

**Chapter 456-10 WAC**  
**INFORMAL HEARINGS—PRACTICE AND PROCEDURE**

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**WAC**

INTRODUCTION

456-10-001 Purpose and application of chapter.

HEARING OPTIONS

456-10-010 Difference between formal and informal proceedings.

ADMINISTRATION

456-10-110 Definitions.

456-10-120 Alternative procedures.

PRACTICE BEFORE THE BOARD

456-10-210 Appearance and practice before the board.

456-10-220 Rules of professional conduct.

456-10-230 Ex parte communication.

APPEAL PROCEDURE

456-10-300 Initiating an appeal.

456-10-310 Contents of a notice of appeal.

456-10-315 Deadlines for submitting a notice of appeal.

456-10-325 Date and manner of submitting a notice of appeal.

456-10-335 Response.

456-10-365 Limits on exhibits and evidence.

SERVICE OF PAPERS

456-10-410 Service and filing of documents and proof of service.

456-10-415 Requirements for briefs, motions, responses, replies, memorandum, and other documentary evidence.

PREHEARING AND HEARING PROCEDURE

456-10-500 Prehearing conference.

456-10-501 Limitation on discovery.

456-10-503 Summary judgment.

456-10-505 Time for filing evidence, briefs, replies, and documentary evidence.

456-10-510 Motions.

456-10-515 Postponements, continuances, and extensions of time.

456-10-520 Telephonic, video, and electronic proceedings.

456-10-530 Requirements for a notice of hearing.

456-10-540 Hearing procedure.

456-10-545 Testimony under oath.

456-10-547 Recording of hearings.

456-10-550 Failure to attend and hearings on the record.

456-10-555 Dismissal, stipulations, and withdrawal of actions.

456-10-560 Rules of evidence and criteria for admissibility.

456-10-565 Official notice.

DISPOSITION OF CASES

456-10-710 Assistance to the board.

456-10-715 Presentation of evidence after the hearing.

456-10-725 Proposed decision.

456-10-730 Exceptions to proposed decisions.

456-10-755 Petition for reconsideration of a final decision.

**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER**

456-10-130 Use of formal rules in informal proceedings. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-130, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-140 Organization and office. [Statutory Authority: RCW 82.03.170. WSR 19-17-042, § 456-10-140, filed 8/15/19, effective 9/15/19; WSR 05-13-141, § 456-10-140, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-140, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-140, filed 5/2/89.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-150 Quorum. [Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-150, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-150, filed 5/2/89.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-160 Meetings of the board. [Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-160, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-160, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-160, filed 5/2/89.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-170 Form and size of documents. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-170, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-180 Docket number. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-180, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-215 Notice of appearance by representatives. [Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-215, filed 6/21/05, effective 8/1/05.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-320 Notice of appeal—Filing and service. [Statutory Authority: RCW 82.03.170. WSR 98-22-040, § 456-10-320, filed 10/29/98, effective 11/29/98; WSR 95-05-032 (Order 95-02), § 456-10-320, filed 2/8/95, effective 3/11/95. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-103, § 456-10-320, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-320, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-330 Amendments to notice of appeal. [Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-330, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-330, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-330, filed 5/2/89.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-340 Jurisdiction—Issue raised by board—Procedure. [Statutory Authority: RCW 82.03.170. WSR 95-05-032 (Order 95-02), § 456-10-340, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-340, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-345 Amendments to notice of appeal. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-345, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-355 Parties in exemption appeals. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-355, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-360 Conversion of hearing. [Statutory Authority: RCW 82.03.170. WSR 98-22-040, § 456-10-360, filed 10/29/98, effective 11/29/98; WSR 95-05-032 (Order 95-02), § 456-10-360, filed 2/8/95, effective 3/11/95; WSR 94-07-043, § 456-10-360, filed 3/10/94, effective 4/10/94; WSR 91-07-039 (Order 91-02), § 456-10-360, filed 3/15/91, effective 4/15/91; WSR 89-10-057 (Order 89-03), § 456-10-360, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-420 Method of service. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-420, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-430 Service of papers—When complete. [Statutory Authority: RCW 82.03.170. WSR 98-22-040, § 456-10-430, filed 10/29/98, effective 11/29/98. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-430, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-430, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-440 Proof of service—Certificate. [Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-440, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-440, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-507 Amicus. [Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-507, filed 6/21/05, effective 8/1/05.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

456-10-525 Briefs. [Statutory Authority: RCW 82.03.170. WSR 95-05-032 (Order 95-02), § 456-10-525, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-525, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-535 Hearing—Standard and scope of review. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-535, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-570 Motions—Application—Requirements. [Statutory Authority: RCW 82.03.170. WSR 98-22-040, § 456-10-570, filed 10/29/98, effective 11/29/98; WSR 89-10-057 (Order 89-03), § 456-10-570, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-720 Proposed findings and conclusions—Submission. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-720, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-735 Reply to exceptions. [Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-735, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-735, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-740 Finality of proposed decision. [Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-740, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-740, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-745 Final decision following proposed decision. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-745, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-750 Final decision—Precedential decisions. [Statutory Authority: RCW 82.03.170. WSR 02-14-034, § 456-10-750, filed 6/25/02, effective 7/26/02; WSR 89-10-057 (Order 89-03), §

456-10-750, filed 5/2/89.] Repealed by WSR 05-13-141, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170.

