

WAC 456-10-310 Contents of notice of appeal. (1) For informal appeals, an appellant may submit a notice of appeal using forms provided by the board.

(2) In the alternative, an appellant may submit a notice of appeal that substantially contains the following:

(a) Appellant's name, mailing address, telephone number, and that of the representative, if any.

(b) Name of the respondent together with respondent's mailing address.

When the respondent is a government agency or agencies, the board may add respondents in order to ensure that all necessary persons are a party to the appeal.

(c) The date of the order or determination from which the appeal is taken, together with a copy of the order, decision, or application appealed from.

(d) The nature of the tax.

(i) In excise tax cases, the amount of the tax in controversy and the period covered thereby;

(ii) In property tax cases, the parcel number of the property under appeal, the year for which the valuation has been determined, the full value as determined by the local board of equalization, and a declaration of true and fair value as alleged by the appellant; and

(iii) In property tax exemption cases, the parcel number of the property under appeal, the year(s) for which the exemption is at issue, the basis under which exempt status should be granted or denied, and the use of the property.

(e) Specification of the issue to be decided by the board.

(f) A clear, separate, and concise assignment of each error alleged and a short statement of facts upon which the appellant relies to sustain each contention.

(g) The relief sought.

(h) The signature of the appellant or the appellant's representative.

(3) The board may, upon motion of a party or upon its own motion, require a more complete statement of the claim or defense or any matter stated in any notice of appeal.

[Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-310, filed 6/21/05, effective 8/1/05; WSR 98-22-040, § 456-10-310, filed 10/29/98, effective 11/29/98. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-310, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-310, filed 5/2/89.]