

[Statutory Authority: RCW 46.61.506, 99-06-047, § 448-15-060, filed 3/1/99, effective 4/1/99.]

Title 456 WAC

TAX APPEALS, BOARD OF

Chapters

456-12 Public records.

Chapter 456-12 WAC PUBLIC RECORDS

WAC

- 456-12-010 Repealed.
- 456-12-015 Purpose of this chapter.
- 456-12-020 Repealed.
- 456-12-025 Definitions.
- 456-12-030 Repealed.
- 456-12-035 Description of the board.
- 456-12-040 Repealed.
- 456-12-045 Public records available.
- 456-12-050 Repealed.
- 456-12-055 Public records officer.
- 456-12-060 Repealed.
- 456-12-065 Communications with the board.
- 456-12-070 Repealed.
- 456-12-075 Records indexes.
- 456-12-080 Repealed.
- 456-12-085 Fees.
- 456-12-090 Repealed.
- 456-12-095 Requesting public records.
- 456-12-100 Repealed.
- 456-12-105 Denying requests for public records.
- 456-12-110 Repealed.
- 456-12-115 Reviewing denials of requests for public records.
- 456-12-120 Repealed.
- 456-12-130 Repealed.
- 456-12-140 Repealed.

**DISPOSITION OF SECTIONS FORMERLY
CODIFIED IN THIS CHAPTER**

- 456-12-010 Purpose. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-010, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-020 Definitions. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-020, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-030 Description of organization and public meeting. [Statutory Authority: RCW 82.03.170 and 42.17.250 through 42.17.320, 90-11-107, § 456-12-030, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-030, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-040 Public records available. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-040, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-050 Communications with the board. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-050, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-060 Public records officer. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-060, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.

- 456-12-070 Office hours. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-070, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-080 Requests for public records. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-080, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-090 Copying. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-090, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-100 Exemptions. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-100, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-110 Review of denials of public records requests. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-110, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-120 Protection of public records. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-120, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-130 Records index. [Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-130, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
- 456-12-140 Adoption of form. [Statutory Authority: RCW 82.03.170 and 42.17.250 through 42.17.320, 90-11-107, § 456-12-140, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170 and 47.17.250, 89-10-058 (Order 89-04), § 456-12-140, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.

WAC 456-12-010 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-015 Purpose of this chapter. The purpose of this chapter is to provide the board of tax appeals with rules that comply with chapter 42.17 RCW regarding public records.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-015, filed 6/15/99, effective 7/16/99.]

WAC 456-12-020 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-025 Definitions. The definitions contained in chapter 42.17 RCW apply to this chapter.

"Appellant name" means the name of the person who files an appeal with the board of tax appeals.

"Board" means the board of tax appeals.

"Docket number" means the identifying number assigned to each appeal filed with the board of tax appeals.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-025, filed 6/15/99, effective 7/16/99.]

WAC 456-12-030 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-035 Description of the board. (1) As an independent state agency, the board reviews, holds hearings

on, and decides state tax appeals filed by taxpayers and taxing authorities. The board consists of three members, an executive director, tax referees, and staff hired by the board. The three members of the board are appointed by the governor, with the consent of the senate, for a term of six years.

(2) The executive director is the board's chief executive officer and is responsible for implementing board directions and for directing the board's staff.

(3) The board holds regular meetings at 10:00 a.m. on the second Thursday of each March, June, September, and December. The meetings are held at the board's office at 910 5th Avenue S.E., Olympia, WA 98504-0915.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-035, filed 6/15/99, effective 7/16/99.]

WAC 456-12-040 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-045 Public records available. Unless exempt under chapter 42.17 RCW or other law, all public records and indexes of the board are available for public inspection and copying at the board's office from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding legal holidays. The board's office is located at 910 5th Avenue S.E., Olympia, WA 98504-0915.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-045, filed 6/15/99, effective 7/16/99.]

WAC 456-12-050 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-055 Public records officer. The board's executive director is identified as the board's public records officer and is responsible for reviewing requests for public records.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-055, filed 6/15/99, effective 7/16/99.]

WAC 456-12-060 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-065 Communications with the board. The board's office is located at 910 5th Avenue S.E., Olympia, WA 98504-0915. The board's mailing address is Post Office Box 40915, Olympia, WA 98504-0915. The board's telephone number is (360) 753-5446. The board's FAX number is (360) 586-9020. The board's e-mail address is bta@bta.state.wa.us.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-065, filed 6/15/99, effective 7/16/99.]

WAC 456-12-070 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-075 Records indexes. (1) The board maintains current indexes which provide identifying information for the following:

(a) Final decisions and orders of the board, including concurring and dissenting opinions;

(b) Proposed decisions and orders of the board;
(c) Policy statements adopted by the board; and
(d) Budget documents which include the board's strategic plans and goals.

(2) The board's current indexes are available to all persons for inspection and copying under the same rules and on the same conditions that apply to the board's public records.

