

WAC 458-16-120 Appeals. (1) **Introduction.** This rule outlines the appeal process an aggrieved party uses when the department issues a determination regarding a property tax exemption with which that party disagrees.

(2) **Definitions.** For purposes of this rule, the following definitions apply:

(a) "Appellant" means a person, natural or otherwise, who appeals any order or decision made by the department to the board of tax appeals.

(b) "Board" or "BTA" means the state board of tax appeals described in chapter 82.03 RCW and chapters 456-09 and 456-10 WAC.

(c) "Department" means the state department of revenue.

(d) "Formal hearing" means a proceeding before the BTA conducted in accordance with RCW 82.03.160, the Administrative Procedure Act (chapter 34.05 RCW), and chapter 456-09 WAC.

(e) "Informal hearing" means a proceeding before the BTA conducted in accordance with RCW 82.03.150 and chapter 456-10 WAC.

(3) **General provisions - Formal or informal hearing.** Any nonprofit organization, association, or corporation, foreign national government, cemetery, soil and water conservation district, public hospital district, or county assessor may appeal a determination made by the department to the BTA. The duties, responsibilities, and jurisdiction of the BTA are outlined in chapter 82.03 RCW. RCW 82.03.140 allows the party appealing (appellant) to the BTA to request either a formal or informal hearing in its notice of appeal. If the appellant fails to specify the type of hearing requested in the notice, the BTA will conduct an informal hearing. The department also has the right to request a formal hearing after being notified that its determination has been appealed to the BTA.

(a) Formal hearings are usually requested by parties who wish to have a complete record of the appeal that may be used in a subsequent court appeal, if desired. Formal hearings are conducted in accordance with the Administrative Procedure Act, chapter 34.05 RCW.

(b) Informal hearings are requested by the majority of parties appearing before the BTA. Decisions entered in an informal appeal cannot be appealed to court.

(4) **Where to obtain an appeal notice.** A notice of appeal can be obtained from the BTA or downloaded from the internet site (<http://bta.state.wa.us/>), the department's property tax division, county auditor's offices, or the office of the clerk of the county council in King County.

(5) **Deadline to appeal.** A notice of appeal must be submitted to the BTA no later than thirty days after the postmark date on the department's notice of determination or the date on which the notice was given to the applicant, whichever is later. Appeals not timely filed will be dismissed. Likewise, appeals not properly filed may be dismissed if the appellant fails to substantially comply with WAC 456-09-320 or 456-10-320.

(6) **Grounds for appeal.** A party aggrieved by any of the following determinations made by the department may appeal it to the BTA:

(a) A determination denying an exemption on an initial application or renewal declaration;

(b) A determination exempting only a portion of the property from property tax;

(c) A property tax exemption is cancelled or removed, in whole or in part;

- (d) The property tax exemption is cancelled or removed and back taxes are assessed in accordance with RCW 84.36.810 or 84.36.262; or
- (e) An exemption application or renewal declaration is approved and the assessor of the county in which the property is located believes the exemption should not have been granted (see RCW 84.36.850).

[Statutory Authority: RCW 84.36.865, 84.36.040, 84.36.042, 84.36.045, 84.36.046, 84.36.050, 84.36.385, 84.36.560, 84.36.570, 84.36.800, 84.36.805, 84.36.810, 84.36.815, 84.36.820, 84.36.825, 84.36.830, 84.36.833, 84.36.840, 84.36.850, and 84.40.350 through 84.40.390. WSR 02-02-009, § 458-16-120, filed 12/20/01, effective 1/20/02. Statutory Authority: RCW 84.36.865. WSR 81-05-017 (Order PT 81-7), § 458-16-120, filed 2/11/81; Order PT 77-2, § 458-16-120, filed 5/23/77; Order PT 76-2, § 458-16-120, filed 4/7/76. Formerly WAC 458-12-147.]