

**RCW 84.36.813 Change in use—Duty to notify county assessor—
Examination—Recommendation.** An exempt property owner shall notify the department of revenue of any change of use prior to each assessment year. Any other person believing that a change in the use of exempt property has occurred shall report same to the county assessor, who shall examine the property and if the use is not in compliance with chapter 84.36 RCW he or she shall report the information to the department with a recommendation that the exempt status be canceled. The final determination shall be made by the department. [2013 c 23 s 351; 1977 ex.s. c 209 s 3.]