018

Name: Erin T. Lopez

Title: Rules Coordinator

Signature:



AMENDATORY SECTION (Amending WSR 15-03-087, filed 1/21/15, effective 2/21/15)

WAC 458-14-056 Petitions—Time limits—Waiver of filing deadline for good cause. (1) ~~((The only method for appealing a county assessor's determination to the county board of equalization, as to valuation of property, or as to any other types of county assessor determinations is by a properly completed and timely filed taxpayer petition.~~

~~(2))~~ **Introduction.** This rule explains how the owner or person responsible for the payment of property taxes may petition the board of equalization for a change in the assessed valuation of their property as described in RCW 84.40.038.

(a) Definitions. The definitions in WAC 458-14-005 apply to this rule.

(b) Other rules to reference. Readers may want to refer to other rules for additional information, including:

(i) WAC 458-14-015 Jurisdiction of county boards of equalization.

(ii) WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits.

(iii) WAC 458-14-076 Hearings on petitions—Withdrawal.

(2) Filing petition - Time limits. The method for appealing a county assessor's determination as to the valuation of property or to any other types of county assessor determinations is by submitting a properly completed and timely filed taxpayer petition to the county board of equalization.

A taxpayer's petition for review of the assessed valuation of property by the assessor or for review of any of the types of appeals listed in WAC 458-14-015 must be filed in duplicate with the board. Petition forms are available from the clerk of the board and from the assessor's office.

The deadline for filing the petition with the board must be the later of:

(a) July 1st of the year of assessment or determination;

(b) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessment, ~~((value))~~ change of value notice, or other notice was mailed; or

(c) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessor electronically:

(i) Transmitted the assessment, ~~((value))~~ change of value notice, or other notice; or

(ii) Notified the owner or person responsible for payment of taxes that the assessment, ~~((value))~~ change of value notice, or other notice was available to be accessed by the owner or other person. ~~((RCW 84.40.038.))~~

(3) **Late filing of petition - Waiver of filing deadline.** No late filing of a petition will be allowed except as ~~((specifically))~~ provided in this subsection. The board may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause, as defined in this subsection, for the late filing. However, the board must waive the filing deadline for the circumstance described under (g) of this subsection if the petition is filed within a reasonable time after the deadline.

A petition that is filed after the deadline without a showing of good cause (~~(, as described in this subsection,)~~) must be dismissed unless, after the taxpayer is notified by the board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The board must decide a taxpayer's claim of good cause without holding a public hearing on the claim and must promptly notify the taxpayer of the decision, in writing. The board's decision regarding a waiver of the filing deadline is final and not appealable to the state board of tax appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

(a) The taxpayer was unable to file the petition by the filing deadline because of a death or serious illness of the taxpayer or of a member of the taxpayer's immediate family occurring at or shortly before the time for filing. For purposes of this subsection, the term "immediate family" includes, but is not limited to, a grandparent, parent, brother, sister, spouse, domestic partner, child, grandchild, or domestic partner's child or grandchild.

(b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of all of the following:

(i) The taxpayer was absent from his or her home or from the address where the assessment notice or (~~value~~) change of value notice is normally received by the taxpayer. If the notice is normally mailed by the assessor to a mortgagee or other agent of the taxpayer, the taxpayer must show that the mortgagee or other agent was required, pursuant to written instructions from the taxpayer, to promptly transmit the notice and failed to do so; (~~and~~)

(ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this (~~section~~) rule prior to the filing deadline; and

(iii) The filing deadline is after July 1st of the assessment year.

(c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading written advice as to the proper filing requirements by either a board member or board staff, the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.

(d) The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake occurring at or shortly before the time for filing.

(e) The taxpayer was unable to file the petition by the filing deadline because of a delay or loss related to the delivery of the petition by the postal service. The taxpayer must be able to provide documentation from the postal service of (~~such a~~) the delay or loss.

(f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.

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

~~(i) The taxpayer's~~) the 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.

(4) **Mailing of petition.** If a petition is filed by mail it must be postmarked no later than the filing deadline. If the filing deadline falls ~~((upon))~~ on a Saturday, Sunday, or holiday, the petition must be filed on or postmarked no later than the next business day.

(5) **Completed petition.** A petition is properly completed when all relevant questions on the form provided or approved by the department have been answered and the answers contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal.

A petition ~~((which))~~ that merely states ~~((that))~~ the assessor's valuation is too high or ~~((that))~~ the property taxes are excessive, or similar types of statements, is not properly completed and ~~((must))~~ will not be considered by the board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be ~~((deemed to be))~~ considered properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales, valuation evidence, or other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the assessor and the board at least ~~((seven))~~ twenty-one business days, excluding legal holidays, prior to the board hearing.

A copy of the completed petition must be provided to the assessor by the clerk of the board. Any petition not fully and properly completed cannot be considered by the board ~~((RCW 84.40.038))~~ and a notice of the board's rejection of the petition must be promptly mailed to the taxpayer. ~~((See:))~~ WAC 458-14-066 ~~((Requests for valuation information—Duty to exchange documentary information—Time limits, for))~~ provides an explanation of the availability, use and exchange of valuation and other documentary information prior to the hearing before the board.

