

**WAC 458-14-001 Boards of equalization—Introduction.** The following rules pertain to county boards of equalization and implement the provisions of chapter 84.48 RCW and other statutes dealing with county boards of equalization. The purpose of these rules is to promote uniformity throughout the state in the practices and procedures of these boards.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.200. WSR 90-23-097, § 458-14-001, filed 11/21/90, effective 12/22/90.]