

Chapter 82.03 RCW
BOARD OF TAX APPEALS

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RCW 82.03.010 Board created. There is hereby created the board of tax appeals of the state of Washington as an agency of state government. [1967 ex.s. c 26 s 30.]

Effective date—1967 ex.s. c 26: See note following RCW 82.01.050.

RCW 82.03.020 Members—Number—Qualifications—Appointment. (1) The board of tax appeals, hereinafter referred to as the board, must consist of three members qualified by experience and training in the field of state and local taxation, appointed by the governor with the advice and consent of the senate, and no more than two of whom at the

time of appointment or during their terms may be members of the same political party.

(2) Beginning with appointments made after June 7, 2018, at least two members of the board must be attorneys licensed to practice law in the state of Washington with substantial knowledge of Washington tax law. At least one attorney member must have substantial experience in making a record suitable for judicial review. Any nonattorney member must have substantial experience in the fields of residential and commercial property appraisal.

(3) Each member of the board must attend at least twenty hours of judicial training deemed by the board to be appropriate for instructing members in Washington law, evidentiary procedures, and judicial practice and ethics. [2018 c 174 s 1; 1967 ex.s. c 26 s 31.]

RCW 82.03.030 Terms—Vacancies. Members of the board must be appointed for a term of six years and until their successors are appointed and have qualified. Vacancies must be filled by appointment by the governor, in accordance with RCW 82.03.020, for the unexpired portion of the term in which the vacancy occurs. [2018 c 174 s 2; 1967 ex.s. c 26 s 32.]

RCW 82.03.040 Removal of members—Grounds—Procedure. Any member of the board may be removed for inefficiency, malfeasance or misfeasance in office, upon specific written charges filed by the governor, who must transmit such written charges to the member accused and to the chief justice of the supreme court. The chief justice must thereupon designate a tribunal composed of three judges of the superior court to hear and adjudicate the charges. Such tribunal must fix the time of the hearing, which must be public, and the procedure for the hearing, and the decision of such tribunal are final and not subject to review by the supreme court. Removal of any member of the board by the tribunal disqualifies that member from reappointment. [2018 c 174 s 3; 1967 ex.s. c 26 s 33.]

RCW 82.03.050 Operation on full-time basis—Salary—Compensation—Travel expenses. (1) The board must operate on a full-time basis. Each member of the board must devote his or her full time and efforts to the efficient discharge of the duties of the board.

(2) Board members must receive an annual salary in the same range as that established for equivalent members of class four boards under RCW 43.03.250.

(3) Each board member must receive reimbursement for travel expenses incurred in the discharge of his or her duties in accordance with RCW 43.03.050 and 43.03.060 as now existing or hereafter amended. [2018 c 174 s 4; 2013 c 23 s 311; 1975-'76 2nd ex.s. c 34 s 176; 1970 ex.s. c 65 s 2; 1967 ex.s. c 26 s 34.]

Effective date—Severability—1975-'76 2nd ex.s. c 34: See notes following RCW 2.08.115.

Severability—1970 ex.s. c 65: "If any provision of this act, or its application to any person or circumstance is held invalid, the

remainder of the act, or the application of the provision to other persons or circumstances is not affected." [1970 ex.s. c 65 s 11.]

Effective date—1970 ex.s. c 65: "This 1970 amendatory act shall take effect July 1, 1970." [1970 ex.s. c 65 s 12.]

RCW 82.03.060 Members not to be candidate or hold public office, engage in inconsistent occupation nor be on political committee—

Restriction on leaving board. (1) No member of the board may be a candidate for or hold any other public office or trust, and may not engage in any occupation or business interfering with or inconsistent with his or her duty as a member of the board, or serve on or under any committee of any political party; and

(2) No member of the board may, for a period of one year after the termination of his or her membership on the board, act in a representative capacity before the board on any matter. [2018 c 174 s 5; 2013 c 23 s 312; 1967 ex.s. c 26 s 35.]

RCW 82.03.070 Executive director, tax referees, clerk, assistants. The board may appoint, discharge and fix the compensation of an executive director, tax referees, a clerk, and such other clerical, professional and technical assistants as may be necessary. Tax referees shall not be subject to chapter 41.06 RCW. [1988 c 222 s 2; 1967 ex.s. c 26 s 36.]

