

WAC 456-09-001 Purpose and application of chapter. (1) This chapter concerns administrative matters of the board of tax appeals (board) and explains how adjudicative proceedings are conducted before the board in accordance with the Administrative Procedure Act, chapter 34.05 RCW. This chapter augments but does not supplant the provisions of chapter 82.03 RCW.

(2) The rules of practice and procedure contained in this chapter govern the conduct of formal hearings before the board and will be construed to secure the just, speedy, and economical determination of every action.

(3) To the extent these rules of practice and procedure differ from the model rules adopted by the chief administrative law judge pursuant to RCW 34.05.250 and found in chapter 10-08 WAC, these rules shall prevail.

(4) Where procedures are not covered by this chapter and chapter 10-08 WAC, the board may, upon its own motion or upon written application by any party, refer to and apply any rule provided for in the superior court civil rules.

[Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-09-001, filed 6/21/05, effective 8/1/05.]