

WAC 456-09-001 Purpose and application of chapter. (1) This chapter explains the practice and procedure of formal hearings conducted before the board of tax appeals (board) in accordance with the Administrative Procedure Act, chapter 34.05 RCW. This chapter adds to but does not replace the provisions in chapter 82.03 RCW.

(2) The rules of practice and procedure contained in this chapter will be construed to secure the just, speedy, and efficient determination of every appeal.

(3) To the extent these rules differ from the model rules adopted by the chief administrative law judge pursuant to RCW 34.05.250 and chapter 10-08 WAC, these rules will prevail.

(4) Where procedures are not addressed by this chapter or chapter 10-08 WAC, the board may, upon its own motion or upon written motion by any party, refer to and apply any rule provided for in the Washington state superior court civil rules, including the rules of evidence.

[Statutory Authority: RCW 82.03.170. WSR 22-05-051, § 456-09-001, filed 2/9/22, effective 3/12/22; WSR 05-13-141, § 456-09-001, filed 6/21/05, effective 8/1/05.]