456-10-970

Applicability of SEPA guidelines. [Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-970, filed 5/2/89.] Repealed by WSR 22-13-111, filed 6/15/22, effective 7/16/22. Statutory Authority: RCW 82.03.170.

## INTRODUCTION

**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.]

## HEARING OPTIONS

**WAC 456-10-010 Difference between formal and informal proceedings.** (1) A party making an appeal may choose either a formal or informal hearing in its written notice of appeal. Informal hearings are conducted according to the rules of practice and procedure outlined in this chapter. Formal hearings are conducted according to the Administrative Procedure Act, chapter 34.05 RCW, and the rules of practice and procedure of chapter 456-09 WAC. Failure to choose a type of hearing will result in the proceeding being conducted as informal.

(a) Decisions entered in an informal appeal are not subject to judicial review under the Administrative Procedure Act, chapter 34.05 RCW like formal decisions. Proposed and initial decisions in informal cases, however, can be internally appealed to the board by filing an exception as outlined in WAC 456-10-730.

(b) The informal appeal process is not designed for parties who intend to engage in more than a limited exchange of documents and information between the parties. This exchange process is known as discovery. In cases where a party anticipates discovery, a formal proceeding may be better suited as discovery is conducted according to the Washington state superior court civil rules.

(c) The parties may have additional avenues to challenge allowed by law, but which the board does not have legal authority to grant, and therefore, are not discussed in this chapter.

(2) An appeal may be converted from an informal to a formal proceeding as provided below:

(a) A respondent in an appeal from a decision by a board of equalization pursuant to RCW 84.08.130 may submit a request that the hearing be formal, if made within 20 calendar days of the date the notice of appeal is served.

(b) The department of revenue, in appeals under RCW 82.03.130 (1)(a), may submit a notice of its intention that the hearing be formal, if made within 30 calendar days of the date the notice of appeal is served.

(c) The department of revenue, in appeals under RCW 82.03.130 (1)(e), may submit a notice of its intention that a hearing be formal, if made within 10 calendar days from the date the notice of appeal is served.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-010, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-010, filed 6/21/05, effective 8/1/05; WSR 94-07-043, § 456-10-010, filed 3/10/94, effective 4/10/94; WSR 89-10-057 (Order 89-03), § 456-10-010, filed 5/2/89.]

## ADMINISTRATION

**WAC 456-10-110 Definitions.** (1) In this chapter, the subsequent terms have the following meanings:

(a) "Appellant" means a person or entity who appeals any order or decision.

(b) "Board" means the board of tax appeals described in chapter 82.03 RCW and chapters 456-09 and 456-10 WAC. Where appropriate, the term "board" also refers to the designated hearing officers, tax referees, or agents of the board.

(c) "Decision" means a written judgment or ruling issued by the board, designated hearing officers, tax referees or agents of the board.

(d) "File" means to present or to deliver. Filings with the board may be delivered personally, by mail, by commercial delivery service, by fax, or by electronic transmission as provided in these rules. The terms "to file" and "to submit" are used interchangeably.

(e) "Motion" means a written or oral request for the board to take action.

(f) "Order" means a written direction given by the board instructing that some act be done or that some act is prohibited. Orders are not appealable unless otherwise provided by law.

(g) "Party" means any person or entity who is an appellant, respondent, or intervenor.

(h) "Presiding officer" or "hearing officer" means any member of the board, tax referee, or any person who is assigned to conduct a conference or hearing by the board. The presiding officer has the authority outlined in WAC 10-08-200 and chapter 34.05 RCW.

(i) "Respondent" means a person or entity who is listed as a responding party in any appeal.

(j) "Submit" means to present or deliver to the board. Submissions may be delivered personally, by mail, by commercial delivery service, by fax, or by electronic transmission as provided in these rules. The terms "submit" and "file" are used interchangeably.

(k) "Transmit" means to deliver electronically.

(2) If a term has not been defined in this section, the board will interpret the term as having its ordinary meaning.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-110, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-110, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-110, filed 2/8/95, effective 3/11/95. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-110, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-110, filed 5/2/89.]

**WAC 456-10-120 Alternative procedures.** The board may offer expedited or abbreviated procedures for certain informal hearings to resolve appeals in an efficient manner.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-120, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-120, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-120, filed 5/2/89.]

## **PRACTICE BEFORE THE BOARD**

**WAC 456-10-210 Appearance and practice before the board.** Practice before the board in informal proceedings is limited to:

- (1) Taxpayers who are natural persons representing themselves;
- (2) Attorneys at law authorized to practice in the highest court of any state;
- (3) Public officials, county assessors, or their authorized representatives;
- (4) Certified public accountants currently licensed in any state;
- (5) An authorized officer, partner, trustee or full-time employee of an individual firm, association, partnership, or corporation who appears with the permission of such firm, association, partnership, corporation, or trust;
- (6) Other persons designated by a taxpayer and approved by the board.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-210, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-210, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-210, filed 5/2/89.]

