

**WAC 458-14-116 Orders of the board—Notice of value adjustment—Effective date.** (1) **Introduction.** This rule explains orders issued by the county boards of equalization (board).

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(a) WAC 458-14-095 Record of hearings.

(b) WAC 458-14-105 Hearings—Open sessions—Exceptions.

(3) **Definitions.** The definitions found in WAC 458-14-005 apply to this rule.

(4) **Board orders.**

(a) All orders issued by a board must be on a form provided or approved by the department and must state the facts and evidence upon which the decision is based and the reason(s) for the decision.

(b) All orders of the board must be signed by the chairperson of the board, provided, that the chairperson may, by written designation, authorize other members or the board clerk to sign orders on behalf of the chairperson.

(c) An order issued by the board only applies to the assessment year that was appealed to the board.

(5) **Valuation adjustments.** If a board adjusts or sustains the valuation of a parcel of real property or an item of personal property, it must serve or mail notice of the board order to the taxpayer and the assessor within forty-five days of the hearing.

(a) If the valuation is reduced, the new valuation will take effect immediately, subject to the parties' right to appeal the decision.

(b) If the valuation is increased, the increased valuation will become effective thirty days after the date of service or mailing of the order. However, if the taxpayer or assessor files a timely appeal petition to the board of tax appeals, the increase does not take effect until the board of tax appeals has issued its decision.

(c) If the valuation is increased without a petition having been filed, the increased valuation will become effective thirty days after the date of service or mailing of the order to the assessor and the taxpayer unless the assessor or taxpayer files a petition with the board on or before the effective date of the order.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.36.389, 84.52.0502, and 84.55.060. WSR 18-04-006, § 458-14-116, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-116, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-116, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-116, filed 11/21/90, effective 12/22/90.]