

**WAC 458-18-090 Deferral of special assessments and/or property taxes—Appeals.** Any claimant whose "declaration to defer" or "declaration to renew deferral" is denied by the county assessor may appeal to the county board of equalization under the provisions of chapter 458-14 WAC. The decision of the county board of equalization shall be final for that year and no further appeal shall be allowed.

In any case where the claimant is notified of a denial subsequent to July 15 due to WAC 458-18-080(2), the department may reconvene the board of equalization if requested to do so by the assessor or claimant.

[Order PT 76-1, § 458-18-090, filed 4/7/76.]