Title 456 WAC
TAX APPEALS, BOARD OF

Last Update: 7/7/26

Chapters

456-09 Formal hearings—Practice and procedure.
456-10 Informal hearings—Practice and procedure.
456-12 Administrative processes.

DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

Chapter 456-08
PRACTICE AND PROCEDURE

456-08-001 Procedure governed. [Permanent Order 7 and Emergency Order 8, § 456-08-001, filed 5/1/75; Order 6, § 456-08-001, filed 4/1/75; Order 2, § 456-08-001, filed 7/2/70; Rule 1, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-002 Organization and office. [Order 6, § 456-08-002, filed 4/1/75; Rule 2, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-003 Time from which appeal period is computed. [Order 6, § 456-08-003, filed 4/1/75; Rule 7, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-004 Notice of appeal. [Order 6, § 456-08-004, filed 4/1/75; Rule 8, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-005 Filing—Docket numbers. [Order 6, § 456-08-005, filed 4/1/75; Rule 10, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-006 Time for appeal. [Statutory Authority: RCW 82.03.170. WSR 88-13-021 (Order 88-2), § 456-08-006, filed 6/7/88; Order 6, § 456-08-006, filed 4/1/75; Rule 11, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-007 Parties in exemption appeals. [Order 6, § 456-08-007, filed 4/1/75.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-010 Appearance and practice before the board—Who may appear. [Rule 3, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-040 Standards of ethical conduct. [Rule 4, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-045 Ex parte communications. [Order 6, § 456-08-045, filed 4/1/75; Order 2, § 456-08-045, filed 7/2/70.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-070 Computation of time. [Rule 9, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-080 Rules relating to hearings—Setting. [Order 6, § 456-08-080, filed 4/1/75; Rule 20, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-090 Service of papers. [Rule 5, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-092 Service by mail. [Rule 6, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-150 Subpoenas—Form. [Rule 32, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-160 Subpoenas—Issuance to parties. [Order 6, § 456-08-160, filed 4/1/75; Rule 33, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-170 Subpoenas—Service. [Rule 34, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-180 Subpoenas—Fees. [Rule 35, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-190 Subpoenas—Proof of service. [Rule 36, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-200 Subpoenas—Quashing. [Rule 37, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-210 Subpoenas—Enforcement. [Rule 38, filed 10/4/67.] Repealed by Order 6, filed 4/1/75.

456-08-220 Subpoenas—Geographical scope. [Rule 39, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-230 Depositions and interrogatories—Right to take—Formal proceeding cases. [Rule 40, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-240 Depositions and interrogatories—Scope. [Rule 41, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-250 Depositions and interrogatories—Officer before whom taken. [Rule 42, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-260 Depositions and interrogatories—Authorization. [Rule 43, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-270 Depositions and interrogatories—Protection of parties and deponents. [Rule 44, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-280 Depositions and interrogatories—Oral examination and cross-examination. [Rule 45, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-290 Depositions and interrogatories—Recordation. [Rule 46, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-300 Depositions and interrogatories—Signing, attestation and return. [Rule 47, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-310 Depositions and interrogatories—Use and effect. [Rule 48, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-320 Depositions and interrogatories—Fees of officers and deponents. [Rule 49, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-330 Depositions upon interrogatories—Submission of interrogatories. [Rule 50, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-340 Depositions upon interrogatories—Interrogation. [Rule 51, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-350 Depositions upon interrogatories—Attestation and return. [Rule 52, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-360 Depositions upon interrogatories—Provisions of deposition rule. [Rule 53, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-365 Depositions upon interrogatories—Request for admissions. [Order 2, § 456-08-365, filed 7/2/70.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-370 Official notice—Matters of law. [Order 2, § 456-08-370, filed 7/2/70; Rule 29, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-380 Official notice—Material facts. [Rule 30, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-400 Agreed statement of facts. [Rule 22, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-401 Briefs. [Rule 23, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-405 Submission without oral argument. [Rule 24, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-408 Testimony under oath. [Order 2, § 456-08-408, filed 7/2/70; Rule 25, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-420 Joinder of issue. [Rule 19, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-430 Prehearing conference rules—Authorized. [Rule 31, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-510 Extensions of time—Continuance. [Rule 21, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-520 Rules of evidence. [Rule 28, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-532 Findings of fact, conclusions of law and order. [Rule 26, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-535 Dismissal of actions. [Order 2, § 456-08-535, filed 7/2/70; Rule 27, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-540 Petition for rehearing. [Rule 54, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-600 Informal hearings—Procedure for informal hearings. [Order 6, § 456-08-600, filed 4/1/75; Order 2, § 456-08-600, filed 7/2/70; Rule 55, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-605 Petition for rehearing—Incorporation of rules for formal hearings. [Rule 56, filed 10/4/67.] Repealed by Order 2, filed 7/2/70.

456-08-610 Appeals from department of revenue. [Order 6, § 456-08-610, filed 4/1/75; Rule 57, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-620 Appeals from county board of equalization. [Order 2, § 456-08-620, filed 7/2/70; Rule 58, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-630 Setting for hearing. [Rule 59, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-635 Hearing examiner for informal hearing. [Order 6, § 456-08-635, filed 4/1/75; Order 3, § 456-08-635, filed 2/23/71.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-640 Voluntary dismissal. [Rule 60, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-650 Involuntary dismissal. [Rule 61, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-660 Proposed decisions. [Order 2, § 456-08-660, filed 7/2/70; Rule 62, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-670 Petition for hearing—Subpoenas. [Rule 63, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-700 Rules relating to pleadings—Form and size of pleadings. [Rule 12, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-705 Rules relating to pleadings—Type of hearing. [Statutory Authority: RCW 82.03.170. WSR 88-13-021 (Order 88-2), § 456-08-705, filed 6/7/88; Order 6, § 456-08-705, filed 4/1/75; Order 2, § 456-08-705, filed 7/2/70; Rule 13, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-710 Notice of appeal. [Order 9, § 456-08-710, filed 7/28/75; Order 6, § 456-08-710, filed 4/1/75; Order 2, § 456-08-710, filed 7/2/70; Rule 14, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-715 Notice of appeal—Amendments to pleadings. [Rule 15, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-720 Notice of appeal—Answer. [Rule 16, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-725 Intervention. [Rule 17, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-730 Participation by an intervenor. [Order 5, § 456-08-730, filed 6/8/73; Order 2, § 456-08-730, filed 7/2/70; Rule 18, filed 10/4/67.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-735 Participation by an intervenor—Amicus curiae. [Order 2, § 456-08-735, filed 7/2/70.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

456-08-740 Record on appeal. [Order 6, § 456-08-740, filed 4/1/75.] Repealed by WSR 89-10-055 (Order 89-05), filed 5/2/89. Statutory Authority: RCW 82.03.170.

Chapter 456-11
HEARINGS—PRACTICE AND PROCEDURE

456-11-015 Record evidence. [Statutory Authority: RCW 82.03.170. WSR 20-07-087, § 456-11-015, filed 3/16/20, effective 4/16/20.] Repealed by WSR 22-11-008, filed 5/6/22, effective 6/6/22. Statutory Authority: RCW 82.03.170.