

**RCW 84.08.130 Appeals from county board of equalization to board of tax appeals—Notice.** (1) Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the board of tax appeals in accordance with RCW 1.12.070 a notice of appeal within thirty days after the mailing of the decision of such board of equalization, which notice shall specify the actions complained of; and in like manner any county assessor may appeal to the board of tax appeals from any action of any county board of equalization. There shall be no fee charged for the filing of an appeal. The board shall transmit a copy of the notice of appeal to all named parties within thirty days of its receipt by the board. Appeals which are not filed as provided in this section shall be dismissed. The board of tax appeals shall require the board appealed from to file a true and correct copy of its decision in such action and all evidence taken in connection therewith, and may receive further evidence, and shall make such order as in its judgment is just and proper.

(2) The board of tax appeals may enter an order, pursuant to subsection (1) of this section, that has effect up to the end of the assessment cycle used by the assessor, if there has been no intervening change in the value during that time. [1998 c 54 § 3; 1994 c 301 § 18; 1992 c 206 § 10; 1989 c 378 § 7; 1988 c 222 § 8; 1977 ex.s. c 290 § 1; 1975 1st ex.s. c 278 § 156; 1961 c 15 § 84.08.130. Prior: 1939 c 206 § 6; 1927 c 280 § 6; 1925 c 18 § 6; RRS § 11092.]

**Effective date—1992 c 206:** See note following RCW 82.04.170.

**Construction—Severability—1975 1st ex.s. c 278:** See notes following RCW 11.08.160.

*Evidence submission in advance of hearing: RCW 82.03.200.*

*Limitation on increase in property value in appeals to board of tax appeals from county board of equalization: RCW 84.08.060.*