**WAC 456-10-220 Rules of professional conduct.** (1) All persons appearing in proceedings before the board are required to follow the rules of professional conduct (RPC) required of attorneys before the courts of Washington. If any such person does not follow these rules, the hearing officer has the discretion, depending on the circumstances, to admonish or reprimand such person, exclude such person from further participation in the proceedings, adjourn the hearing, or report the matter to the board. Further, all persons are required to treat all parties, representatives, and the board's staff courteously and fairly both inside and outside the proceedings.

(2) The board in its discretion, either upon referral by a hearings officer or on its own motion, may consider information that establishes to the board a question regarding a person's ethical conduct and fitness to practice before the board. This information will be considered at a hearing after notice to all parties. If the person's conduct is found to be unethical or unfit, the board may take appropriate disciplinary action including, but not limited to, refusal to permit such person to appear or appear in a representative capacity in any proceeding before the board.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-220, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-220, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-220, filed 5/2/89.]

**WAC 456-10-230 Ex parte communication.** Neither the board nor any person will make or attempt to make any ex parte communications with a member of the board, presiding officer, or tax referee which are prohibited by the Administrative Procedure Act in RCW 34.05.455. Attempts to make such communications will be subject to the sanctions in WAC 456-10-220 and 456-10-555.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-230, filed 6/15/22, effective 7/16/22; WSR 89-10-057 (Order 89-03), § 456-10-230, filed 5/2/89.]

## APPEAL PROCEDURE

**WAC 456-10-300 Initiating an appeal.** (1) Those who wish to initiate an appeal must file a notice of appeal and a copy of the order or determination that is being appealed.

(2) The board will acknowledge receipt of a notice of appeal in excise tax appeals and provide a copy to the department of revenue within 30 days of receipt. The board may acknowledge receipt of a notice of appeal in all other cases.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-300, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-300, filed 6/21/05, effective 8/1/05.]

**WAC 456-10-310 Contents of a notice of appeal.** (1) An appellant must submit a notice of appeal that substantially contains the following:

(a) The appellant's name, mailing address, telephone number, email address, and that of the representative, if any.

(b) Name of the respondent together with respondent's mailing address, email address, and phone number if known.

The board may add additional respondents to ensure that all necessary entities are a party to the appeal.

(c) A copy of the order, decision, or determination appealed from.

(d) The type of tax.

(i) In excise tax cases, the amount of the tax that should be reduced or refunded and the reasons for it, as well as the period of time at issue;

(ii) In property tax cases, the parcel number of the property, the assessment year(s) at issue, the value determined by the local board of equalization, and the appellant's contended value; and

(iii) In property tax exemption cases, the parcel number of the property, and the year(s) for which the exemption is at issue.

(e) The relief sought.

(f) A signature or acknowledgment, electronic or otherwise, by the appellant or the appellant's representative that all the information contained in the notice of appeal is true and correct to the best of his or her knowledge, and that he or she will comply with the rules of conduct in this chapter.

(2) The board may, upon motion of a party or upon its own motion, require additional information or explanation of any matter stated in a notice of appeal.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-310, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-310, filed 6/21/05, effective 8/1/05; WSR 98-22-040, § 456-10-310, filed 10/29/98, effective 11/29/98. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-310, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-310, filed 5/2/89.]

**WAC 456-10-315 Deadlines for submitting a notice of appeal. (1)**

The jurisdiction of the board is limited to those appeals that comply with and are filed by the deadlines stated in this section or by the statute governing the respective agency or proceeding involved.

(a) For appeals of a denial of petition or notice of determination for a reduction or refund taken by the department of revenue pursuant to RCW 82.03.190, 30 days from the date the determination was mailed or transmitted.

(b) For appeals from a county board of equalization pursuant to RCW 84.08.130, 30 days from the date the determination was mailed or transmitted.

(c) For 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, 30 days from the date the determination was mailed or transmitted.

(d) For 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 its apportionment made pursuant to chapters 84.12 and 84.16 RCW, 30 days from the date the determination was mailed or transmitted.

(e) For 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, 15 days from the date the certification was mailed or transmitted.

(f) For appeals from the decisions of a sale price of second class shorelands on navigable lakes by the department of natural resources pursuant to RCW 79.94.210, 30 days from the date the certification was mailed or transmitted.

(g) For appeals from urban redevelopment property tax apportionment district proposals established by governmental ordinances pur-

suant to RCW 39.88.060, 30 days from the date the ordinance was mailed or transmitted.

(h) For 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, 30 days after the rate was published.

(i) For appeals from revisions to stumpage value tables used to determine value by the department of revenue pursuant to RCW 84.33.091, on or before the 60th day after the date of final adoption.

