WSR 26-15-019
PERMANENT RULES
BOARD OF TAX APPEALS
[Filed July 7, 2026, 9:54 a.m., effective August 7, 2026]

Effective Date of Rule: Thirty-one days after filing.

Purpose: Update rule to reflect changes to RCW 82.03.140.

Citation of Rules Affected by this Order: Amending WAC 456-10-010.

Statutory Authority for Adoption: RCW 82.03.170.

Adopted under notice filed as WSR 26-07-080 on March 18, 2026.

A final cost-benefit analysis is available by contacting Keri Lamb, P.O. Box 40915, Olympia, WA 98504, phone 360-753-5446, fax 360-586-9020, email bta@bta.wa.gov, website bta.wa.gov.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: July 7, 2026.

Matthew Randazzo
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 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 pro-

ceeding 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.