

**WAC 456-10-315 Deadlines for submitting a notice of appeal. (1)**

The jurisdiction of the board is limited to those appeals that comply with and are filed by the deadlines stated in this section or by the statute governing the respective agency or proceeding involved.

(a) For appeals of a denial of petition or notice of determination for a reduction or refund taken by the department of revenue pursuant to RCW 82.03.190, 30 days from the date the determination was mailed or transmitted.

(b) For appeals from a county board of equalization pursuant to RCW 84.08.130, 30 days from the date the determination was mailed or transmitted.

(c) For appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, 30 days from the date the determination was mailed or transmitted.

(d) For appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and its apportionment made pursuant to chapters 84.12 and 84.16 RCW, 30 days from the date the determination was mailed or transmitted.

(e) For appeals by an assessor, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075, 15 days from the date the certification was mailed or transmitted.

(f) For appeals from the decisions of a sale price of second class shorelands on navigable lakes by the department of natural resources pursuant to RCW 79.94.210, 30 days from the date the certification was mailed or transmitted.

(g) For appeals from urban redevelopment property tax apportionment district proposals established by governmental ordinances pursuant to RCW 39.88.060, 30 days from the date the ordinance was mailed or transmitted.

(h) For appeals from interest rates as determined by the department of revenue for use in valuing farmland under current use assessment pursuant to RCW 84.34.065, 30 days after the rate was published.

(i) For appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091, on or before the 60th day after the date of final adoption.

(j) For appeals from the denial of a tax exemption application by the department of revenue pursuant to RCW 84.36.850, 30 days from the date the determination was mailed or transmitted.

(2) All time periods set forth in this section are expressed in calendar days unless otherwise noted. If the last date for submitting the notice of appeal falls on a Saturday, Sunday, or legal holiday as defined in RCW 1.16.020, the submission will be considered timely if submitted on the next business day by 5:00 p.m. Pacific Time.

(3) Any party may file a written motion to challenge the jurisdiction of the board. The board may, on its own motion, raise a question about jurisdiction.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-315, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-315, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-315, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-315, filed 5/2/89.]