WSR 26-19-016
PROPOSED RULES
BOARD OF TAX APPEALS
[Filed September 4, 2026, 10:26 a.m.]

Original Notice.

Preproposal statement of inquiry was filed as WSR 26-15-[0]21.

Title of Rule and Other Identifying Information: WAC 456-10-730 Exceptions to proposed decisions.

Hearing Location(s): On November 3, 2026, at 10:00 a.m., at 1110 Capitol Way South, Suite 300*, Olympia, WA 98504; and via Microsoft Teams. See the board of tax appeals (board) website for Microsoft Teams call in information.

Date of Intended Adoption: December 2, 2026.

Submit Written Comments to: Keri Lamb, 1110 Capitol Way South, Suite 300*, Olympia, WA 98504 [98501], email bta@bta.wa.gov, fax 360-586-9020, beginning August 7, 2026, by October 20, 2026.

Assistance for Persons with Disabilities: Contact Keri Lamb, phone 360-753-5446, fax 360-586-9020, email bta@bta.wa.gov, by October 20, 2026.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The purpose of these changes is to clarify what the board can and will consider in an exception and reduce the submission of superfluous information.

Reasons Supporting Proposal: See above.

Statutory Authority for Adoption: RCW 82.03.170.

Statute Being Implemented: Chapters 34.05 RCW and 10-08 WAC.

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

Agency Comments or Recommendations, if any, as to Statutory Language, Implementation, Enforcement, and Fiscal Matters: The board itself has drafted the proposed changes and therefore recommends them in full. The board implements and enforces its own rules, so the proposed changes have no fiscal impact.

Name of Proponent: Governmental.

Name of Agency Personnel Responsible for Drafting: Keri Lamb, board of tax appeals, 360-753-5446; Implementation and Enforcement: Board of tax appeals, 360-753-5446.

A school district fiscal impact statement is not required under RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328. Changes have no fiscal impact.

This rule proposal, or portions of the proposal, is exempt from requirements of the Regulatory Fairness Act because the proposal:

Is exempt under RCW 19.85.025(3) as the rules only correct typographical errors, make address or name changes, or clarify language of a rule without changing its effect.

Scope of exemption for rule proposal:

Is fully exempt.

The proposed rule does not impose more-than-minor costs on businesses. Following is a summary of the agency's analysis showing how costs were calculated. [No information supplied by agency.]

August 7, 2026
Matthew Randazzo
Chair

RDS-7341.1

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

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. The exception must be based on evidence in the hearing record, and 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~~)) The nonmoving 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.