

**WAC 456-10-310 Contents of a notice of appeal.** (1) An appellant must submit a notice of appeal that substantially contains the following:

(a) The appellant's name, mailing address, telephone number, email address, and that of the representative, if any.

(b) Name of the respondent together with respondent's mailing address, email address, and phone number if known.

The board may add additional respondents to ensure that all necessary entities are a party to the appeal.

(c) A copy of the order, decision, or determination appealed from.

(d) The type of tax.

(i) In excise tax cases, the amount of the tax that should be reduced or refunded and the reasons for it, as well as the period of time at issue;

(ii) In property tax cases, the parcel number of the property, the assessment year(s) at issue, the value determined by the local board of equalization, and the appellant's contended value; and

(iii) In property tax exemption cases, the parcel number of the property, and the year(s) for which the exemption is at issue.

(e) The relief sought.

(f) A signature or acknowledgment, electronic or otherwise, by the appellant or the appellant's representative that all the information contained in the notice of appeal is true and correct to the best of his or her knowledge, and that he or she will comply with the rules of conduct in this chapter.

(2) The board may, upon motion of a party or upon its own motion, require additional information or explanation of any matter stated in a notice of appeal.

[Statutory Authority: RCW 82.03.170. WSR 22-13-111, § 456-10-310, filed 6/15/22, effective 7/16/22; WSR 05-13-141, § 456-10-310, filed 6/21/05, effective 8/1/05; WSR 98-22-040, § 456-10-310, filed 10/29/98, effective 11/29/98. Statutory Authority: RCW 82.03.170, 82.03.140 and 82.03.150. WSR 90-11-106, § 456-10-310, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170. WSR 89-10-057 (Order 89-03), § 456-10-310, filed 5/2/89.]