

Chapter 458-14 WAC

COUNTY BOARDS OF EQUALIZATION

WAC

458-14-001	Boards of equalization—Introduction.		Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.-070 and 84.08.200.
458-14-005	Definitions.		
458-14-015	Jurisdiction of county boards of equalization.	458-14-051	Composition of board. [Order PT 74-5, § 458-14-051, filed 4/29/74; Order 72-7, § 458-14-051, filed 6/23/72.] Repealed by WSR 82-19-012 (Order PT 82-6), filed 9/7/82. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-14-025	Assessment roll adjustments not requiring board action.		
458-14-026	Assessment roll corrections agreed to by taxpayer.		
458-14-035	Qualifications of members—Term—Organization of board—Quorum—Adjournment—Alternate and interim members.	458-14-052	Change of venue. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-052, filed 9/7/82.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-046	Regularly convened session—Board duties—Presumption.		

RULES OF PRACTICE AND PROCEDURE

458-14-056	Petitions—Time limits—Waiver of filing deadline for good cause.	458-14-055	Clerk. [Order PT 70-3, § 458-14-055, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.-070 and 84.08.200.
458-14-066	Requests for valuation information—Duty to exchange documentary information—Time limits.	458-14-060	Legal advisor. [Order PT 70-3, § 458-14-060, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-076	Hearings on petitions—Withdrawal.		
458-14-087	Evidence of value—Admissibility—Weight.		
458-14-095	Record of hearings.		
458-14-105	Hearings—Open sessions—Exceptions.	458-14-062	Property tax advisor. [Order PT 74-5, § 458-14-062, filed 4/29/74.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-116	Orders of the board—Notice of value adjustment—Effective date.	458-14-065	Appraisers. [Order PT 70-3, § 458-14-065, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-127	Reconvened boards—Authority.		
458-14-136	Hearing examiners.	458-14-070	Public notice of July meetings. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-070, filed 9/7/82; Order PT 70-3, § 458-14-070, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-146	Conflicts of interest.		
458-14-156	Training seminars.		
458-14-160	Continuances—Ex parte contact.		
458-14-170	Appeals to the state board of tax appeals.		
458-14-171	Direct appeals to board of tax appeals.		

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

458-14-010	Reconvening county boards of equalization—By whom. [Order PT 70-1, § 458-14-010, filed 4/8/70; Tax Commission Rule 1, filed 7/6/66.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.	458-14-075	Meetings. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-075, filed 9/7/82; Order PT 74-5, § 458-14-075, filed 4/29/74; Order PT 70-3, § 458-14-075, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-020	Reconvening county boards of equalization—Contents of request. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 88-07-005 (Order PT 88-5), § 458-14-020, filed 3/3/88; Order PT 70-1, § 458-14-020, filed 4/8/70; Tax Commission Rule 2, filed 7/6/66.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.	458-14-080	Organization of the board. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-080, filed 9/7/82; Order PT 70-3, § 458-14-080, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-030	Content of order—Limitation on what county board may consider. [Order PT 70-1, § 458-14-030, filed 4/8/70; Tax Commission Rule 3, filed 7/6/66.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.	458-14-085	Record of proceedings—In general. [Order PT 74-5, § 458-14-085, filed 4/29/74; Order PT 72-11, § 458-14-085, filed 9/29/72; Order PT 70-3, § 458-14-085, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-040	Limitations on reconvening. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 88-07-005 (Order PT 88-5), § 458-14-040, filed 3/3/88; WSR 85-17-016 (Order PT 85-3), § 458-14-040, filed 8/12/85; Order PT 70-1, § 458-14-040, filed 4/8/70; Tax Commission Rule 4, filed 7/6/66.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.	458-14-086	Additional record requirements. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-086, filed 9/7/82; Order PT 74-5, § 458-14-086, filed 4/29/74; Order PT 72-11, § 458-14-086, filed 9/29/72.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-045	Reconvening upon timely filed petition—Limitations. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 88-07-005 (Order PT 88-5), § 458-14-045, filed 3/3/88; WSR 85-17-016 (Order PT 85-3), § 458-14-045, filed 8/12/85; WSR 82-19-012 (Order PT 82-6), § 458-14-045, filed 9/7/82.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.	458-14-090	Assessment roll and records. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-090, filed 9/7/82; Order PT 70-3, § 458-14-090, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
458-14-050	Membership. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-050, filed 9/7/82; Order PT 74-5, § 458-14-050, filed 4/29/74; Order PT 70-3, § 458-14-050, filed 6/26/70.]	458-14-091	Certification of the valuation of the assessment roll by assessor. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-091, filed 9/7/82; Order 73-4, § 458-14-091, filed 8/13/73.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.

