



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 24, 2024

TIME: 8:15 AM

WSR 25-02-077

Agency: Board of Tax Appeals

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes No If Yes, explain:

Purpose: These changes are meant to clarify and/or simplify the appeals process.

Citation of rules affected by this order:

New:

Repealed:

Amended: 456-09-230, 456-09-550, 456-09-555, 456-09-560, 456-09-743, 456-09-745, 456-10-110, 456-010-230, 456-10-310, 456-10-365, 456-10-505, 456-10-510, 456-10-515, 456-10-540, 456-10-550

Suspended:

Statutory authority for adoption: RCW 82.03.170

Other authority: NONE

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 24-21-162 on 10/23/2024 (date).

Describe any changes other than editing from proposed to adopted version:

- 456-09-230 – Clarification regarding contacting administrative staff or the Executive Director
- 456-09-550 – Remove requirement for prior approval for reply briefs
- 456-09-555 – Remove requirement for proposed order and allow provisions for faster responses to emergency motions
- 456-09-560 – Remove language regarding party’s first request for continuance.
- 456-09-743 – Add language to clarify procedure when the respondent has the burden of proof.
- 456-09-745 – Section (1) change party to appellant.
- 456-10-110 – 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 or 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 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.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Web site:

Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

The number of sections adopted at the request of a nongovernmental entity:

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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The number of sections adopted on the agency's own initiative:

New	<u>0</u>	Amended	<u>15</u>	Repealed	<u>0</u>
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	<u>0</u>	Amended	<u>15</u>	Repealed	<u>0</u>
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The number of sections adopted using:

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

Date Adopted: December 24, 2024

Name: Claire Hesselholt

Title: Chair of the Board

Signature:

