## **CODE REVISER USE ONLY**



## PREPROPOSAL STATEMENT **OF INQUIRY**

## **CR-101 (October 2017)** (Implements RCW 34.05.310)

Do NOT use for expedited rule making

OFFICE OF THE CODE REVISER STATE OF WASHINGTON **FILED** 

DATE: July 23, 2024

TIME: 3:46 PM

WSR 24-15-136

Agency: Board of Tax Appeals		
Subject of possible rule making: Administrative and proc	ess rules regarding the appeals process at the Board of Tax	
Appeals in:		
456-10-010 – Add clarification that filings are due by 5:00 p		
456-10-230 - Clarification regarding contacting administrati		
456-10-310 – Add name of representative as required in su		
456-10-365 – Remove requirement to specify pages of the Board of Equalization record.		
456-10-505 – Clarify that the prehearing order controls where issued.		
456-10-510 – Allow provisions for faster response timeframe 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.		
456-10-550 – Section (1) change party to appellant.	11 + BOW 0 00 +E0	
Statutes authorizing the agency to adopt rules on this s	subject: RCW 2.03.170	
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.		
Handle other fallend on betate annual action and the	Paral Satisfacility and a series of the seri	
	his subject and the process coordinating the rule with these	
agencies: None		
Process for developing new rule (check all that apply):		
☐ Negotiated rule making		
☐ Pilot rule making		
☐ Agency study		
	vanov will a cligit comments from stakeholders. Affacted	
	pency 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.		
will be able to present oral testimony at the public hearing.		
Interested parties can participate in the decision to ado	opt the new rule and formulation of the proposed rule before	
publication by contacting:	proposed the second	
,	(If necessary)	
Name: Ross Petersen	Name:	
Address: P.O. Box 40915 Olympia WA, 98504	Address:	
Phone: 306-753-5446	Phone:	
Fax: 360-586-9020	Fax:	
TTY:	TTY:	
Email: bta@bta.wa.gov	Email:	
Web site: https://bta.wa.gov/	Web site:	
Other:	Other:	
Additional comments:		

Date: 7/23/2024	Signature:	
Name: Claire Hesselholt		
Title: Chair		my