

WAC 458-50-130 Taxing district boundary changes—Estoppel. (1)

In accordance with RCW 84.09.030 and WAC 458-12-140, the county assessor is required on or before August 31st to transmit certain documents and maps setting forth taxing district boundary changes to the department of revenue, property tax division.

(2) The department will prepare taxing district maps based upon information submitted to it on or before August 31st. Such maps must be used to fix taxing district boundaries for purposes of apportioning the operating property of each company among the various counties and taxing districts. Any county or taxing district not having submitted the documents and maps as required by WAC 458-12-140 is estopped from questioning the validity of any apportionment of value to it as determined by the department to the extent that such challenge is based upon taxing district boundaries different than as shown on the department's maps.

[Statutory Authority: RCW 84.08.010(2) and 84.12.390. WSR 15-13-080, § 458-50-130, filed 6/12/15, effective 7/13/15; Order PT 75-2, § 458-50-130, filed 3/19/75.]