(j) For appeals from the denial of a tax exemption application by the department of revenue pursuant to RCW 84.36.850, 30 days from the date the determination was mailed or transmitted.

(2) All time periods set forth in this section are expressed in calendar days unless otherwise noted. If the last date for submitting the notice of appeal falls on a Saturday, Sunday, or legal holiday as defined in RCW 1.16.020, the submission will be considered timely if submitted on the next business day by 5:00 p.m. Pacific Time.

(3) Any party may file a written motion to challenge the jurisdiction of the board. The board may, on its own motion, raise a question about jurisdiction.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-315, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-315, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-315, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-315, filed 5/2/89.]

**WAC 456-10-325 Date and manner of submitting a notice of appeal.**

(1) A notice of appeal is considered submitted on the date of receipt by the board at its Olympia office if the appeal is hand delivered. The board's date stamp will be evidence of the date of receipt. If the notice of appeal is mailed, the postmark will be evidence of the date of submission.

(2) A notice of appeal may also be submitted to the board by fax, electronic mail, or uploaded through the board's website. A submission will not be considered complete unless received by 5:00 p.m. Pacific Time on the date due. The date and time indicated by the board's fax or computer will be evidence of the date and time of receipt.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-325, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-325, filed 6/21/05, effective 8/1/05; WSR 98-22-040, § 456-10-325, filed 10/29/98, effective 11/29/98; WSR 95-05-032 (Order 95-02), § 456-10-325, filed 2/8/95, effective 3/11/95; WSR 94-07-043, § 456-10-325, filed 3/10/94, effective 4/10/94. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-325, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-325, filed 5/2/89.]

**WAC 456-10-335 Response.** The respondent may submit a response to the notice of appeal. The response, if any, must be submitted to the board within 30 calendar days after the date the notice of appeal was served, unless otherwise ordered, together with proof of service pursuant to WAC 456-10-410.



[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-335, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-335, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-335, filed 5/2/89.]

**WAC 456-10-365 Limits on exhibits and evidence.** (1) Each party must indicate the specific pages of evidence it intends to rely on, if any, from the body from which the party appeals. For property tax appeals this includes the record at the county board. For excise tax appeals, this includes audit papers, refund reviews, and exemption applications. For other appeals, this includes documents submitted by both parties to the decision maker below. The actual decision appealed from (the county board ruling, department determination, or the equivalent) is not counted within the evidence limits. Failure to indicate specific page numbers will result in the presumption that the party does not intend to rely on the underlying record, and instead intends to submit and rely only on new evidence.

(2) For property tax appeals, each party is strongly encouraged to submit the following exhibits or evidence in the following instances:

(a) If the party intends to rely on comparable sales, a table of comparable sales. The table should list the sales in order of most similar to least similar to the subject property, and include each sale's age, size, sales price, date of sale, and location relative to the subject property. A suggested format is available on the board's website or by contacting the board's staff.

(b) If the party intends to rely on an income approach, an outline. The outline should at least include the subject property's square footage, contended price per square foot, vacancy rate, operating expenses, income, and capitalization rate.

(c) If the party intends to rely on a cost approach, a cost breakdown that includes the cost elements used and how the costs were determined.

(3) Each party may submit evidence and/or exhibits in support of its appeal; however, submissions are limited to the page limitations below. Excluded from these limits are the actual decisions appealed from (the county board ruling, department determination, or the equivalent) and formal appraisals from a licensed appraiser:

(a) For residential property tax appeals, each party is limited to submitting a total of 75 pages per assessment-year appealed, including the record of the county board of equalization not excluded as outlined above that the party intends to rely on;

(b) For commercial property tax appeals, each party is limited to submitting a total of 125 pages per assessment-year appealed, excluding the subject's rent roll and income statements, but including the record of the county board of equalization not excluded as outlined above that the party intends to rely on;

(c) For excise tax appeals, each party is limited to submitting a total of 250 pages, including the record of the department of revenue not excluded as outlined above that the party intends to rely on;

(d) For all other appeals, each party is limited to submitting a total of 75 pages, including the record of the body from which a decision is appealed, and which the party intends to rely on.

(4) For property tax appeals, each party should submit no more than five comparable sales. If both unimproved and improved sales are necessary, no more than five of each type should be submitted.

(5) A party may file a motion with the board to submit evidence and/or exhibits beyond the page limits up to 500 pages, which the board will grant for good cause. Exceeding the page limits without the board's permission may result in the hearing being continued, or the exclusion of evidence beyond the limits.

(6) The board will not review the record of a county board of equalization or any other tribunal that is unduly large, disorganized, or not numbered.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-365, filed 6/15/22, effective 7/16/22.]

### SERVICE OF PAPERS

**WAC 456-10-410 Service and filing of documents and proof of service.** (1) All notices, pleadings, exhibits, correspondence specific to an appeal, and other papers submitted to the board must be served on all counsel and representatives of record and on unrepresented parties or on their agents designated by them, or to other persons or entities as required by law.

(a) Service must be made personally or, unless otherwise provided by law, by first-class, registered, or certified mail; by fax; by commercial delivery company; or electronically.

