

**WAC 456-10-001 Purpose and application of chapter.** (1) This chapter explains how informal hearings are conducted before the board of tax appeals (board). The informal process is helpful for those who are not represented by an attorney or do not have legal expertise. These rules of practice and procedure will be liberally construed to secure the just, speedy, and efficient determination of every appeal.

(2) Where procedures are not addressed by this chapter, the board may, upon its own motion or upon written motion of any party, refer to and apply any rule provided for in chapter 456-09 WAC - Formal hearings—Practice and procedure, chapter 10-08 WAC - Model rules of procedure, or the superior court civil rules. This chapter adds but does not replace the provisions of chapter 82.03 RCW.

(3) The superior court civil rules, rules of professional conduct, the Washington Administrative Code (WAC), and the Revised Code of Washington (RCW) referred to in this chapter are available in public libraries and online.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-001, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-001, filed 6/21/05, effective 8/1/05.]