

**RCW 84.12.340 Hearings on assessment, time and place of.**

Following the making of an assessment, every company may present a motion for a hearing on the assessment with the department of revenue within the first ten working days of July. The hearing on this motion shall be held within ten working days following the hearing request period. During this hearing, the company may present evidence relating to the value of its operating property and to the value of other taxable property in the counties in which its operating property is situate. Upon request in writing for such hearing, the department shall appoint a time and place therefor, within the period aforesaid, the hearing to be conducted in such manner as the department shall direct. Hearings provided for in this section may be held at such times and in such places throughout the state as the department may deem proper or necessary, may be adjourned from time to time and from place to place and may be conducted by the department of revenue or by such member or members thereof as may be duly delegated to act for it. Testimony taken at this hearing shall be recorded. [1994 c 124 s 14; 1975 1st ex.s. c 278 s 169; 1961 c 15 s 84.12.340. Prior: 1953 c 162 s 1; 1939 c 206 s 20; 1935 c 123 s 13; RRS s 11156-13. Formerly RCW 84.12.130.]

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.