RCW 82.03.080 Chair. (1) The board must meet and elect from among its members a chair at least biennially.
(2) A majority of the board constitutes a quorum when transacting official business of the agency. The board may act when one board position is vacant. [2018 c 174 s 7; 2013 c 23 s 313; 1967 ex.s. c 26 s 37.]

RCW 82.03.090 Office of board—Quorum—Hearings. The principal office of the board shall be at the state capital, but it may sit or hold hearings at any other place in the state. A majority of the board shall constitute a quorum for making orders or decisions, promulgating rules and regulations necessary for the conduct of its powers and duties, or transacting other official business, and may act though one position on the board be vacant. One or more members may hold hearings and take testimony to be reported for action by the board when authorized by rule or order of the board. The board shall perform all the powers and duties specified in this chapter or as otherwise provided by law. [1967 ex.s. c 26 s 38.]

RCW 82.03.100 Findings and decisions—Signing—Filing—Public inspection. The board must make findings of fact and prepare a written decision in each case decided by it, and such findings and decision are effective upon being signed by two or more members of the board and upon being filed at the board's principal office, and are open to public inspection at all reasonable times. [2018 c 174 s 10; 1967 ex.s. c 26 s 39.]

RCW 82.03.110 Publication of findings and decisions. The board shall either publish at its expense or make arrangements with a publishing firm for the publication of those of its findings and decisions which are of general public interest, in such form as to assure reasonable distribution thereof. [1967 ex.s. c 26 s 40.]

RCW 82.03.120 Journal of final findings and decisions. The board must maintain at its principal office a copy, electronic or otherwise, of all final orders and decisions until transferred to the state archives in accordance with state agency retention policies and chapter 40.14 RCW. The orders and decisions maintained at the principal office of the board must be available for public inspection at all reasonable times; however, this provision may be satisfied by making the orders and decisions available via a publicly available website. [2018 c 174 s 12; 1988 c 222 s 3; 1967 ex.s. c 26 s 41.]

RCW 82.03.130 Appeals to board—Jurisdiction as to types of appeals—Filing. (1) The board shall have jurisdiction to decide the following types of appeals:

(a) Appeals taken pursuant to RCW 82.03.190.

(b) Appeals from a county board of equalization pursuant to RCW 84.08.130.

(c) Appeals by an assessor or landowner from an order of the director of revenue made pursuant to RCW 84.08.010 and 84.08.060, if filed with the board of tax appeals within thirty days after the mailing of the order, the right to such an appeal being hereby established.

(d) Appeals by an assessor or owner of an intercounty public utility or private car company from determinations by the director of revenue of equalized assessed valuation of property and the apportionment thereof to a county made pursuant to chapter 84.12 and 84.16 RCW, if filed with the board of tax appeals within thirty days after mailing of the determination, the right to such appeal being hereby established.

(e) Appeals by an assessor, landowner, or owner of an intercounty public utility or private car company from a determination of any county indicated ratio for such county compiled by the department of revenue pursuant to RCW 84.48.075: PROVIDED, That

(i) Said appeal be filed after review of the ratio under RCW 84.48.075(3) and not later than fifteen days after the mailing of the certification; and

(ii) The hearing before the board shall be expeditiously held in accordance with rules prescribed by the board and shall take precedence over all matters of the same character.

(f) Appeals from the decisions of sale price of second-class shorelands on navigable lakes by the department of natural resources pursuant to *RCW 79.94.210.

(g) Appeals from urban redevelopment property tax apportionment district proposals established by governmental ordinances pursuant to **RCW 39.88.060.

(h) Appeals from interest rates as determined by the department of revenue for use in valuing farmland under current use assessment pursuant to RCW 84.34.065.

(i) Appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091.

(j) Appeals from denial of tax exemption application by the department of revenue pursuant to RCW 84.36.850.

(k) Appeals pursuant to RCW 84.40.038(3).

(l) Appeals pursuant to RCW 84.39.020.

