

RCW 84.36.830 Review of applications for exemption—Procedure—Approval or denial—Notice. (1) The department of revenue shall review each application for exemption and approve or deny the application before August 1st of the assessment year for which the application is made. However, exemption applications received after March 31st shall be reviewed and determination made thereon within thirty days of the date received or by August 1st, whichever is later.

(2) The department may request additional relevant information as it deems necessary. The department may also physically inspect the property and satisfy itself as to the use of all parcels before approving or denying the application. After approving an application, the department may also physically inspect the property at regular intervals to ensure compliance with this chapter.

(3) When the department has examined the application and, if applicable, the subject property, it shall either approve or deny the request and clearly state the reasons for denial in written notification by mail to the applicant. The department shall also notify the assessor of the county in which the property is located. The county assessor shall place the property on the assessment roll for the current year. [2007 c 111 s 304; 1998 c 310 s 1; 1984 c 220 s 12; 1975-'76 2nd ex.s. c 127 s 3; 1973 2nd ex.s. c 40 s 12.]

Part headings not law—2007 c 111: See note following RCW 82.16.120.

Effective date—1998 c 310: "This act takes effect January 1, 1999." [1998 c 310 s 2.]