

**WAC 458-53-010 Declaration of purpose.** This chapter is promulgated by the department of revenue in compliance with RCW 84.48.075 to describe procedures for determination of indicated ratios of real and personal property for each county, so as to accomplish the equalization of property values required by RCW 84.12.350, 84.16.110, 84.48.080 and 84.52.065. The procedures in this chapter describing the department's annual ratio study are designed to ensure uniformity and equity in property taxation throughout the state to the maximum extent possible.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.075. WSR 96-05-002, § 458-53-010, filed 2/8/96, effective 3/10/96. Statutory Authority: RCW 84.48.075. WSR 79-11-029 (Order PT 79-3), § 458-53-010, filed 10/11/79. Formerly WAC 458-52-010.]