

RCW 36.88.095 Assessment roll—Committee or officer may conduct hearing—Recommendations to legislative authority—Appeals. In lieu of the county legislative authority holding the hearing on assessment roll under RCW 36.88.090 as the board of equalization, the county legislative authority may adopt an ordinance providing for a committee of the county legislative authority or an officer to conduct the hearing on the assessment roll as the board of equalization.

A committee or an officer that sits as a board of adjustment [equalization] shall conduct a hearing on the proposed assessment roll and shall make recommendations to the full county legislative authority, which need not hold a hearing on the proposed assessment roll and shall either adopt or reject the recommendations. The ordinance shall provide for an appeal procedure by which a property owner may protest his or her assessment that is proposed by the committee or officer to the full county legislative authority and the full county legislative authority may reject or accept any appealed protested assessment and if accepted shall modify the assessment roll accordingly. [1994 c 71 § 4.]