

WAC 456-09-210 Appearance and practice before the board. Practice before the board in formal proceedings is limited to the following:

- (1) Taxpayers who are natural persons representing themselves;
 - (2) Attorneys at law duly qualified and entitled to practice in the highest court of any state;
 - (3) An authorized officer, partner, or full-time employee of an individual firm, association, partnership, or corporation who appears with the permission of such firm, association, partnership, or corporation;
 - (4) County assessors or their duly authorized representatives;
 - (5) Certified public accountants currently licensed in any state;
- and
- (6) Other persons permitted by law.

[Statutory Authority: RCW 82.03.170. WSR 22-05-051, § 456-09-210, filed 2/9/22, effective 3/12/22; WSR 05-13-141, § 456-09-210, filed 6/21/05, effective 8/1/05; WSR 91-07-038 (Order 91-01), § 456-09-210, filed 3/15/91, effective 4/15/91. Statutory Authority: RCW 82.03.170, 34.05.250, 82.03.140 and 82.03.160. WSR 90-11-105, § 456-09-210, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-056 (Order 89-02), § 456-09-210, filed 5/2/89.]