

WAC 458-14-015 Jurisdiction of county boards of equalization.

(1) Boards have jurisdiction to hear all appeals as may be authorized by statute, including the following types of appeals:

(a) Appeals for a change in appraised value when the department establishes taxable rent under chapter 82.29A RCW (leasehold excise tax) based on an appraisal done by the county assessor at the request of the department.

(b) Appeals of assessor determinations related to cancellation of exemption pursuant to RCW 84.14.110 (multiple unit dwellings in urban centers).

(c) Appeals of decisions or disputes pursuant to RCW 84.26.130 (historic property).

(d) Forest land application denial under RCW 84.33.130, and forest land removal under RCW 84.33.140.

(e) Current use determinations pursuant to RCW 84.34.035, denial of application for farm and agricultural land, and RCW 84.34.108, removal from current use classification and appeal of new assessed valuation upon removal of current use classification.

(f) Determinations pursuant to RCW 84.36.660 (special property tax exemption for increase in value attributable to the installation of an automatic sprinkler system in a nightclub).

(g) Appeals pursuant to RCW 84.36.385 (senior citizen exemption denials).

(h) Appeals pursuant to RCW 84.36.812 (assessed value upon which additional tax is based, upon cessation of exempt use).

(i) Determinations pursuant to RCW 84.38.040 (property tax deferrals).

(j) Determinations pursuant to RCW 84.40.039 (valuation reduction after government restriction).

(k) Determinations pursuant to RCW 84.40.085 (omitted property or value).

(l) Valuation appeals of taxpayers pursuant to RCW 84.48.010.

(m) Appeal from a decision of the assessor relative to a claim for either real or personal property tax exemption, pursuant to RCW 84.48.010.

(n) Determinations pursuant to RCW 84.48.065 (cancellation or correction of manifest error) when the cancellation or correction results in a change on the assessment or tax roll.

(o) Destroyed property appeals pursuant to RCW 84.70.010.

(p) Appeals from decisions of the assessor pursuant to RCW 84.37.040 regarding deferrals under chapter 84.37 RCW (property tax limited income deferral program).

(2) Boards have jurisdiction to equalize property values on their own initiative pursuant to RCW 84.48.010, in accordance with WAC 458-14-046.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 08-16-062, § 458-14-015, filed 7/30/08, effective 8/30/08; WSR 06-13-034, § 458-14-015, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-015, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-015, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-015, filed 11/21/90, effective 12/22/90.]