

WAC 308-91-172 Appeals. (1) **What are the appeal procedures?** Any person issued a notice of assessment for taxes, fees, penalties or interest who chooses to appeal the notice, may petition the department for a department review instead of proceeding directly to a formal hearing. A petition for a review must be in writing and must be received by the department within 30 days of the mailing date of the notice of assessment. The appeal must include the specific reasons why reassessment is wanted and the amount of tax, fees, penalties or interest believed to be due.

(2) **What happens after the department receives the request for a department review?** The department will establish the time and place for the review and notify the petitioner by mail or email at least 10 days prior to the scheduled date. If the petitioner is unable to attend the review on the date or time scheduled, they may request the department to reschedule the review.

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

(4) **What happens following my department review?** 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 review determination?** Within 30 days after the date of 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 that the petitioner believes are in error and provide the reasons the decision should be amended.

(6) **When does my reassessment become final?** The department's decision for reassessment becomes final, due, and payable 30 days after service unless further appealed.

[Statutory Authority: RCW 82.38.260, 82.41.120, 82.42.130, 82.38.072, 82.38.390, 82.42.118, and 82.38.170. WSR 25-01-114, s 308-91-172, filed 12/16/24, effective 1/16/25. Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-172, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-172, filed 12/21/99, effective 1/21/00.]