

**WAC 456-09-551 Limits on exhibits and evidence.** (1) Each party must indicate the specific pages it intends to rely on, if any, from the body from which the party appeals. 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) Each party may submit evidence and/or exhibits in support of its appeal; however, submissions are limited to the page limitations below. These page limitations exclude the findings or determination of the body from which the decision or finding is appealed, audit documents, property tax assessments, and formal appraisals from a licensed appraiser:

(a) For residential property tax appeals, each party is limited to submitting a total of 175 pages per assessment-year appealed, including any evidence from the record of the county board of equalization not excluded as outlined above which the party intends to rely on;

(b) For commercial property tax appeals, each party is limited to submitting a total of 275 pages per assessment-year appealed, including any evidence from the record of the county board of equalization not excluded as outlined above which the party intends to rely on;

(c) For property tax exemption appeals, each party is limited to submitting a total of 375 pages, including any evidence from the record of the department of revenue not excluded as outlined above which the party intends to rely on;

(d) For department of revenue excise tax appeals, each party is limited to submitting a total of 500 pages, including any evidence from the record of the department of revenue not excluded as outlined above which the party intends to rely on, if any;

(e) For all other appeals, including appeals to reconvene a county board of equalization, each party is limited to submitting a total of 175 pages, including any evidence from the record of the body from which a decision is appealed and not excluded as outlined above, and which the party intends to rely on.

(3) A party may file a motion with the board to submit evidence and/or exhibits up to 1,000 pages, which the board will grant for good cause. Requests for submissions beyond 1,000 pages are strongly discouraged, and will only be granted if justice so requires. Exceeding the page limits without the board's advance, written permission may result in the hearing being continued, or the exclusion of evidence beyond the page limits.

(4) For property tax appeals, the board strongly encourages each party to submit the following exhibits or evidence in the following instances:

(a) A table of comparable sales if the party intends to rely on such evidence. The table should include at least the age, size, sales price, date of sale, and location relative to the subject property of each comparable sale. A suggested table is available on the board's website or by contacting the board's staff.

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

[Statutory Authority: RCW 82.03.170. WSR 22-05-051, § 456-09-551, filed 2/9/22, effective 3/12/22.]