- 458-14-092 Change of assessment rolls. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 85-17-016 (Order PT 85-3), § 458-14-092, filed 8/12/85; WSR 82-19-012 (Order PT 82-6), § 458-14-092, filed 9/7/82.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-094 Availability of valuation information. [Order PT 74-5, § 458-14-094, filed 4/29/74.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-098 Review of valuation. [Order PT 74-5, § 458-14-098, filed 4/29/74.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-100 Duties of the board. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-100, filed 9/7/82; Order PT 70-3, § 458-14-100, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-110 Notice of raise in valuation by the board. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-110, filed 9/7/82; Order PT 70-3, § 458-14-110, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-115 Exempt properties. [Order PT 74-5, § 458-14-115, filed 4/29/74; Order PT 70-3, § 458-14-115, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-120 Petitions. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-120, filed 9/7/82; Order PT 74-5, § 458-14-120, filed 4/29/74; Order PT 70-3, § 458-14-120, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-121 Action on appeals. [Order 72-7, § 458-14-121, filed 6/23/72.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-122 Appeal of board members, assistants, or county governmental authorities. [Statutory Authority: RCW 84.08.-010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-122, filed 9/7/82; Order PT 74-5, § 458-14-122, filed 4/29/74; Order 72-7, § 458-14-122, filed 6/23/72.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.-070 and 84.08.200.
- 458-14-125 Hearing on petition. [Statutory Authority: RCW 84.08.-010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-125, filed 9/7/82; WSR 81-21-007 (Order PT 81-11), § 458-14-125, filed 10/8/81; Order 71-3, § 458-14-125, filed 4/29/71; Order PT 70-3, § 458-14-125, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-126 Hearing examiners. [Statutory Authority: RCW 84.08.-010. WSR 81-04-053 (Order PT 81-2), § 458-14-126, filed 2/4/81.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-130 Orders of the board. [Order PT 70-3, § 458-14-130, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-135 Appeals. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-19-012 (Order PT 82-6), § 458-14-135, filed 9/7/82; Order PT 70-3, § 458-14-135, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-140 Records to state board. [Order PT 74-5, § 458-14-140, filed 4/29/74; Order PT 70-3, § 458-14-140, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-145 June meeting. [Order PT 70-3, § 458-14-145, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-150 November meeting. [Order PT 70-3, § 458-14-150, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-152 Manifest errors. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 85-17-016 (Order PT 85-3), § 458-14-152, filed 8/12/85; Order PT 74-5, § 458-14-152, filed 4/29/74.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.070 and 84.08.200.
- 458-14-155 Definitions. [Order PT 74-5, § 458-14-155, filed 4/29/74; Order PT 70-3, § 458-14-155, filed 6/26/70.] Repealed by WSR 91-07-040, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 84.08.010, 84.08.-070 and 84.08.200.

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.]

WAC 458-14-005 Definitions. This rule includes the definitions of terms used throughout chapter 458-14 WAC regarding county boards of equalization. For the purposes of chapter 458-14 WAC, the following definitions apply unless the context requires otherwise:

(1) "Alternate member" means a board member appointed by the county legislative authority to serve in the temporary absence of a regular board member.

(2) "Arm's length transaction" means a transaction between parties under no duress, not motivated by special purposes, and unaffected by personal or economic relationships between themselves, both seeking to maximize their positions from the transaction.

(3) "Assessed value" means the value of real or personal property determined by an assessor.

(4) "Assessment roll" means the record which contains the assessed values of real and personal property in the county.

(5) "Assessment year" means the calendar year when real and personal property is listed and valued by the assessor and precedes the calendar year when the tax is due and payable.

(6) "Assessor" means a county assessor or any person authorized to act on behalf of the assessor.

(7) "Board" means a county board of equalization.

(8) "County financial authority" means the county treasurer or any other person in a county responsible for billing and collecting property taxes.

(9) "County legislative authority" means the board of county commissioners or the county legislative body as established under a home rule charter.

(10) "Department" means the department of revenue.

(11) "Documentary evidence" means comparable sales data, cost data, income data, or any other item of evidence, including maps or photographs, which makes the existence of relevant facts more or less probable.

(12) "Equalize" means ensuring that comparable properties are comparably valued and refers to the process by which the county board of equalization reviews the valuation of real and personal property on the assessment roll as certified by

the assessor, so that each tract or lot of real property and each article or class of personal property is entered on the assessment roll at one hundred percent of its true and fair value.

(13) "Interim member" means a board member appointed by the county legislative authority to fill a vacancy of a regular board member. The interim member serves for the balance of the regular board member's term.

(14) "Manifest error" means an error in listing or assessment, which does not involve a revaluation of property, including the following:

- (a) An error in the legal description;
- (b) A clerical or posting error;
- (c) Double assessments;
- (d) Misapplication of statistical data;
- (e) Incorrect characteristic data;
- (f) Incorrect placement of improvements;
- (g) Erroneous measurements;
- (h) The assessment of property exempted by law from taxation;
- (i) The failure to deduct the exemption allowed by law to the head of a family; or
- (j) Any other error which can be corrected by reference to the records and valuation methods applied to similarly situated properties, without exercising appraisal judgment.

(15) "Market value" means the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. True and fair value is the same as market value or fair market value.

(16) "Member" means a regular member of a board.

(17) "Reconvene" refers to the board's limited power to meet to equalize assessments in the current assessment year after the board's regularly convened session is adjourned, or to meet to hear matters concerning prior years.

(18) "Regularly convened session" means the statutorily mandated session of three to twenty-eight days commencing annually on the later of:

- (a) July 15th;
- (b) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or
- (c) Within fourteen days of the assessor certifying the county assessment roll to the board.

(19) "Revaluation" means a change in value of property based upon an exercise of appraisal judgment.

(20) "Shall" as used in this chapter, unless the context indicates otherwise, is expressly intended to be mandatory.

(21) "Taxpayer" means the person or entity whose name and address is listed on the assessment rolls, or their duly authorized agent, personal representative, or guardian. "Taxpayer" also includes the person or entity whose name and address should be listed on the assessment rolls as the owner of the property, but because of a mistake or delay, is not listed. For example, when the assessment rolls have not yet been updated after a transfer of property.

A lessee may also be considered a "taxpayer" solely for pursuing a property tax appeal if the property owner contracted with the lessee for the purpose of making the lessee responsible for the payment of the property tax. If the contract is made, the lessee is responsible for providing the county assessor with a proper and current mailing address.

(22) "Tax year" means the calendar year when property taxes are due and payable.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.36.389, 84.52.0502, and 84.55.060. WSR 18-04-006, § 458-14-005, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-005, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-005, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-005, filed 11/21/90, effective 12/22/90.]

WAC 458-14-015 Jurisdiction of county boards of equalization. (1) Boards have jurisdiction to hear all appeals as may be authorized by statute, including the following types of appeals:

(a) Appeals for a change in appraised value when the department establishes taxable rent under chapter 82.29A RCW (leasehold excise tax) based on an appraisal done by the county assessor at the request of the department.

(b) Appeals of assessor determinations related to cancellation of exemption pursuant to RCW 84.14.110 (multiple unit dwellings in urban centers).

(c) Appeals of decisions or disputes pursuant to RCW 84.26.130 (historic property).

(d) Forest land application denial under RCW 84.33.130, and forest land removal under RCW 84.33.140.

(e) Current use determinations pursuant to RCW 84.34.-035, denial of application for farm and agricultural land, and RCW 84.34.108, removal from current use classification and appeal of new assessed valuation upon removal of current use classification.

(f) Determinations pursuant to RCW 84.36.660 (special property tax exemption for increase in value attributable to the installation of an automatic sprinkler system in a night-club).

(g) Appeals pursuant to RCW 84.36.385 (senior citizen exemption denials).

(h) Appeals pursuant to RCW 84.36.812 (assessed value upon which additional tax is based, upon cessation of exempt use).

(i) Determinations pursuant to RCW 84.38.040 (property tax deferrals).

(j) Determinations pursuant to RCW 84.40.039 (valuation reduction after government restriction).

(k) Determinations pursuant to RCW 84.40.085 (omitted property or value).

(l) Valuation appeals of taxpayers pursuant to RCW 84.48.010.

(m) Appeal from a decision of the assessor relative to a claim for either real or personal property tax exemption, pursuant to RCW 84.48.010.

(n) Determinations pursuant to RCW 84.48.065 (cancellation or correction of manifest error) when the cancellation or correction results in a change on the assessment or tax roll.

(o) Destroyed property appeals pursuant to RCW 84.70.-010.

(p) Appeals from decisions of the assessor pursuant to RCW 84.37.040 regarding deferrals under chapter 84.37 RCW (property tax limited income deferral program).

(2) Boards have jurisdiction to equalize property values on their own initiative pursuant to RCW 84.48.010, in accordance with WAC 458-14-046.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 08-16-062, § 458-14-015, filed 7/30/08, effective 8/30/08; WSR 06-13-034, § 458-14-015, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-015, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-015, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-015, filed 11/21/90, effective 12/22/90.]

WAC 458-14-025 Assessment roll adjustments not requiring board action. (1) Introduction. The board need not be involved in all determinations made by an assessor relative to property tax matters, but may become involved in instances when a taxpayer appeals from an assessor's determination.

(2) Statutorily required adjustments to the assessment rolls must be made by the assessor as necessary and do not require any board action. Such adjustments include:

(a) Change of tax status due to a sale to or by a public entity;

(b) The removal, addition, or change of status of a senior citizens/disabled exemption;

(c) The removal, addition, or change of status of a current use classification;

(d) The removal, addition, or change of status of forest land designation;

(e) The reduction of property value with respect to destroyed property;

(f) The removal, addition, or change of status of a special valuation assessment (chapters 84.14 and 84.26 RCW);

(g) The exemption with respect to physical improvements to a single family dwelling (RCW 84.36.400);

(h) The change of status of property determined to be exempt by the department;

(i) The exemption of a sprinkler system installed in a nightclub (RCW 84.36.660);

(j) Valuation reduction after adoption of government restriction (RCW 84.40.039); and

(k) The cancellation or correction of assessment rolls which assessments are manifestly erroneous (RCW 84.48.-065).

(3) Notice of any of the above changes, except for subsection (2)(h) of this section, must be mailed to the taxpayer by the assessor, and must notify the taxpayer of the right to appeal the change to the board and must notify the taxpayer of the time period in which to file his or her petition.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-025, filed 6/14/06, effective 7/15/06; WSR 93-08-050, § 458-14-025, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-025, filed 11/21/90, effective 12/22/90.]

WAC 458-14-026 Assessment roll corrections agreed to by taxpayer. (1) The assessor must make a correction to the assessment roll for the current assessment year when the correction involves an error in the determination of the valuation of property and the following conditions are met:

(a) The assessment roll has previously been certified in accordance with RCW 84.40.320;

(b) The taxpayer has timely filed a completed petition with the board for the current assessment year;

(c) The board has not yet held a hearing on the merits of the taxpayer's petition; and

(d) The assessor and taxpayer have signed an agreement as to the true and fair value of the taxpayer's property in

which agreement the parties set forth the valuation information which was used to establish the true and fair value. The true and fair value must be the value as of January 1 of the year in which the property was last revalued by the assessor.

(2) The assessor must immediately notify the board of any corrections to the assessment roll made in accordance with subsection (1) of this rule, with a copy of the notification provided to the taxpayer, and the taxpayer's petition shall be deemed withdrawn as of the date of notification to the board.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.52.0502, and 84.55.010. WSR 16-06-042, § 458-14-026, filed 2/24/16, effective 3/26/16. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-026, filed 6/14/06, effective 7/15/06; WSR 93-08-050, § 458-14-026, filed 4/2/93, effective 5/3/93.]

WAC 458-14-035 Qualifications of members—Term—Organization of board—Quorum—Adjournment

—Alternate and interim members. (1) Board members shall be residents of the county where the board is located and shall attend the department's training seminar held pursuant to WAC 458-14-156 within one year of appointment or reappointment unless this requirement is waived in writing by the assistant director of the department's property tax division, or his or her designee, for just cause.

