

**WAC 456-10-365 Limits on exhibits and evidence.** (1) Each party must indicate the specific pages of evidence it intends to rely on, if any, from the body from which the party appeals. For property tax appeals this includes the record at the county board. For excise tax appeals, this includes audit papers, refund reviews, and exemption applications. For other appeals, this includes documents submitted by both parties to the decision maker below. The actual decision appealed from (the county board ruling, department determination, or the equivalent) is not counted within the evidence limits. Failure to indicate specific page numbers will result in the presumption that the party does not intend to rely on the underlying record, and instead intends to submit and rely only on new evidence.

(2) For property tax appeals, each party is strongly encouraged to submit the following exhibits or evidence in the following instances:

(a) If the party intends to rely on comparable sales, a table of comparable sales. The table should list the sales in order of most similar to least similar to the subject property, and include each sale's age, size, sales price, date of sale, and location relative to the subject property. A suggested format is available on the board's website or by contacting the board's staff.

(b) If the party intends to rely on an income approach, an outline. The outline should at least include the subject property's square footage, contended price per square foot, vacancy rate, operating expenses, income, and capitalization rate.

(c) If the party intends to rely on a cost approach, a cost breakdown that includes the cost elements used and how the costs were determined.

(3) Each party may submit evidence and/or exhibits in support of its appeal; however, submissions are limited to the page limitations below. Excluded from these limits are the actual decisions appealed from (the county board ruling, department determination, or the equivalent) and formal appraisals from a licensed appraiser:

(a) For residential property tax appeals, each party is limited to submitting a total of 75 pages per assessment-year appealed, including the record of the county board of equalization not excluded as outlined above that the party intends to rely on;

(b) For commercial property tax appeals, each party is limited to submitting a total of 125 pages per assessment-year appealed, excluding the subject's rent roll and income statements, but including the record of the county board of equalization not excluded as outlined above that the party intends to rely on;

(c) For excise tax appeals, each party is limited to submitting a total of 250 pages, including the record of the department of revenue not excluded as outlined above that the party intends to rely on;

(d) For all other appeals, each party is limited to submitting a total of 75 pages, including the record of the body from which a decision is appealed, and which the party intends to rely on.

(4) For property tax appeals, each party should submit no more than five comparable sales. If both unimproved and improved sales are necessary, no more than five of each type should be submitted.

(5) A party may file a motion with the board to submit evidence and/or exhibits beyond the page limits up to 500 pages, which the board will grant for good cause. Exceeding the page limits without the board's permission may result in the hearing being continued, or the exclusion of evidence beyond the limits.

(6) The board will not review the record of a county board of equalization or any other tribunal that is unduly large, disorganized, or not numbered.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-365, filed 6/15/22, effective 7/16/22.]