

This rule was adopted on January 29, 2009 and becomes effective March 1, 2009. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending Order PT 87-2, filed 2/13/87)

WAC 458-15-100 Appeals. (1) The owner may appeal a determination of eligibility of special valuation by a local review board to superior court under RCW (~~34.04.130~~) 34.05.510 through 34.05.598 or to the legislative authority if local ordinances so provide.

(2) Disqualification or removal of the property from special valuation may be appealed to the county board of equalization (~~within thirty days of being notified of the disqualification or removal, or July 15th of the current year, whichever is later~~) in accordance with RCW 84.40.038.