(2) The board shall consist of at least three members and no more than seven members, including alternate members. Board members shall be appointed or reappointed by the county legislative authority prior to June 1st, and their appointment shall be for a term of three years or until their successors are appointed. Board members who are appointed by the county legislative authority may be removed by a majority vote of the county legislative authority.

(3) The members of the board shall elect a chairman and vice chairman once each year, at the beginning of the regularly convened session.

(4) The members of the board shall take an oath once each year prior to the regularly convened session to fairly and impartially perform their duties as members of the board.

(5) All orders of the board shall be decided by majority vote.

(6) A majority of the board shall constitute a quorum.

(7) The board may adjourn from time to time during the regularly convened session but shall not be adjourned sine die, until the last day of the twenty-eight day period, and shall be considered adjourned after the expiration of the twenty-eight day period, for purposes of the regularly convened session. The board shall adjourn after each reconvened session when the purposes for which the reconvened session was requested or required shall have been accomplished.

(8) The county legislative authority may appoint alternate board members or interim board members, as it deems necessary. Alternate and interim board members shall meet the same qualifications and subscribe to the same oath as regular members, and shall attend the next regularly scheduled board training seminar held by the department following their appointment, unless this requirement is waived in writing by the assistant director of the department's property tax division, or his or her designee, for just cause.

(9) No member of a county legislative authority may sit as a board member unless the entire board is comprised of members of the county legislative authority.

(10) Persons who have been employed in the assessor's office shall not sit on that county's board for a period of two years after leaving their employment.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.200. WSR 90-23-097, § 458-14-035, filed 11/21/90, effective 12/22/90.]

WAC 458-14-046 Regularly convened session—Board duties—Presumption. (1) **Introduction.** This rule explains the process described in RCW 84.48.010, requiring the boards of equalization (board) to meet annually for its regularly convened session.

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(a) WAC 458-14-015 Jurisdiction of county boards of equalization.

(b) WAC 458-14-025 Assessment roll adjustments not requiring board action.

(c) WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.

(d) WAC 458-14-076 Hearings on petitions—Withdrawal.

(3) **Definitions.** The definitions found in WAC 458-14-005 apply to this rule.

(4) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. These examples should only be used as a general guide. The department will evaluate each case on its particular facts and circumstances.

(5) **Regularly convened session.**

(a) The board must meet in open session for the purpose of equalizing property values in the county and to hear taxpayer appeals. The board must meet annually, on the later of:

(i) July 15th;

(ii) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or

(iii) Within fourteen days of the assessor certifying the county assessment roll to the board.

(b) The board must meet for a minimum of three days during their regular convened twenty-eight day session.

(c) With the approval of the county legislative authority, the board may convene at any time if the number of taxpayer petitions filed exceeds twenty-five, or ten percent of the number of petitions filed in the preceding year, whichever is greater.

(d) The board has the authority, on its own initiative, to equalize property values during its regularly convened session.

(e) At its regularly convened session, the board must adjust the current assessment year's value of property, both real and personal, to its true and fair value, but only if the board finds that the assessed value is not correct based upon:

(i) Information available to the board and/or the board's own examination and comparison of the assessment roll; or

(ii) A request by the assessor, together with necessary valuation information, for correction of an error which correction requires appraisal judgment.

(f) The board must hold hearings on properly and timely filed taxpayer petitions.

(g) The board must consider any taxpayer appeals from an assessor's decision with respect to a tax exemption of real or personal property, and determine:

(i) If the taxpayer is entitled to the tax exemption; and

(ii) If so, the amount of the tax exemption.

(h) At the conclusion of a board's regularly convened session, it must provide the department with its adjournment date. The adjournment date assists the department in determining whether a board is eligible to reconvene.

(6) **Presumption of correctness.** The assessor's valuation as certified to the board of equalization under RCW 84.40.320 is presumed correct, except with respect to subsection (5)(e)(ii) of this rule. The taxpayer may overcome the presumption of correctness in favor of the assessor's valuation as follows:

(a) If a taxpayer shows by clear, cogent, and convincing evidence that the assessor's overall approach to valuation, or the assessor's valuation method, is flawed or invalid, then the presumption of correctness does not apply. For example, the taxpayer may be able to prove that the assessor failed to deduct any amount for depreciation when using the cost approach to value on an existing improvement. In such a case, the taxpayer only needs to prove the correct value of the property by a preponderance of the evidence.

(b) If a taxpayer shows by clear, cogent, and convincing evidence that a specific value within an overall assessed value is incorrect, then the standard of proof shifts to a preponderance of the evidence for all contested issues related to that specific value. For example, the overall assessment of complex industrial properties is often made up of particular values for portions of the property being appraised. An assessor's error on one value decision does not necessarily invalidate the entire property's assessment, and the presumption of correctness in favor of the assessor remains with respect to the remainder of the property.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.36.389, 84.52.0502, and 84.55.060. WSR 18-04-006, § 458-14-046, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-046, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-046, filed 11/21/90, effective 12/22/90.]

RULES OF PRACTICE AND PROCEDURE

WAC 458-14-056 Petitions—Time limits—Waiver of filing deadline for good cause. (1) **Introduction.** This rule explains how the owner or person responsible for the payment of property taxes may petition the board of equalization for a change in the assessed valuation of their property as described in RCW 84.40.038.

(a) **Definitions.** The definitions in WAC 458-14-005 apply to this rule.

(b) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(i) WAC 458-14-015 Jurisdiction of county boards of equalization.

(ii) WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits.

(iii) WAC 458-14-076 Hearings on petitions—Withdrawal.

(2) **Filing petition - Time limits.** The method for appealing a county assessor's determination as to the valuation of property or to any other types of county assessor determinations is by submitting a properly completed and

timely filed taxpayer petition to the county board of equalization.

