

458-52-110

Property tax Annual Ratio Study

property roll (indicating separately the total value of forest land assessed pursuant to chapter 84.33 RCW and land classified under chapter 84.34 RCW—current use) and the personal property roll.

WAC 458-52-120 Use of indicated ratios. The indicated ratios will be used by the department as follows:

- (1) The value of properties assessed by the state under Chapters 84.12 and 84.16 RCW, will be certified to the county assessor using
- (a) the indicated personal property ratio for personal property, and
- (b) the indicated real property ratio for real property.
- (2) The final indicated ratio will be used for state levy purposes as required by RCW 84.52.065.

WAC 458-52-130 County assessor's review. The county assessor will be given the opportunity to review with the department the sales, appraisal, and audit studies. This review will precede the final data computation in establishing the indicated real property and indicated personal property ratios.

WAC 458-52-140 Certification of county indicated ratios. The department will annually determine the indicated ratios for each county and will certify the county indicated ratios to the county assessor on or before August 1, and revisions or corrections thereof may be made by the department after consideration of recommendations received from an assessor prior to the first Monday in August.

WAC 458-52-150 Assessor's appeal. If an assessor has reviewed the ratio study as provided in WAC 458-52-130, the assessor may appeal the department's ratio determination, as certified for that county, to the State Board of Tax Appeals. The appeal to the State Board of Tax Appeals must be filed on or before August 11.