(b) Service by mail will be considered complete as evidenced by the postmark. Service by fax will be considered complete as evidenced by confirmation of transmission. Service by commercial delivery will be considered completed on delivery to the delivery company. Electronic service will be considered completed as evidenced by a sent receipt or the equivalent.

(c) Service must be completed by 5:00 p.m. Pacific Time on the date due.

(2) Proof of service. Receipt by the board, together with one of the following, will serve as proof of service:

(a) A written acknowledgment of service by all parties of record.

(b) A written declaration of service indicating service on all parties of record was made. The declaration must include language that:

(i) A copy was mailed to each party or his or her attorney or representative; or

(ii) A copy was faxed to each party to the proceeding or to his or her attorney or representative; or

(iii) A copy was delivered to a commercial delivery company; or

(iv) A copy was electronically transmitted to each party or his or her attorney or representative.

(3) All notices, pleadings, exhibits, correspondence specific to an appeal, and other papers are considered filed with the board:

(a) On the date of receipt by the board at its Olympia office if the document is hand-delivered, commercially delivered, or mailed. The board's date stamp will be evidence of the date of receipt; or

(b) On the date and time indicated by the board's fax or computer, if the document is submitted by fax, electronic mail, or uploaded

through the board's website as long as the document shows it was received by 5:00 p.m. Pacific Time on the date due.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-410, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-410, filed 6/21/05, effective 8/1/05; WSR 98-22-040, § 456-10-410, filed 10/29/98, effective 11/29/98; WSR 89-10-057 (Order 89-03), § 456-10-410, filed 5/2/89.]

**WAC 456-10-415 Requirements for briefs, motions, responses, replies, memorandum, and other documentary evidence.** (1) All briefs, motions, responses, replies, and memorandum must:

(a) Be legibly printed on letter-size paper (8-1/2 x 11 inches). All margins must be a minimum of one inch. This rule also applies to attachments unless the nature of the attachment makes compliance impractical.

(b) Be typed in 12-point or larger type in one of the following fonts or their equivalent: Times New Roman, Courier, CG Times, or Arial. They must also be double-spaced and printed only on one side of the page. Footnotes may be single spaced in 10-point or larger type. If it is not possible to type a document, it may be legibly handwritten in blue or black ink. This rule also applies to attachments unless the nature of the attachment makes compliance impractical.

(c) Include a signature block that the signer certifies the number of words in the brief, motion, or memorandum that substantially states: "I certify that this memorandum contains \_\_\_\_\_ words, in compliance with the board's rules."

(d) Refrain from including, or partially redact where inclusion is necessary, the following personal data identifiers from all documents filed or used as exhibits, unless otherwise ordered by the board:

(i) Dates of birth - Redact to the year of birth, unless deceased;

(ii) Social Security numbers and taxpayer identification numbers - Redact in their entirety;

(iii) Financial account number information - Redact to the last four digits; and

(iv) Driver license numbers - Redact in their entirety.

(2) In the absence of a prehearing order that says otherwise, the following word limits will apply:

(a) Trial briefs may not exceed 6,000 words (approximately 12 pages).

(b) Motions *in limine* and any brief in opposition may not exceed 4,500 words (approximately nine pages).

(c) Dispositive motions; including motions for summary judgment and motions to dismiss, must not exceed 6,000 words (approximately 12 pages). Responses must not exceed 6,000 words, and replies 3,000 words (approximately six pages).

(d) Exceptions and motions for reconsideration and any responses must not exceed 3,000 words (approximately six pages).

(e) All other motions must not exceed 3,000 words (approximately six pages), and responses 1,500 words (approximately three pages).

(3) The board may refuse to consider any text, including footnotes, which is beyond the word limit. Captions, tables of contents, tables of authorities, signature blocks, and certificates of service need not be included within the word limit.

(4) Motions to file over-length motions or briefs are disfavored but may be filed subject to the following:

(a) The motion must be no more than 1,000 words (approximately two pages) in length, and must request a specific number of additional words;

(b) The motion must clearly explain why the party requesting the over-length brief cannot comply with the board's word limit; and

(c) No opposition to the motion may be filed unless requested by the board.

If the board allows a party to file an over-length motion, the brief in opposition will automatically be allowed an equal number of additional words. In all cases, the reply brief cannot exceed one-half the total length of the brief filed in opposition.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-415, filed 6/15/22, effective 7/16/22.]

### **PREHEARING AND HEARING PROCEDURE**

**WAC 456-10-500 Prehearing conference.** (1) The board may conduct a prehearing conference to consider:

(a) Whether pleadings or other documents need to be amended;

(b) Whether the parties can agree to any facts or procedures;

(c) Deadlines for exchanging evidence, witness lists, exhibit lists, and filing briefs;

(d) How to label exhibits and attachments to briefs, motions, and other pleadings; and

(e) Other matters that may help to clarify or streamline the proceeding.

(2) After the prehearing conference, the board or hearing officer will issue an order outlining what occurred at the prehearing conference, including any agreements made by the parties.