A taxpayer's petition for review of the assessed valuation of property by the assessor or for review of any of the types of appeals listed in WAC 458-14-015 must be filed in duplicate with the board. Petition forms are available from the clerk of the board and from the assessor's office.

The deadline for filing the petition with the board must be the later of:

- (a) July 1st of the year of assessment or determination;
- (b) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessment, change of value notice, or other notice was mailed; or
- (c) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessor electronically:
 - (i) Transmitted the assessment, change of value notice, or other notice; or
 - (ii) Notified the owner or person responsible for payment of taxes that the assessment, change of value notice, or other notice was available to be accessed by the owner or other person.

(3) Late filing of petition - Waiver of filing deadline. No late filing of a petition will be allowed except as provided in this subsection. The board may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause, as defined in this subsection, for the late filing. However, the board must waive the filing deadline for the circumstance described under (g) of this subsection if the petition is filed within a reasonable time after the deadline.

A petition that is filed after the deadline without a showing of good cause must be dismissed unless, after the taxpayer is notified by the board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The board must decide a taxpayer's claim of good cause without holding a public hearing on the claim and must promptly notify the taxpayer of the decision, in writing. The board's decision regarding a waiver of the filing deadline is final and not appealable to the state board of tax appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

- (a) The taxpayer was unable to file the petition by the filing deadline because of a death or serious illness of the taxpayer or of a member of the taxpayer's immediate family occurring at or shortly before the time for filing. For purposes of this subsection, the term "immediate family" includes, but is not limited to, a grandparent, parent, brother, sister, spouse, domestic partner, child, grandchild, or domestic partner's child or grandchild.
- (b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of all of the following:
 - (i) The taxpayer was absent from his or her home or from the address where the assessment notice or change of value notice is normally received by the taxpayer. If the notice is normally mailed by the assessor to a mortgagee or other agent of the taxpayer, the taxpayer must show that the mortgagee or other agent was required, pursuant to written instructions

from the taxpayer, to promptly transmit the notice and failed to do so;

(ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this rule prior to the filing deadline; and

(iii) The filing deadline is after July 1st of the assessment year.

(c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading written advice as to the proper filing requirements by either a board member or board staff, the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.

(d) The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake occurring at or shortly before the time for filing.

(e) The taxpayer was unable to file the petition by the filing deadline because of a delay or loss related to the delivery of the petition by the postal service. The taxpayer must be able to provide documentation from the postal service of the delay or loss.

(f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.

(g) The taxpayer was not sent a change of value notice under RCW 84.40.045 for the current assessment year and can demonstrate the property value did not change from the previous assessment year.

(4) Mailing of petition. If a petition is filed by mail it must be postmarked no later than the filing deadline. If the filing deadline falls on a Saturday, Sunday, or holiday, the petition must be filed on or postmarked no later than the next business day.

(5) Completed petition. A petition is properly completed when all relevant questions on the form provided or approved by the department have been answered and the answers contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal.

A petition that merely states the assessor's valuation is too high or the property taxes are excessive, or similar types of statements, is not properly completed and will not be considered by the board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be considered properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales, valuation evidence, or other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the assessor and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing.

A copy of the completed petition must be provided to the assessor by the clerk of the board. Any petition not fully and properly completed cannot be considered by the board and a notice of the board's rejection of the petition must be promptly mailed to the taxpayer. WAC 458-14-066 provides an explanation of the availability, use and exchange of valua-

tion and other documentary information prior to the hearing before the board.

(6) **Pending appeal.** If the taxpayer has an appeal pending with the board, the state board of tax appeals, or with a court of law, and the assessor notifies the taxpayer of a change in property valuation, then the taxpayer is required to file a timely petition with the board in order to preserve the right to appeal the change in valuation.

Example. A taxpayer appeals a decision of the board to the board of tax appeals regarding a value for the 2013 assessment year. The appeal is pending when the assessor issues a change in value notice for the 2014 assessment year, so the taxpayer must still file a timely petition appealing the valuation for the 2014 assessment year in order to preserve his or her right to appeal the 2014 assessed value.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 18-24-109, § 458-14-056, filed 12/4/18, effective 1/4/19. Statutory Authority: RCW 84.08.010, 84.08.070, 84.08.080, 84.48.200, 84.52.0502, and 84.55-060. WSR 15-03-087, § 458-14-056, filed 1/21/15, effective 2/21/15. Statutory Authority: RCW 84.08.010, 84.08.070, 84.48.080, 84.48.200, 84.52-0502, 84.55.060. WSR 14-14-023, § 458-14-056, filed 6/23/14, effective 7/24/14. Statutory Authority: 2009 c 521. WSR 10-07-133, § 458-14-056, filed 3/23/10, effective 4/23/10. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-056, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-056, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-056, filed 11/21/90, effective 12/22/90.]

WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits. (1) **Introduction.** This rule explains the access to valuation and other documentary information provided to both parties prior to the hearing on a petition so that time-consuming and costly discovery procedures are unnecessary.

(2) **Valuation information provided by assessor.** Requests by a taxpayer for valuation information from the assessor may be made on the petition form filed with the board, or may be made at any reasonable time prior to the hearing. Upon request by the taxpayer, the assessor must make available to the taxpayer the comparable sales used in establishing the taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must provide the taxpayer with the information.

