

WAC 308-77-102 Appeals. (1) **What are the appeal procedures?** Any person having been issued a notice of assessment for taxes, penalties, or interest may contest the notice by petitioning the department for a department review instead of proceeding directly to a formal hearing. This written petition must be received by the department within 30 days of the mailing date of the notice of assessment and list the specific reasons for reassessment. Include the amount of tax, interest, or penalties believed to be due.

(2) **What happens after the department receives the petition for a department review?** Upon receipt of a petition for a department review, the department will establish the time and place for the review and notify you by mail or email at least 10 days prior to the scheduled date. If the petitioner is unable to attend the review on the date or time scheduled, they may request that the department reschedule the review.

(3) **What happens if I fail to appear for my department review without prior notification?** Failure to appear may result in the loss of your department review appeal rights.

(4) **What happens following my department review?** The department will make a determination in accordance with the Revised Code of Washington, administrative rules, and policies established by the department.

(5) **What if I do not agree with the department's review determination?** Within 30 days after the date of the mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination you feel are in error and list the reasons for believing the decision should be amended.

(6) **When does my reassessment become final?** The department's decision for reassessment becomes final, due and payable 30 days after service unless further appealed.

[Statutory Authority: RCW 82.38.260, 82.41.120, 82.42.130, 82.38.072, 82.38.390, 82.42.118, and 82.38.170. WSR 25-01-114, s 308-77-102, filed 12/16/24, effective 1/16/25. Statutory Authority: RCW 82.38.260. WSR 16-13-049, § 308-77-102, filed 6/9/16, effective 7/10/16; WSR 01-22-073, § 308-77-102, filed 11/1/01, effective 12/2/01.]