- 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 34.05.510 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 in accordance with RCW 84.40.038.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 09-04-034, \$ 458-15-100, filed 1/29/09, effective 3/1/09; WSR 87-05-022 (Order PT 87-2), \$ 458-15-100, filed 2/13/87.]