

**WAC 254-20-110 Eligibility and disqualification.** (1) The actual cost of the rehabilitation work shall be calculated on the basis of expenses incurred for improvements or work elements completed prior to the date of application. Properties subject to ongoing or phased rehabilitation work shall be eligible for special valuation so long as the property meets the criteria of WAC 254-20-070(1).

(2) No application for special valuation under these rules shall be made after December 31, 1991.

(3) When property has once been classified and valued as eligible historic property, the expiration of the ten-year period allowed for special valuation shall not have the effect of disqualifying the property and thereby invoking the additional tax, interest, and penalty otherwise due when a property is disqualified or determined ineligible.

[Statutory Authority: RCW 84.26.120. WSR 86-21-103 (Order 86-11), § 254-20-110, filed 10/20/86.]