All valuation information, including comparable sales, must be provided to the taxpayer and the board within sixty calendar days of the request but at least twenty-one business days, excluding legal holidays, prior to the taxpayer's appearance before the board of equalization. The valuation information provided by the assessor to the taxpayer must not be subsequently changed by the assessor unless the new evidence supports the assessor's valuation. If the assessor has found new evidence, he or she must provide the additional evidence to the taxpayer and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

(3) **Valuation information provided by taxpayer.** A taxpayer who lists comparable sales on the petition, or who provides the board and the assessor with comparable sales or valuation evidence after filing the petition, must not subsequently change the evidence unless the new evidence supports the taxpayer's valuation. If the taxpayer has found new evidence, he or she must provide the additional evidence by

mailing or submitting it to the assessor and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

(4) **Failure to comply.** If either the assessor or taxpayer does not comply with the requirements of this rule, the board may take any of the following actions:

(a) If there is no objection by either party, consider the new evidence provided by either party and proceed with the hearing;

(b) If there is an objection by either party to the failure of the other party to comply with the requirements of this rule, the board may:

(i) Refuse to consider evidence that was not timely submitted;

(ii) Postpone the hearing for a definitive time period designated by the board, to provide the parties an opportunity to review all evidence; or

(iii) Proceed with the hearing but allow the parties to submit new evidence to the board and to the other party after the hearing is concluded. The new evidence must be submitted within a definitive time period designated by the board, and must be provided to each party with an adequate opportunity to rebut or comment on the new evidence prior to the board's decision.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 18-24-109, § 458-14-066, filed 12/4/18, effective 1/4/19; WSR 06-13-034, § 458-14-066, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-066, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-066, filed 11/21/90, effective 12/22/90.]

WAC 458-14-076 Hearings on petitions—Withdrawal. (1) **Introduction.** This rule provides information about the board hearing and the withdrawal of a petition by the taxpayer. The board or one of its hearing examiners must hold individual hearings on each properly filed petition that has not been withdrawn or otherwise disposed of. A taxpayer may withdraw a petition by written notice received by the board no later than two business days prior to the scheduled hearing. The board may also allow a taxpayer to withdraw up to the time of the hearing. The board must promptly notify the assessor of the taxpayer's withdrawal.

(2) **Notice of hearing.** The assessor and taxpayer must be provided notice of the hearing date by the clerk of the board at least twenty-two business days before the hearing date, unless the clerk and the parties agree on a shorter time period.

(3) **Continuation of appeal.** If property is sold or transferred after a petition has been timely filed, either the seller/transferor or the buyer/transferee, or both, may continue to pursue the appeal if they can show the board that they have a personal stake in the outcome of the case.

(4) **Testifying before board.** All persons testifying before the board must swear or affirm on the record that they will testify truthfully under penalty of perjury.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 18-24-109, § 458-14-076, filed 12/4/18, effective 1/4/19; WSR 06-13-034, § 458-14-076, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-076, filed 11/21/90, effective 12/22/90.]

WAC 458-14-087 Evidence of value—Admissibility—Weight. (1) In making its decision with respect to the value of property, the board shall use the criteria set forth in RCW 84.40.030.

(2) Parties may submit and boards may consider any sales of the subject property or similar properties which occurred prior to the hearing date so long as the requirements of RCW 84.40.030, 84.48.150, and WAC 458-14-066 are complied with. Only sales made within five years of the date of the petition shall be considered.

(3) Any sale of property prior to or after January 1st of the year of revaluation shall be adjusted to its value as of January 1st of the year of revaluation, reflecting market activity and using generally accepted appraisal methods. For example, for revaluation year 1990, a sale of the subject property or similar property in September 1986 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 1990. Similarly, for the revaluation year 1990, a sale of the subject property or similar property in May 1990 must be adjusted, based upon market activity for that local area, to show what that sale would have been worth as of January 1, 1990.

(4) More weight shall be given to similar sales occurring closest to the assessment date which require the fewest adjustments for characteristics.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.200. WSR 90-23-097, § 458-14-087, filed 11/21/90, effective 12/22/90.]

WAC 458-14-095 Record of hearings. (1) All hearings of a board or its hearing examiners must be recorded with an audio recording device.

(2) Testimony concerning information which is exempt from public disclosure pursuant to RCW 84.40.340 or 42.17.-310 must be recorded on a separate audio recording device, and must, along with any other confidential evidence, be placed in an envelope bearing the notation "confidential evidence" and the case number, and sealed from public inspection. The clerk must keep a separate file for all the confidential evidence. Provided that, notwithstanding the above described procedures, any procedure which substantially complies with the confidentiality requirements of the above mentioned statutes shall be sufficient.

(3) The public record must include:

- (a) The date or dates the board was in session;
 - (b) The names of board members or hearing examiners in attendance; and
 - (c) All evidence presented to the board.
- (4) The requirements of this section shall not apply to post hearing deliberations of a board.

(5) Boards are not required to provide transcripts of proceedings to any person or entity other than as may be required by chapter 42.17 RCW, however board clerks must complete a form provided by the department for each hearing.

(6) The records of the board must be kept and maintained as required by RCW 40.14.060.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-095, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-095, filed 11/21/90, effective 12/22/90.]

WAC 458-14-105 Hearings—Open sessions—Exceptions. (1) All board hearings shall be open to the public unless a party requests that part or all of a hearing be conducted in closed session in accordance with subsection (2) of this section.

(2) If one of the parties intends to introduce evidence obtained under RCW 84.40.340 or confidential income data exempted from public inspection pursuant to RCW 42.17.310 and requests that the hearing be closed to the public, the board shall conduct the hearing in closed session, to the extent necessary to protect and preserve confidentiality.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.200. WSR 90-23-097, § 458-14-105, filed 11/21/90, effective 12/22/90.]

WAC 458-14-116 Orders of the board—Notice of value adjustment—Effective date. (1) **Introduction.** This rule explains orders issued by the county boards of equalization (board).

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(a) WAC 458-14-095 Record of hearings.

(b) WAC 458-14-105 Hearings—Open sessions—Exceptions.

