

**WAC 458-14-076 Hearings on petitions—Withdrawal.** (1) **Introduction.** This rule provides information about the board hearing and the withdrawal of a petition by the taxpayer. The board or one of its hearing examiners must hold individual hearings on each properly filed petition that has not been withdrawn or otherwise disposed of. A taxpayer may withdraw a petition by written notice received by the board no later than two business days prior to the scheduled hearing. The board may also allow a taxpayer to withdraw up to the time of the hearing. The board must promptly notify the assessor of the taxpayer's withdrawal.

(2) **Notice of hearing.** The assessor and taxpayer must be provided notice of the hearing date by the clerk of the board at least twenty-two business days before the hearing date, unless the clerk and the parties agree on a shorter time period.

(3) **Continuation of appeal.** If property is sold or transferred after a petition has been timely filed, either the seller/transferor or the buyer/transferee, or both, may continue to pursue the appeal if they can show the board that they have a personal stake in the outcome of the case.

(4) **Testifying before board.** All persons testifying before the board must swear or affirm on the record that they will testify truthfully under penalty of perjury.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 18-24-109, § 458-14-076, filed 12/4/18, effective 1/4/19; WSR 06-13-034, § 458-14-076, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-076, filed 11/21/90, effective 12/22/90.]