

WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits. (1) **Introduction.** This rule explains the access to valuation and other documentary information provided to both parties prior to the hearing on a petition so that time-consuming and costly discovery procedures are unnecessary.

(2) **Valuation information provided by assessor.** Requests by a taxpayer for valuation information from the assessor may be made on the petition form filed with the board, or may be made at any reasonable time prior to the hearing. Upon request by the taxpayer, the assessor must make available to the taxpayer the comparable sales used in establishing the taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must provide the taxpayer with the information.

All valuation information, including comparable sales, must be provided to the taxpayer and the board within sixty calendar days of the request but at least twenty-one business days, excluding legal holidays, prior to the taxpayer's appearance before the board of equalization. The valuation information provided by the assessor to the taxpayer must not be subsequently changed by the assessor unless the new evidence supports the assessor's valuation. If the assessor has found new evidence, he or she must provide the additional evidence to the taxpayer and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

(3) **Valuation information provided by taxpayer.** A taxpayer who lists comparable sales on the petition, or who provides the board and the assessor with comparable sales or valuation evidence after filing the petition, must not subsequently change the evidence unless the new evidence supports the taxpayer's valuation. If the taxpayer has found new evidence, he or she must provide the additional evidence by mailing or submitting it to the assessor and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

(4) **Failure to comply.** If either the assessor or taxpayer does not comply with the requirements of this rule, the board may take any of the following actions:

(a) If there is no objection by either party, consider the new evidence provided by either party and proceed with the hearing;

(b) If there is an objection by either party to the failure of the other party to comply with the requirements of this rule, the board may:

(i) Refuse to consider evidence that was not timely submitted;

(ii) Postpone the hearing for a definitive time period designated by the board, to provide the parties an opportunity to review all evidence; or

(iii) Proceed with the hearing but allow the parties to submit new evidence to the board and to the other party after the hearing is concluded. The new evidence must be submitted within a definitive time period designated by the board, and must be provided to each party with an adequate opportunity to rebut or comment on the new evidence prior to the board's decision.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 18-24-109, § 458-14-066, filed 12/4/18, effective 1/4/19; WSR 06-13-034, § 458-14-066, filed 6/14/06, effective 7/15/06; WSR

95-17-099, § 458-14-066, filed 8/23/95, effective 9/23/95; WSR
90-23-097, § 458-14-066, filed 11/21/90, effective 12/22/90.]