(3) **Definitions.** The definitions found in WAC 458-14-005 apply to this rule.

(4) **Board orders.**

(a) All orders issued by a board must be on a form provided or approved by the department and must state the facts and evidence upon which the decision is based and the reason(s) for the decision.

(b) All orders of the board must be signed by the chairperson of the board, provided, that the chairperson may, by written designation, authorize other members or the board clerk to sign orders on behalf of the chairperson.

(c) An order issued by the board only applies to the assessment year that was appealed to the board.

(5) **Valuation adjustments.** If a board adjusts or sustains the valuation of a parcel of real property or an item of personal property, it must serve or mail notice of the board order to the taxpayer and the assessor within forty-five days of the hearing.

(a) If the valuation is reduced, the new valuation will take effect immediately, subject to the parties' right to appeal the decision.

(b) If the valuation is increased, the increased valuation will become effective thirty days after the date of service or mailing of the order. However, if the taxpayer or assessor files a timely appeal petition to the board of tax appeals, the increase does not take effect until the board of tax appeals has issued its decision.

(c) If the valuation is increased without a petition having been filed, the increased valuation will become effective thirty days after the date of service or mailing of the order to the assessor and the taxpayer unless the assessor or taxpayer files a petition with the board on or before the effective date of the order.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.36.389, 84.52.0502, and 84.55.060. WSR 18-04-006, § 458-14-116, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-116, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-116, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-116, filed 11/21/90, effective 12/22/90.]

WAC 458-14-127 Reconvened boards—Authority.

(1) Boards of equalization may reconvene on their own authority to hear requests concerning the current assessment year when the request is filed with the board by April 30 of the tax year immediately following the board's regularly convened session and at least one of the following conditions is met:

(a) A taxpayer requests the board reconvene and submits to the board an affidavit stating that notice of change of value for the assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition, and can show proof that the value was actually changed.

(b) An assessor submits an affidavit to the board stating that the assessor was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of property to be materially affected. Submitting such an affidavit to the board is for the purpose of correcting latent defects in the assessment process that become apparent only after the normal appeal process has expired, and is wholly within the assessor's discretion. In the affidavit, the assessor must state the facts which affected the value and also state both the incorrect value and the true and fair market value of the property and must mail a copy of the affidavit to the taxpayer. If the board decides to reconvene to consider the valuation, it must notify both the taxpayer and assessor of its decision in writing.

(c) In an arm's length transaction, a bona fide purchaser or contract buyer of record has acquired an interest in real property subsequent to the first day of July and on or before December 31 of the assessment year and the sale price was less than ninety percent of the assessed value.

(2) Upon request of either the taxpayer or the assessor, boards may reconvene on their own authority to hear appeals with respect to property or value that was omitted from the assessment rolls. No request shall be accepted if it is made concerning an assessment year that is more than three years prior to the year the omitted property or value was discovered. The request itself must be received by the board no later than thirty calendar days, or up to sixty days if a longer time period is adopted by the county legislative authority under RCW 84.40.038, after the mailing of the notification of the discovery of the omitted property or value. For example, if omitted property is discovered in September 2005, and the property was omitted since 2000, the board may only reconvene to hear an appeal for assessment year 2002, and subsequent years. If the taxpayer is notified by mail of the discovery of the omitted property or value on October 14, 2005, for example, any request with respect to the omitted property or value must be made no later than thirty calendar days after October 14, 2005, or up to sixty days if a longer time period is adopted by the county legislative authority under RCW 84.40.038.

(3) Upon request of either the taxpayer or the assessor, a board may reconvene on its own authority to hear an appeal under the following circumstances:

(a) A taxpayer, who owns property in a county that revalues real property on an annual basis, had a timely appeal pending with the board when the same property was valued by the assessor in at least one intervening assessment year,

between the filing of the appeal and the issuance of the board's written decision;

(b) The assessed value of the property under appeal did not change during the intervening assessment year or years;

(c) No appeal was filed by the taxpayer regarding the same property during the intervening assessment year or years when the assessed value did not change; and

(d) The request to reconvene is filed with the board no later than thirty calendar days after mailing of the board's decision.

(4) Requests for reconvening boards concerning prior year's assessments or for an extension of the annual regularly convened session to enable the board to complete its annual equalization duties must be submitted to the clerk of the board who must submit the request to the department for determination.

(5) The department may require any board to reconvene at any time for the purpose of performing or completing any duty or taking any action the board might lawfully have performed or taken at any of its previous meetings, or for any other purpose allowed by law. This statutory authority is reserved for those instances when an error has occurred and where the regular remedial procedures do not apply. These instances include significant valuation errors that become apparent only after the normal appeal process has expired.

(6) The department must reconvene a board upon request of a taxpayer when the taxpayer makes a prima facie showing of actual fraud on the part of taxing officials, or makes a prima facie showing that the taxpayer's property is overvalued by at least double the true and fair value. The department must reconvene a board upon request of an assessor when the assessor makes a prima facie showing of actual or constructive fraud on the part of a taxpayer.

(7) All reconvening requests must:

(a) Specify the assessment year(s) that is the subject of the request; and

(b) State the specific grounds upon which the request is based; and

(c) If the taxpayer is the party requesting the reconvening, state that he or she is the owner or duly authorized agent, personal representative or guardian, of the property or is a lessee responsible for the payment of the property taxes.

(8) No board shall reconvene later than three years after the adjournment of its regularly convened session, except in the case of omitted property or value, as noted in subsection (2) of this section. The three years is determined by the date of adjournment of the board's regularly convened session, which is four weeks after July 15th, or four weeks after the first business day after July 15th, if July 15th falls on a Saturday, Sunday, or holiday. For example, for a timely request to reconvene regarding the 2006 assessment roll, the allowable time period in which to receive the request would be from August 14, 2006 through August 13, 2009.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-127, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-127, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-127, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-127, filed 11/21/90, effective 12/22/90.]