(3) The board's final decisions, issued after January 1, 1990, are also available on its internet home page at bta.state.wa.us, where the board's custom index program will allow a search by subject matter, word, phrase, statute, or rule.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-075, filed 6/15/99, effective 7/16/99.]

WAC 456-12-080 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-085 Fees. (1) No fee will be charged for inspecting the board's public records.

(2) The board will charge ten cents per page for copies of requested public records. Payment will be made by check payable to the board. The board may require that all charges be paid before the copies are released. The executive director may decide that no fee will be charged for the copies if the expense of processing the payment is greater than the cost of providing the copies.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-085, filed 6/15/99, effective 7/16/99.]

WAC 456-12-090 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-095 Requesting public records. (1) A person may make an informal request to inspect or copy the board's public records, or to receive a copy of an identifiable public record, by contacting the board's office. The board will accept informal requests that are received in person or by mail, telephone, FAX, or e-mail.

(2) The board may require a person making an informal request to submit a formal written request.

(3) All formal written requests will include the following information:

(a) The name and address of the person making the request.

(b) The date on which the request is made.

(c) A description of the requested records by docket number, appellant name, subject matter, or other means that will allow the board's staff to identify the requested records and make them available.

(d) A signed statement that the requested records will not be used for commercial purposes if a list of individuals is included in the material requested.

(4) The board's staff will assist any person making an informal or a formal request in identifying the requested records.

(5) No public record will be removed from the board's office.

(6) No public record will be marked or damaged in any way during inspection or copying.

(7) Within five business days of receiving a request for public records, the board will respond by either:

(a) Providing the records;

(b) Acknowledging in writing that the board has received the request and providing a reasonable estimate of the time the board will need to respond to the request; or

(c) Denying the request.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-095, filed 6/15/99, effective 7/16/99.]

WAC 456-12-100 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-105 Denying requests for public records. (1) The board may determine that a requested public record is exempt under chapter 42.17 RCW or other law and may not be inspected or copied.

(2) All denials of a request for public records will contain a written statement from the executive director stating the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(3) The board may remove identifying details when it makes available or publishes any public record when there is reason to believe that revealing such details would be an invasion of personal privacy protected by chapter 42.17 RCW.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-105, filed 6/15/99, effective 7/16/99.]

WAC 456-12-110 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-115 Reviewing denials of requests for public records. (1) Any person objecting to a denial of a request for public records may submit a written request for review to the board.

(2) Upon receiving the written request for review, the executive director will call a meeting of the board to review the denial.

(3) The board will issue a written decision within two business days of receiving the request for review.

(4) The board's written decision regarding the request for review will be the final action by the agency.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-115, filed 6/15/99, effective 7/16/99.]

WAC 456-12-120 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-130 Repealed. See Disposition Table at beginning of this chapter.

WAC 456-12-140 Repealed. See Disposition Table at beginning of this chapter.

[2000 WAC Supp—page 2030]

Title 458 WAC

REVENUE, DEPARTMENT OF

Chapters

458-07	Valuation and revaluation of real property.
458-12	Property tax division—Rules for assessors.
458-16	Property tax—Exemptions.
458-16A	Nonprofit homes for the aging.
458-18	Property tax—Abatements, credits, deferrals and refunds.
458-20	Excise tax rules.
458-29A	Leasehold excise tax.
458-30	Open Space Taxation Act rules.
458-40	Taxation of forest land and timber.
458-50	Intercounty utilities and transportation companies—Assessment and taxation.
458-57	State of Washington Estate and Transfer Tax Reform Act rules.
458-61	Real estate excise tax.
458-65	Abandoned property.

Chapter 458-07 WAC

VALUATION AND REVALUATION OF REAL PROPERTY

WAC

458-07-010	Valuation and revaluation of real property—Introduction.
458-07-015	Revaluation of real property—Annual counties.
458-07-020	Revaluation of real property—Multiyear counties.
458-07-025	Revaluation of real property—Plan submitted to department of revenue.
458-07-030	True and fair value—Defined—Criteria—Highest and best use—Data from property owner.
458-07-035	Listing of property—Subdivisions and segregation of interests.

WAC 458-07-010 Valuation and revaluation of real property—Introduction. The Washington state Constitution requires that all taxes be uniform upon the same class of property within the territorial limits of the authority levying the tax. In order to comply with this constitutional mandate and ensure that all taxes are uniform, all real property must be valued in a manner consistent with this principle of uniformity. Also, to comply with statutory and case law, the county assessor must value all taxable real property in the county on a regular, systematic, and continuous basis. This valuation may be accomplished on an annual basis for all real property in the county, or it may be accomplished on a multiyear basis with all the real property in the county revalued within a time period of not more than four years. Whether on an annual basis or a multiyear basis, the assessor must adhere to a revaluation plan that will ensure equality and uniformity in the valuation of real property, and must use proper appraisal methods. The administrative rules in this chapter describe and explain the processes to be used by the county assessor in valuing and revaluing real property for purposes of taxation.

[Statutory Authority: RCW 84.08.070. 00-01-043, § 458-07-010, filed 12/7/99, effective 1/7/00.]