(3) Documents or evidence that are submitted after the deadlines or not in a manner outlined in the prehearing conference order will not be considered unless the party offering the evidence can make a clear showing that there was good cause for not following the order.

(4) Nothing in this rule will be interpreted to keep the parties from settling the appeal at any times.

(5) The board or a hearing officer can issue a prehearing order even if a prehearing conference has not been held.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-500, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-500, filed 6/21/05, effective 8/1/05.]

**WAC 456-10-501 Limitation on discovery.** (1) If applicable and not in conflict with this chapter, the statutes and court rules regarding pretrial procedures in civil cases in the superior courts of the state of Washington will be used. These statutes and rules include, but are not limited to, those rules about the discovery of evidence.

(2) The informal appeal process is not designed for parties who intend to engage in more than a limited exchange of documents and information between the parties. This exchange process is known as dis-

covery. In cases where a party anticipates discovery, a formal proceeding may be better suited as discovery is conducted according to the Washington state superior court civil rules.

(3) The board may limit discovery on its own motion, or by motion of any party. In doing so, the board will apply the criteria and considerations described in WAC 456-10-001 and other provisions in this chapter.

(4) The board may decide whether to allow depositions, requests for admissions, and any other discovery procedure. The board may condition the use of discovery on a party showing that discovery is necessary and that other means of obtaining such information are not available. In exercising such discretion, the board will consider the criteria outlined in RCW 34.05.446.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-501, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-501, filed 6/21/05, effective 8/1/05.]

**WAC 456-10-503 Summary judgment.** A motion for summary judgment may be granted if the written record shows that, in viewing the evidence in a light most favorable to the nonmoving party, there is no genuine issue as to any material fact and a party is entitled to judgment as a matter of law. Motions for summary judgment must comply with WAC 456-10-510.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-503, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-503, filed 6/21/05, effective 8/1/05.]

**WAC 456-10-505 Time for filing evidence, briefs, replies, and documentary evidence.** If the board does not issue a prehearing order, evidence, briefs, and other documents must be submitted to the board by the following due dates:

(1) Documentary evidence must be submitted at least 38 calendar days prior to hearing, together with proof of service according to WAC 456-10-410. Failure to comply may be grounds for exclusion of such evidence or dismissal of the appeal as outlined in WAC 456-10-555.

(2) Briefs or other supporting statements, if any, must be submitted at least 31 calendar days prior to the hearing, together with proof of service according to WAC 456-10-410.

(3) Reply briefs or other supporting statements, if any, must be submitted at least 17 calendar days prior to the hearing, together with proof of service according to WAC 456-10-410.

(4) Documentary evidence submitted to a board of equalization and forwarded to this board is exempted from these requirements.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-505, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-505, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-505, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-505, filed 5/2/89.]

**WAC 456-10-510 Motions.** (1) Any request for an order, ruling, or a request for relief is considered a motion. Every motion, unless made during a hearing, must be in writing and include the following:

- (a) A statement of the relief or order sought;
- (b) The basis for the relief or order;
- (c) A statement that the moving party has made a good faith effort to meet and confer with the other party or parties to resolve the subject matter of the motion;
- (d) A statement whether oral argument is requested, and if so, how much time is sought. Motions for summary judgment and motions to dismiss will receive approximately 10 minutes per side; and
- (e) Proof of service according to WAC 456-10-410.

(2) All motions must be properly captioned, contain the docket number assigned by the board, and be signed by the party, their attorney or their representative.

(3) At the discretion of the board, the hearing on a motion may be held in person, by phone, video, or by other electronic means.

(4) Any response to the motion must be submitted to the board and opposing parties within 14 calendar days of the date the motion was served on the responding party together with proof of service pursuant to WAC 456-10-410. Responses are strongly encouraged, but not required.

(5) Replies are not permitted, absent prior permission of the board. If permitted, the reply must be filed within five calendar days of the board's receipt of the response. A reply is limited to addressing the facts and arguments presented in the response.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-510, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-510, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-510, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-510, filed 5/2/89.]

**WAC 456-10-515 Postponements, continuances, and extensions of time.** (1) Postponements, continuances, and extensions of time may be ordered by the board on its own motion.

(2) Requests to postpone, continue, extend the time, or reschedule the prehearing conference, if any, must be made in writing and comply with WAC 456-10-510 and 456-10-410. The board will freely grant a party's first request. For second and subsequent requests, the moving party must show good cause as to why a new date and time is needed.

(3) Requests to postpone, continue, extend the time, or reschedule the hearing date must be made in writing, comply with WAC 456-10-510 and 456-10-410, and be filed 14 calendar days before the scheduled hearing. The board will freely grant a party's first request. For second and subsequent requests, the moving party must show good cause as to why a new date and time is needed. The presiding officer will decide whether to hear argument and will rule on the request.

(4) Other requests for a postponement, continuance, or extension of time must be timely, in writing, and comply with WAC 456-10-510 and 456-10-410. The presiding officer will decide whether to hear argument on the request.

