

**WAC 308-91-172 Appeals.** (1) **What are the appeal procedures?** Any person issued a notice of assessment for taxes, fees, penalties or interest who chooses to appeal the notice, may petition the department for an informal hearing instead of proceeding directly to a formal hearing. A petition for a hearing must be in writing and must be received by the department within thirty days after the receipt of the notice of assessment. The appeal must include the specific reasons why reassessment is wanted and the amount of tax, fees, penalties or interest believed to be due.

(2) **What happens after the department receives the request for an informal hearing?** The department will establish the time and place for the hearing and notify the petitioner by mail or email at least ten days prior to the scheduled date. If the petitioner is unable to attend the hearing on the date or time scheduled, they may request the department to reschedule the hearing. The petitioner may appear in person or a representative authorized to present the case.

(3) **What happens if I fail to appear for my hearing without prior notification?** Failure may result in the loss of your administrative appeal rights.

(4) **What happens following my informal hearing?** The department will make a determination in accordance with the Revised Code of Washington, rules, and policies established by the department.

(5) **What if I do not agree with the department's informal hearing determination?** Within thirty days after the date of mailing of the determination, appeal in writing and request a formal hearing by an administrative law judge. The appeal must indicate the portions of the determination that the petitioner believes are in error and provide the reasons the decision should be amended. The department will establish a time and place for a formal hearing within at least ten days notice.

(6) **When does my reassessment become final?** The department's decision for reassessment becomes final, due, and payable thirty days after service unless further appealed.

[Statutory Authority: RCW 46.01.110 and 46.87.010. WSR 16-03-071, § 308-91-172, filed 1/19/16, effective 2/19/16. Statutory Authority: RCW 46.87.010. WSR 00-01-150, § 308-91-172, filed 12/21/99, effective 1/21/00.]