

This rule draft is being proposed under an expedited rule-making process that does not require the agency to hold public hearings. Under no circumstances is this proposed rule to be used as a basis for determining tax liability or eligibility for a tax deduction, exemption, or credit.

AMENDATORY SECTION (Amending WSR 87-05-022, 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))~~RCW 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.