

WSR 24-15-136  
PREPROPOSAL STATEMENT OF INQUIRY  
BOARD OF TAX APPEALS

[Filed July 23, 2024, 3:46 p.m.]

Subject of Possible Rule Making: Administrative and process rules regarding the appeals process at the board of tax appeals (BOTA): WAC 456-10-010, add clarification that filings are due by 5:00 p.m. to conform with other established deadlines; 456-10-230, clarification regarding contacting administrative staff and the executive director; 456-10-310, add name of representative as required in subsection (b); 456-10-365, remove requirement to specify pages of the board of equalization record; 456-10-505, clarify that the prehearing order controls were issued; 456-10-510, allow provisions for faster response time frame for responses to emergency motions; 456-10-515, remove language regarding a party's first request for continuance; 456-10-540, add language to clarify procedure when the respondent has the burden of proof; and 456-10-550, section (1) change party to appellant.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 2.03.170 [82.03.170].

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: These are meant to clarify and/or simplify the appeals process.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Updating rule internally; and BOTA will solicit comments from stakeholders. Affected stakeholders will also have an opportunity to submit comments on the proposed rules during the public comment period and will be able to present oral testimony at the public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Ross Petersen, P.O. Box 40915, Olympia, WA 98504, phone 306-753-5446, fax 360-586-9020, email [bta@bta.wa.gov](mailto:bta@bta.wa.gov), website <https://bta.wa.gov/>.

July 23, 2024  
Claire Hesselholt  
Chair