

WAC 458-15-070 Disqualification or removal. When property has been granted special valuation as historic property, the special valuation shall continue until the property is disqualified or removed by the assessor upon:

- (1) Expiration of the ten-year special valuation period;
- (2) Notice by the owner to remove the special valuation;
- (3) Sale or transfer to an ownership making it exempt from taxation;
- (4) Sale or transfer of the property through the exercise of the power of eminent domain;
- (5) Sale or transfer to a new owner; and
 - (a) The property no longer qualifies as historic property; or
 - (b) The new owner does not sign the notice of compliance contained on the real estate excise tax affidavit;
- (6) Determination by the board that the property no longer qualifies as historic property; or
- (7) Determination by the board and notice to the assessor that the owner has failed to comply with the conditions established under RCW 84.26.050, chapter 254-20 WAC or the agreement.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 87-05-022 (Order PT 87-2), § 458-15-070, filed 2/13/87.]