(2) Except as otherwise specifically provided by law hereafter, the provisions of RCW 1.12.070 shall apply to all notices of appeal filed with the board of tax appeals. [2005 c 253 s 7; 1998 c 54 s 1; 1994 c 123 s 3; 1992 c 206 s 9; 1989 c 378 s 4; 1982 1st ex.s. c 46 s 6; 1977 ex.s. c 284 s 2; 1967 ex.s. c 26 s 42.]

Reviser's note: *(1) RCW 79.94.210 was recodified as RCW 79.125.450 pursuant to 2005 c 155 s 1008.

** (2) RCW 39.88.060 was repealed by 2023 c 102 s 27.

Application—2005 c 253: See note following RCW 84.39.010.

Applicability—1994 c 123: See note following RCW 84.36.815.

Effective date—1992 c 206: See note following RCW 82.04.170.

Purpose—Intent—1977 ex.s. c 284: See note following RCW 84.48.075.

RCW 82.03.140 Appeals to board—Election of formal or informal hearing. (1) A party filing an appeal with the board must elect either a formal or an informal proceeding, according to rules of practice and procedure adopted by the board. If no such election is made, the appeal must be treated as an election for an informal proceeding: PROVIDED, That nothing prevents the assessor or taxpayer, as a party to an appeal pursuant to RCW 84.08.130, within 20 days from the date of the receipt of the notice of appeal, from filing with the clerk of the board notice of intention that the hearing be a formal one: PROVIDED, HOWEVER, That nothing herein may be construed to modify the provisions of RCW 82.03.190: AND PROVIDED FURTHER, That upon an appeal under RCW 82.03.130(1) (c), (d), (e), (h), (i), or (j), the director of revenue may, within 10 days from the date of its receipt of the notice of appeal, file with the clerk of the board notice of its intention that the hearing be held pursuant to chapter 34.05 RCW.

(2) A responding party may file a cross appeal. In the event that appeals are taken by different parties from the same decision, order, or determination, and only one party elects a formal proceeding, the appeal must be conducted as a formal proceeding. [2023 c 28 s 1; 2018 c 174 s 13; 2000 c 103 s 1; 1988 c 222 s 4; 1982 1st ex.s. c 46 s 8; 1967 ex.s. c 26 s 43.]

RCW 82.03.150 Appeals to board—Informal hearings, powers of board or tax referees—Assistance. In all appeals involving an informal hearing before the board or any of its members or tax referees, the board, any member of the board, and the board's tax referees have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies by

chapter 34.05 RCW. The board, any member of the board, and the board's tax referees also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b) the board or any member thereof may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board or any member thereof may deem necessary or appropriate. [2018 c 174 s 14; 2000 c 103 s 2; 1988 c 222 s 5; 1967 ex.s. c 26 s 44.]

RCW 82.03.160 Appeals to board—Formal hearings, powers of board or tax referees—Assistance. In all appeals involving a formal hearing before the board or any of its members or tax referees, the board, any member of the board, and the board's tax referees have all powers relating to administration of oaths, issuance of subpoenas, and taking of depositions as are granted to agencies in chapter 34.05 RCW; and the board, and each member thereof, or its tax referees, are subject to all duties imposed upon, and have all powers granted to, an agency by those provisions of chapter 34.05 RCW relating to adjudicative proceedings. The board, any member of the board, and the board's tax referees also have all powers granted the department of revenue pursuant to RCW 82.32.110. In the case of appeals within the scope of RCW 82.03.130(1)(b), the board, or any member thereof, may obtain such assistance, including the making of field investigations, from the staff of the director of revenue as the board, or any member thereof, may deem necessary or appropriate: PROVIDED, HOWEVER, That any communication, oral or written, from the staff of the director to the board or its tax referees may be presented only in open hearing. [2018 c 174 s 15; 2000 c 103 s 3; 1989 c 175 s 175; 1988 c 222 s 6; 1967 ex.s. c 26 s 45.]

Effective date—1989 c 175: See note following RCW 34.05.010.

RCW 82.03.170 Rules of practice and procedure. All proceedings, including both formal and informal hearings, before the board or any of its members or tax referees must be conducted in accordance with such rules of practice and procedure as the board may prescribe. The board must publish such rules and arrange for public access to the rules, including through a publicly available website. [2018 c 174 s 16; 1988 c 222 s 7; 1967 ex.s. c 26 s 46.]