(6) ~~((Whenever))~~ **Pending appeal.** If the taxpayer has an appeal pending with the board, the state board of tax appeals, or with a court of law, and the assessor notifies the taxpayer of a change in property valuation, then the taxpayer is required to file a timely petition with the board in order to preserve the right to appeal the change in valuation.

~~((For example, if))~~ **Example.** A taxpayer ~~((has appealed))~~ appeals a decision of the board to the board of tax appeals regarding ~~((an assessed))~~ a value for the ~~((year 2013, and that))~~ 2013 assessment year. The appeal is pending when the assessor issues a ~~((value))~~ change in value notice for the 2014 assessment year, so the taxpayer must still file a timely petition appealing the valuation for the 2014 assessment year in order to preserve his or her right to appeal the 2014 assessed value.

~~((7) Petition forms shall be available from the clerk of the board and from the assessor's office.))~~

AMENDATORY SECTION (Amending WSR 06-13-034, filed 6/14/06, effective 7/15/06)

WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits. (1) Introduction.

~~((Timely)) This rule explains the access to valuation and other documentary information ((should be)) provided to both parties prior to the hearing on a petition so that time-consuming and costly discovery procedures are unnecessary. ((The postmark is used to determine whether the information is timely provided.))~~

(2) **Valuation information provided by assessor.** Requests by a taxpayer for valuation information from the assessor may be made on the petition form filed with the board, or may be made at any reasonable time prior to the hearing. Upon request by the taxpayer, the assessor must make available to the taxpayer the comparable sales used in establishing the taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must provide the taxpayer with the information.

All ~~((such))~~ valuation information, including comparable sales, must be provided to the taxpayer and the board within sixty calendar days of the request but at least ~~((fourteen))~~ twenty-one business days, excluding legal holidays, prior to the taxpayer's appearance before the board of equalization. ~~((3))~~ The valuation information provided by the assessor to the taxpayer must not be subsequently changed by the assessor unless the ~~((assessor has found))~~ new evidence ~~((supporting))~~ supports the assessor's valuation ~~((, in which situation the assessor))~~. If the assessor has found new evidence, he or she must provide the additional evidence to the taxpayer and the board at least ((fourteen)) twenty-one business days, excluding legal holidays, prior to the board hearing ((at the board.

~~(4))~~. The postmark date is used to determine whether the information is timely provided.

(3) **Valuation information provided by taxpayer.** A taxpayer who lists comparable sales on the petition, or who provides the board and the assessor with comparable sales or valuation evidence after filing the petition, must not ~~((thereafter change or add other comparable sales, valuation evidence, or other documentary evidence without))~~ subsequently change the evidence unless the new evidence supports the taxpayer's valuation. If the taxpayer has found new evidence, he or she must provide the additional evidence by mailing or submitting ((the evidence)) it to the assessor and the board at least ((seven)) twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

~~((5))~~ (4) **Failure to comply.** If either the assessor or taxpayer does not comply with the requirements of this ~~((section))~~ rule, the board ~~((in its discretion))~~ may take any of the following actions:

(a) If there is no objection by either party, consider the new evidence provided by either party and proceed with the hearing;

(b) If there is an objection by either party to the failure of the other party to comply with the requirements of this ~~((section))~~ rule, the board may:

(i) Refuse to consider evidence that was not timely submitted;

(ii) Postpone the hearing for a ~~((definite))~~ definitive time period designated by the board, to provide the parties an opportunity to review all evidence; or

(iii) Proceed with the hearing but allow the parties to submit new evidence to the board and to the other party ~~((,))~~ after the hearing is concluded ~~((, within definite))~~. The new evidence must be submitted within a definitive time period ~~((s))~~ designated by the board, and ~~((provide))~~ must be provided to each party with an adequate oppor-

tunity to rebut or comment on the new evidence prior to the board's decision.

AMENDATORY SECTION (Amending WSR 06-13-034, filed 6/14/06, effective 7/15/06)

WAC 458-14-076 Hearings on petitions—Withdrawal. (1) **Introduction.** This rule provides information about the board hearing and the withdrawal of a petition by the taxpayer. The board or one of its hearing examiners must hold individual hearings on each properly filed petition (~~(which)~~) that has not been withdrawn or otherwise disposed of. A taxpayer may withdraw a petition (~~(as a matter of right)~~) by written notice received by the board no later than two business days prior to the scheduled hearing. The board (~~(, in its discretion, may allow the)~~) may also allow a taxpayer to withdraw up to the time of the hearing. The board must promptly notify the assessor of the taxpayer's withdrawal.

(2) **Notice of hearing.** The assessor and taxpayer must be provided notice of the hearing date by the clerk of the board at least (~~(fifteen)~~) twenty-two business days before the hearing date, unless the clerk and the parties agree (~~(upon)~~) on a shorter time period.

(3) **Continuation of appeal.** If property is sold or transferred after a petition has been timely filed, either the seller/transferor or the buyer/transferee, or both, may continue to pursue the appeal if they can show the board that they have a personal stake in the outcome of the case.

(4) **Testifying before board.** All persons testifying before the board must swear or affirm on the record that they will testify truthfully under penalty of perjury.