(5) This section does not extend any deadline to file an initial appeal.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-515, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-515, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-515, filed 5/2/89.]

**WAC 456-10-520 Telephonic, video, and electronic proceedings.**

All or part of the hearing, prehearing, or settlement conference may be conducted by phone, video, or other electronic means. Each party and participant in the proceeding will have an opportunity to hear and effectively participate in the proceeding.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-520, filed 6/15/22, effective 7/16/22; WSR 89-10-057 (Order 89-03), § 456-10-520, filed 5/2/89.]

**WAC 456-10-530 Requirements for a notice of hearing.**

(1) A notice of a hearing will be mailed or transmitted to all parties at least 20 calendar days before the hearing date. The 20-day notice provision may be waived if the parties agree.

(2) The notice must contain:

(a) The names and mailing and email addresses of the parties and their representatives, if any;

(b) The docket number or numbers and the name of the proceeding;

(c) A statement of the general nature of the proceeding (e.g., excise, property, etc.);

(d) A statement that the hearing is held according to this chapter and chapter 82.03 RCW;

(e) A statement that a qualified interpreter will be appointed at no cost to the party or witness, if a limited-English speaking or hearing-impaired party or witness needs an interpreter. The notice must also state that persons with disabilities may request reasonable accommodations to allow their participation in the hearing. The notice must include a form for a party to indicate if an interpreter is needed and in what language, or if a participant is hearing impaired, or to describe the reasonable accommodations requested.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-530, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-530, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-530, filed 2/8/95, effective 3/11/95; WSR 89-10-057 (Order 89-03), § 456-10-530, filed 5/2/89.]

**WAC 456-10-540 Hearing procedure.**

Informal hearings are structured similarly to formal hearings, although more relaxed. As such, informal hearings will generally be organized as follows:

(1) All parties and witnesses will be sworn in by a hearings officer to tell the truth;

(2) Each party may then provide a short explanation of what the testimony of their witnesses and evidence will show;

(3) Next, each party may call witnesses to testify, beginning with the party that is appealing. The opposing party will have an opportunity to ask each witness questions, and the party calling the

witness an opportunity to ask the witness questions to clarify the testimony; and

(4) Lastly, each party may summarize the testimony and evidence that supports their case, beginning with the party that appealed.

The board or hearing officer may ask a party, a representative, or a witness a question at any time during the hearing.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-540, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-540, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-540, filed 5/2/89.]

**WAC 456-10-545 Testimony under oath.** (1) Every person testifying before the board must swear or affirm in any manner allowed in chapter 5.28 RCW that the person's testimony will be truthful.

(2) Every interpreter will take an oath that he or she will make a true interpretation of the person being examined in a language or in a manner which the person understands, and that the interpreter will repeat the statements of the person being examined in English to the best of the interpreter's skill and judgment.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-545, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-545, filed 6/21/05, effective 8/1/05. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-545, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-545, filed 5/2/89.]

**WAC 456-10-547 Recording of hearings.** (1) All hearings will be recorded by manual, electronic, or other recording device.

(2) Photographic and recording equipment will be permitted at hearings; however, the presiding officer may impose conditions upon their use to prevent disruption, or when a statute or law limits such use.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-547, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-547, filed 6/21/05, effective 8/1/05; WSR 91-07-039 (Order 91-02), § 456-10-547, filed 3/15/91, effective 4/15/91.]

**WAC 456-10-550 Failure to attend and hearings on the record.**

(1) When a party has failed to attend a hearing after receiving timely notice, the board will consider a motion for default or dismissal brought by any party to the proceedings, or on its own motion. An order for default or dismissal will include the reason for the order and will be served upon all parties.

(2) Within 14 calendar days of service of the order, the party against whom the order was entered may submit a written objection requesting that the order be vacated. The objection must state the specific reasons why the order should be vacated, together with proof of service pursuant to WAC 456-10-410. The board may set aside a dismissal, default, or final order for good cause.



(3) If the parties agree in writing and the presiding officer approves, an appeal may be submitted to the board on the record and the attendance of one or more parties at the hearing will not be required.

[Statutory Authority: RCW 82.03.170. WSR 22-23-079, § 456-10-550, filed 11/14/22, effective 12/15/22; WSR 22-13-111, § 456-10-550, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-550, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-550, filed 5/2/89.]

**WAC 456-10-555 Dismissal, stipulations, and withdrawal of actions.** An appeal may be dismissed for any of the following reasons.

(1) All parties stipulate. Stipulations that involve the value of real property must include the parcel number, assessment year(s), the agreed upon value, and a brief statement that supports the value.

(2) The appellant requests orally or in writing to withdraw the appeal before the scheduled hearing.

(3) The appellant makes a motion at the hearing before the respondent presents his or her case.

(4) The respondent alleges that the appellant has failed to prosecute the case, failed to comply with this chapter, or failed to follow any order of the board.

(5) Either party failed to comply with applicable rules or any order of the board.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-555, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-555, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-555, filed 5/2/89.]