WAC 458-14-136 Hearing examiners. (1) Any board may employ one or more hearing examiners to assist the board in conducting hearings.

(2) All hearing examiners must take the same oath required of regular board members and must meet the same qualifications for membership as regular board members.

(3) A board member may act as a hearing examiner.

(4) A hearing examiner may hold hearings separate from the board and take testimony from both parties and their witnesses.

(5) Hearing examiners must present to the full board or a quorum thereof, all evidence submitted by the parties at the hearing before the hearing examiner. The board must make the final determination on all petitions filed. The board may make its final determination based upon the record submitted by the examiner or may request further testimony or documentation from either the taxpayer or the assessor, including their witnesses, before making its final determination.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-136, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-136, filed 11/21/90, effective 12/22/90.]

WAC 458-14-146 Conflicts of interest. (1) Board members shall disqualify themselves from hearing an appeal involving property owned in whole or in part by members or employees of the board or county legislative authority or any person related to a member or employee of the board or county legislative authority by blood or marriage. Board members do not need to disqualify themselves from hearing an appeal filed by other county officials, such as the county auditor, sheriff, treasurer, prosecutor, assessor, judges, or other county officials or their employees.

(2) Board members who are or who have been real estate agents, appraisers, or assessors shall disqualify themselves from hearing an appeal regarding property with which they have been involved, until the property has been revalued subsequent to their involvement in accordance with the assessor's revaluation cycle, as follows:

(a) Property that they have appraised; or

(b) Property with which they have been connected with the purchase or sale; or

(c) Property with which they have in any way exercised discretion.

(3) If a board cannot achieve a quorum due to the provisions of subsections (1) and (2) of this section, the board shall sustain the assessor's determination. The taxpayer shall be advised by the board of the right to appeal the board's action to the state board of tax appeals.

[Statutory Authority: RCW 84.48.200, 84.08.010 and 84.08.070. WSR 95-17-099, § 458-14-146, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-146, filed 11/21/90, effective 12/22/90.]

WAC 458-14-156 Training seminars. Board members, alternate board members, interim board members, hearing examiners, and clerks shall attend board of equalization training seminars as directed by the department unless this requirement is waived in writing by the assistant director of the department's property tax division, or his or her designee, for just cause.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.200. WSR 90-23-097, § 458-14-156, filed 11/21/90, effective 12/22/90.]

[Ch. 458-14 WAC p. 10]

WAC 458-14-160 Continuances—Ex parte contact.

(1) Extensions of time, other than the time for filing petitions, continuances, and adjournments may be ordered by the board on its own motion or may be granted by it, in its discretion, on motion of any party showing good and sufficient cause therefor. For a waiver of the time limit in which to file the petition, see WAC 458-14-056(3).

(2) No one shall make or attempt to make any ex parte contact with board members except upon notice and opportunity for all parties to be present or to the extent required for the disposition of ex parte matters as authorized by law. No board member shall make or attempt to make any ex parte contact with any person regarding any issue in the proceeding, without notice and opportunity for all parties to participate, unless necessary to procedural aspects of maintaining an orderly process.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-160, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-160, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-160, filed 11/21/90, effective 12/22/90.]

WAC 458-14-170 Appeals to the state board of tax appeals.

(1) Pursuant to RCW 84.08.130, any taxpayer, taxing unit, or assessor feeling aggrieved by the action of a board may appeal to the board of tax appeals by filing with the board of tax appeals a notice of appeal within thirty days after the board has served or mailed its decision. The appeal is deemed timely filed with the board of tax appeals if post-marked on or before the thirtieth day after the board of equalization has served or mailed its decision.

(2) The notice of appeal must specify the actions of the board that the appellant is appealing, and must be in the form required by the board of tax appeals (see WAC 456-10-310 and 456-09-310).

(3) The board appealed from must file with the board of tax appeals a true and correct copy of its decision in the action and all evidence taken in connection therewith.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-170, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-170, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-170, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-170, filed 11/21/90, effective 12/22/90.]

WAC 458-14-171 Direct appeals to board of tax appeals.

(1) In an appeal involving complex issues or requiring expertise beyond the board's proficiency, a taxpayer, prior to the hearing before the board, may file a request with the board for a direct appeal to the state board of tax appeals without first having been heard by the board. The taxpayer and assessor (or the assessor's authorized designee) must jointly sign this request. Without holding a public hearing on the request, the board, by simple majority vote, shall approve or deny the request within fifteen calendar days of its receipt.

(2) If the board denies the request, the board shall notify all parties to the appeal, in writing, of the denial, and process the taxpayer's appeal as though no request had been made. The board need not provide reasons for its denial. If the board fails to act timely on the request, the taxpayer may petition the board to schedule a hearing on the taxpayer's appeal. Within thirty days of receipt of the taxpayer's petition, the board will schedule a future date for the taxpayer's appeal to be heard.

(3) If the board approves the request, the board shall notify all parties to the appeal, in writing, of the approval, and shall forward the taxpayer's appeal to the state board of tax appeals together with the request for direct appeal and the signed approval of the board.

(4) If the state board of tax appeals rejects the request, it must do so within thirty calendar days of receipt of the request and shall at the same time notify all parties and the board of the reason or reasons for the rejection. In such cases, the board shall process the taxpayer's appeal as though no request had been made.

[Statutory Authority: RCW 84.48.200, 84.08.010 and 84.08.070. WSR 95-17-099, § 458-14-171, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-171, filed 4/2/93, effective 5/3/93.]