

**WAC 458-14-025 Assessment roll adjustments not requiring board action.** (1) Introduction. The board need not be involved in all determinations made by an assessor relative to property tax matters, but may become involved in instances when a taxpayer appeals from an assessor's determination.

(2) Statutorily required adjustments to the assessment rolls must be made by the assessor as necessary and do not require any board action. Such adjustments include:

- (a) Change of tax status due to a sale to or by a public entity;
- (b) The removal, addition, or change of status of a senior citizens/disabled exemption;
- (c) The removal, addition, or change of status of a current use classification;
- (d) The removal, addition, or change of status of forest land designation;
- (e) The reduction of property value with respect to destroyed property;
- (f) The removal, addition, or change of status of a special valuation assessment (chapters 84.14 and 84.26 RCW);
- (g) The exemption with respect to physical improvements to a single family dwelling (RCW 84.36.400);
- (h) The change of status of property determined to be exempt by the department;
- (i) The exemption of a sprinkler system installed in a nightclub (RCW 84.36.660);
- (j) Valuation reduction after adoption of government restriction (RCW 84.40.039); and
- (k) The cancellation or correction of assessment rolls which assessments are manifestly erroneous (RCW 84.48.065).

(3) Notice of any of the above changes, except for subsection (2)(h) of this section, must be mailed to the taxpayer by the assessor, and must notify the taxpayer of the right to appeal the change to the board and must notify the taxpayer of the time period in which to file his or her petition.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-025, filed 6/14/06, effective 7/15/06; WSR 93-08-050, § 458-14-025, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-025, filed 11/21/90, effective 12/22/90.]