

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.]