**WAC 456-10-560 Rules of evidence and criteria for admissibility.**

(1) All relevant evidence, including hearsay, is admissible if, in the opinion of the board, it is the kind of evidence that a reasonably prudent person is accustomed to relying on in the conduct of his or her business affairs. The board may exclude evidence for constitutional or statutory grounds, or for evidentiary privilege recognized in the courts of this state. The board may also exclude evidence that is irrelevant, immaterial, or unduly repetitious.

(2) The board's experience, technical knowledge, competency, and specialized knowledge may be used to evaluate evidence.

(3) Documentary evidence may be submitted in the form of copies or excerpts.

(4) If not inconsistent with subsection (1) of this section, the board may refer to, but is not bound by, the Washington state court rules of evidence.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-560, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-560, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-560, filed 5/2/89.]

**WAC 456-10-565 Official notice.** (1) The board may take official notice of:

(a) Any judicially cognizable facts;

(b) Any matter of public record;  
(c) Technical or scientific facts within the agency's specialized knowledge; and  
(d) Codes or standards that have been adopted by any state or federal agency or by a nationally recognized organization or association.

(2) Any party may challenge such a fact by filing an exception to a proposed or initial decision pursuant to WAC 456-10-730, or by a petition for reconsideration of a final decision pursuant to WAC 456-10-755. Such a challenge must concisely and clearly set forth the sources, authority, and other data relied on to show the existence or nonexistence of the fact assumed or denied in the decision.

(3) A party asking the board to take official notice may be required to produce a copy of the material to be noticed.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-565, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-565, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-565, filed 5/2/89.]

#### **DISPOSITION OF CASES**

**WAC 456-10-710 Assistance to the board.** (1) The board may obtain assistance with an appeal from a county board of equalization as allowed by RCW 82.03.130 (1)(b) or from the department of revenue as allowed by RCW 82.03.150. If the board intends to seek assistance, the board will notify the parties of its intent and indicate the reasons for seeking assistance. Once notified, the parties may recommend an alternative to the board to achieve the same objectives.

(2) If the department of revenue supplies the requested assistance, the parties will be apprised of any information provided and given an opportunity to respond.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-710, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-710, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-710, filed 5/2/89.]

**WAC 456-10-715 Presentation of evidence after the hearing.** Unless requested, the board will not accept any evidence after a hearing unless it determines such evidence could not reasonably have been anticipated or discovered before the hearing. All parties will have an opportunity to respond to such evidence.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-715, filed 6/15/22, effective 7/16/22; WSR 89-10-057 (Order 89-03), § 456-10-715, filed 5/2/89.]

**WAC 456-10-725 Proposed decision.** (1) A proposed decision will be issued when:

(a) An appeal has been heard by only one member of the board;  
(b) An appeal has been heard by two members of the board who cannot agree on a conclusion;

(c) An appeal has been heard by a hearing officer, tax referee, or other individual assigned by the board; or  
(d) The board elects to do so.

(2) If an exception is not timely submitted to the board as provided in WAC 456-10-730, the proposed decision will be considered the board's final decision, unless the decision specifies otherwise.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-725, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-725, filed 6/21/05, effective 8/1/05; WSR 89-10-057 (Order 89-03), § 456-10-725, filed 5/2/89.]

**WAC 456-10-730 Exceptions to proposed decisions.** (1) Any party may petition for review of a proposed decision. A petition for review of a proposed decision is referred to as an exception.

(2) An exception must be transmitted to the board and served on all parties within 20 calendar days of the date the proposed decision was transmitted, unless otherwise specified. Proof of service must be filed with the board as outlined in WAC 456-10-410.

(3) An exception must indicate which portions of or what evidence in the record supports the exception. No new evidence or arguments may be raised unless the written decision is based on a fact or facts that the parties did not already have an opportunity to address.

(4) Any party may respond to an exception. The response must be sent or transmitted to the board within 14 calendar days of the date the exception was served, together with proof of service outlined in WAC 456-10-410.

(5) The board will address an exception in a written order. The board may require the parties to submit written briefs or to appear and present oral argument on the exception.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-730, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-730, filed 6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-730, filed 2/8/95, effective 3/11/95. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-730, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-730, filed 5/2/89.]

**WAC 456-10-755 Petition for reconsideration of a final decision.** (1) A petition for reconsideration of a final decision is not available where a proposed decision was first issued.

(2) Where a final decision has been issued and no proposed decision was first issued, any party may submit a petition for reconsideration within 20 calendar days from the transmittal of the final decision together with proof of service as outlined in WAC 456-10-410. The board may require or any party may submit a response within 14 calendar days of the date the petition was served together with proof of service according to WAC 456-10-410.

(3) Submitting a petition for reconsideration suspends the final decision until further action by the board. The board may deny the petition, modify its decision, or reopen the hearing.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-755, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-755, filed

6/21/05, effective 8/1/05; WSR 95-05-032 (Order 95-02), § 456-10-755, filed 2/8/95, effective 3/11/95. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-755, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-755, filed 5/2/89.]