RCW 82.03.180 Judicial review. Judicial review of a decision of the board of tax appeals shall be de novo in accordance with the provisions of RCW 82.32.180 or 84.68.020 as applicable except when the decision has been rendered pursuant to a formal hearing elected under RCW 82.03.140 or 82.03.190, in which event judicial review may be obtained only pursuant to RCW 34.05.510 through 34.05.598: PROVIDED, HOWEVER, That nothing herein shall be construed to modify the rights of a taxpayer conferred by RCW 82.32.180 and 84.68.020 to sue for tax refunds: AND PROVIDED FURTHER, That no review from a decision made pursuant to RCW 82.03.130(1)(a) may be obtained by a taxpayer unless within the petition period provided by RCW 34.05.542 the taxpayer shall have first paid in full the contested tax, together with all penalties and interest thereon, if any. The director of revenue shall

have the same right of review from a decision made pursuant to RCW 82.03.130(1)(a) as does a taxpayer; and the director of revenue and all parties to an appeal under RCW 82.03.130(1)(e) shall have the right of review from a decision made pursuant to RCW 82.03.130(1)(e). [2000 c 103 s 4; 1989 c 175 s 176; 1982 1st ex.s. c 46 s 9; 1967 ex.s. c 26 s 47.]

Effective date—1989 c 175: See note following RCW 34.05.010.

RCW 82.03.190 Appeal to board from denial of petition or notice of determination as to reduction or refund—Procedure—Notice. (1) Except as provided in subsection (2) of this section, any person having received notice of a denial of a petition or a notice of determination made under RCW 82.32.160, 82.32.170, 82.34.110, or 82.49.060 may appeal by filing in accordance with RCW 1.12.070 a notice of appeal with the board of tax appeals within thirty days after the mailing of the notice of such denial or determination. In the notice of appeal the taxpayer must set forth the amount of the tax which the taxpayer contends should be reduced or refunded and the reasons for such reduction or refund, in accordance with rules of practice and procedure prescribed by the board. However, if the notice of appeal relates to an application made to the department under chapter 82.34 RCW, the taxpayer must set forth the amount to which the taxpayer claims the credit or exemption should apply, and the grounds for such contention, in accordance with rules of practice and procedure prescribed by the board. The board must transmit a copy of the notice of appeal to the department and all other named parties within thirty days of its receipt by the board. If the taxpayer intends that the hearing before the board be held pursuant to the administrative procedure act (chapter 34.05 RCW), the notice of appeal must also so state. In the event that the notice of appeal does not so state, the department may, within thirty days from the date of its receipt of the notice of appeal, file with the board notice of its intention that the hearing be held pursuant to the administrative procedure act.

(2) No person may file a notice of appeal with the board of tax appeals to contest the amount of spirits taxes assessed or asserted to be due by the department of revenue unless the person has first paid the full amount of the contested spirits taxes. For purposes of this subsection, "spirits taxes" has the same meaning as in RCW 82.08.155. [2012 c 39 s 3; 1998 c 54 s 2; 1989 c 378 s 5; 1983 c 3 s 211; 1979 ex.s. c 209 s 50; 1975 1st ex.s. c 158 s 3; 1967 ex.s. c 26 s 48.]

Construction—Effective date—2012 c 39: See notes following RCW 82.08.155.

Effective date—Applicability—1979 ex.s. c 209: See note following RCW 11.08.210.

Effective date—1975 1st ex.s. c 158: See note following RCW 82.34.050.

Review of disputes as to appraised value of watercraft: RCW 82.49.060.

**RCW 82.03.200 Appeals from county board of equalization—
Evidence submission in advance of hearing.** In all appeals taken pursuant to RCW 84.08.130 the assessor or taxpayer shall submit evidence of comparable sales to be used in a hearing to the board and to all parties at least ten business days in advance of such hearing. Failure to comply with the requirements set forth in this section shall be grounds for the board, upon objection, to continue the hearing or refuse to consider evidence not timely submitted. [1994 c 301 s 17.]