

RCW 84.36.850 Review—Appeals. Any applicant aggrieved by the department of revenue's denial of an exemption application may petition the state board of tax appeals to review an application for either real or personal property tax exemption and the board shall consider any appeals to determine (1) if the property is entitled to an exemption, and (2) the amount or portion thereof.

A county assessor of the county in which the exempted property is located shall be empowered to appeal to the state board of tax appeals to review any real or personal property tax exemption approved by the department of revenue which he or she feels is not warranted.

Appeals from a department of revenue decision must be made within thirty days after the mailing of the approval or denial. [2013 c 23 s 352; 1989 c 378 s 13; 1973 2nd ex.s. c 40 s 16.]

Effective date—1989 c 378 s 13: "Section 13 of this act shall take effect January 1, 1990." [1989 c 378 s 41.]