

WSR 26-07-080
EXPEDITED RULES
BOARD OF TAX APPEALS
[Filed March 18, 2026, 9:35 a.m.]

Title of Rule and Other Identifying Information: WAC 456-10-010
Difference between formal and informal proceedings.

Purpose of the Proposal and Its Anticipated Effects, Including
Any Changes in Existing Rules: Update rule to reflect changes to RCW
82.03.140.

Reasons Supporting Proposal: See above.

Statutory Authority for Adoption: RCW 82.03.170.

Statute Being Implemented: RCW 82.03.140.

Rule is not necessitated by federal law, federal or state court
decision.

Name of Proponent: Washington state board of tax appeals (BTA),
governmental.

Name of Agency Personnel Responsible for Drafting: Keri Lamb,
BTA, 360-753-5446; Implementation and Enforcement: BTA, 360-753-5546.

Agency Comments or Recommendations, if any, as to Statutory Lan-
guage, Implementation, Enforcement, and Fiscal Matters: BTA drafted
the proposed changes, and therefore recommends them in full. BTA im-
plements and enforces its own rules, so the proposed changes have no
fiscal impact.

This notice meets the following criteria to use the expedited
adoption process for these rules:

Content is explicitly and specifically dictated by statute.

Explanation of the Reason the Agency Believes the Expedited Rule-
Making Process is Appropriate: The content of the proposed rules is
explicitly and specifically dictated by statute.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROC-
ESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEAR-
INGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE
RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU
OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EX-
PRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Keri Lamb,
BTA, P.O. Box 40915, Olympia, WA 98504, phone 360-753-5446, fax
360-586-9020, email bta@bta.wa.gov, BEGINNING March 19, 2026, AND RE-
CEIVED BY May 19, 2026.

March 18, 2026
Claire Hesselholt
Chair

RDS-7075.1

AMENDATORY SECTION (Amending WSR 22-13-111, filed 6/15/22, effective
7/16/22)

**WAC 456-10-010 Difference between formal and informal proceed-
ings.** (1) A party making an appeal may choose either a formal or in-
formal 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) (c), (d), (e), (h), (i), or (j), 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.