

WAC 308-77-102 Appeals. (1) **What are the appeal procedures?** Any person having been issued a notice of assessment for taxes, penalties, or interest may contest the notice by petitioning the department for an informal hearing in lieu of proceeding directly to a formal hearing. This written petition must be received by the department within thirty days of the mailing date of the notice of assessment and list the specific reasons for reassessment. Include the amount of tax, interest, or penalties believed to be due.

(2) **What happens after the department receives the petition for an informal hearing?** Upon receipt of a petition for an informal hearing, the department will establish the time and place for the hearing and notify you by mail at least ten days prior to the scheduled date. If you are unable to attend the hearing on the date or time scheduled, you may request that the department reschedule the hearing.

(3) **What happens if I fail to appear for my informal hearing without prior notification?** Failure to appear may result in the loss of your informal administrative appeal rights.

(4) **What happens following my informal hearing?** The department will make a determination in accordance with the Revised Code of Washington, administrative rules, and policies established by the department.

(5) **What if I do not agree with the department's informal hearing determination?** You may, within thirty days after the date of the mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination you feel are in error and list the reasons for believing the decision should be amended. The department will establish a time and place for a formal hearing and give you at least ten days' notice.

(6) **When does my reassessment become final?** The decision of the department upon a petition for reassessment shall become final, due and payable thirty days after service upon you unless you appeal further.

[Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-102, filed 6/9/16, effective 7/10/16; WSR 01-22-073, § 308-77-102, filed 11/1/01, effective 12/2/01.]