

WAC 456-10-001 Purpose and application of chapter. (1) This chapter explains how informal hearings are conducted before the board of tax appeals (board). Although informal hearings are available to all parties, the informal process is helpful for persons who are not represented by counsel. In the informal process a taxpayer does not need to possess legal expertise in order to pursue an appeal. These rules of practice and procedure will be liberally construed to secure the just, speedy, and economical determination of every action.

(2) Where procedures are not covered by this chapter, the board may, upon its own motion or upon written application by any party, refer to and apply any rule provided for in chapter 456-09 - Formal hearings—Practice and procedure, chapter 10-08 Washington Administrative Code (WAC) - Model rules of procedure, or the superior court civil rules. This chapter augments but does not supplant the provisions of chapter 82.03 RCW.

(3) The superior court civil rules, rules of professional conduct, the Washington Administrative Code (WAC), and the Revised Code of Washington (RCW) referred to herein are available in public libraries and online at various websites.

[Statutory Authority: RCW 82.03.170. WSR 05-13-141, § 456-10-001, filed 6/21/05, effective 8/1/05.]