

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.]