

**WAC 458-18A-090 Deferral of special assessments and/or property taxes—Appeals.** Any claimant whose "declaration to defer" or "declaration to renew deferral" is denied by the county assessor, may appeal to the county board of equalization under the provisions of RCW 84.40.038. The decision of the county board of equalization will be final for that year and no further appeal will be allowed.

[Statutory Authority: RCW 84.08.010, 84.08.070, and chapter 84.37 RCW. WSR 09-14-038, § 458-18A-090, filed 6/24/09, effective 7/25/09.]