

**WAC 456-10-110 Definitions.** (1) In this chapter, the subsequent terms have the following meanings:

(a) "Appellant" means a person or entity who appeals any order or decision.

(b) "Board" means the board of tax appeals described in chapter 82.03 RCW and chapters 456-09 and 456-10 WAC. Where appropriate, the term "board" also refers to the designated hearing officers, tax referees, or agents of the board.

(c) "Decision" means a written judgment or ruling issued by the board, designated hearing officers, tax referees or agents of the board.

(d) "File" means to present or to deliver. Filings with the board may be delivered personally, by mail, by commercial delivery service, by fax, or by electronic transmission as provided in these rules. The terms "to file" and "to submit" are used interchangeably. Documents filed with the board are considered timely if received by 5:00 p.m. Pacific time on the due date.

(e) "Motion" means a written or oral request for the board to take action.

(f) "Order" means a written direction given by the board instructing that some act be done or that some act is prohibited. Orders are not appealable unless otherwise provided by law.

(g) "Party" means any person or entity who is an appellant, respondent, or intervenor.

(h) "Presiding officer" or "hearing officer" means any member of the board, tax referee, or any person who is assigned to conduct a conference or hearing by the board. The presiding officer has the authority outlined in WAC 10-08-200 and chapter 34.05 RCW.

(i) "Respondent" means a person or entity who is listed as a responding party in any appeal.

(j) "Submit" means to present or deliver to the board. Submissions may be delivered personally, by mail, by commercial delivery service, by fax, or by electronic transmission as provided in these rules. The terms "submit" and "file" are used interchangeably.

(k) "Transmit" means to deliver electronically.

(2) If a term has not been defined in this section, the board will interpret the term as having its ordinary meaning.

[Statutory Authority: RCW 82.03.170. WSR 25-02-077, s 456-10-110, filed 12/24/24, effective 1/24/25; WSR 22-13-111, § 456-10-110, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-110, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-110, filed 2/8/95, effective 3/11/95. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-110, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-110, filed 5/2/89.]