

**WAC 458-14-170 Appeals to the state board of tax appeals. (1)**

Pursuant to RCW 84.08.130, any taxpayer, taxing unit, or assessor feeling aggrieved by the action of a board may appeal to the board of tax appeals by filing with the board of tax appeals a notice of appeal within thirty days after the board has served or mailed its decision. The appeal is deemed timely filed with the board of tax appeals if postmarked on or before the thirtieth day after the board of equalization has served or mailed its decision.

(2) The notice of appeal must specify the actions of the board that the appellant is appealing, and must be in the form required by the board of tax appeals (see WAC 456-10-310 and 456-09-310).

(3) The board appealed from must file with the board of tax appeals a true and correct copy of its decision in the action and all evidence taken in connection therewith.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-170, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-170, filed 8/23/95, effective 9/23/95; WSR 93-08-050, § 458-14-170, filed 4/2/93, effective 5/3/93; WSR 90-23-097, § 458-14-170, filed 11/21/90, effective 12/22/90.]