

**WAC 456-09-750 Dismissal, stipulation, and withdrawal of actions.** (1) An appeal may be dismissed for any of the following reasons:

(a) All parties stipulate to dismissal. Stipulations of the value of real property must include the parcel number, assessment year(s), the agreed upon value(s) of the subject property, and a brief statement supporting the agreed upon value(s). The board may request additional information as to the reason or reasons for the stipulation.

(b) The appellant makes a motion to dismiss or withdraw the appeal any time before the respondent presents his or her case.

(c) Upon motion by the respondent alleging that the appellant has failed to prosecute the case, failed to comply with this chapter, or failed to follow any order of the board.

(d) Upon the board's own motion for failure by the parties to comply with applicable rules or any order of the board.

(2) An appeal will be dismissed when the appellant requests in writing to withdraw the appeal before the scheduled hearing.

[Statutory Authority: RCW 82.03.170. WSR 22-05-051, § 456-09-750, filed 2/9/22, effective 3/12/22; WSR 05-13-141, § 456-09-750, filed 6/21/05, effective 8/1/05; WSR 89-10-056 (Order 89-02), § 456-09-750, filed 5/2/89.]