

WAC 458-15-100 Appeals. (1) The owner may appeal a determination of eligibility of special valuation by a local review board to superior court under RCW 34.05.510 through 34.05.598 or to the legislative authority if local ordinances so provide.

(2) Disqualification or removal of the property from special valuation may be appealed to the county board of equalization in accordance with RCW 84.40.038.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 09-04-034, § 458-15-100, filed 1/29/09, effective 3/1/09; WSR 87-05-022 (Order PT 87-2), § 458-15-100, filed 2/13/87.]