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| **PROPOSED RULE MAKING** | **CODE REVISER USE ONLY**      |
| **CR-102 (December 2017)****(Implements RCW 34.05.320)**Do **NOT** use for expedited rule making |
| **Agency:** BOARD OF TAX APPEALS |
| [x]  **Original Notice** |
| [ ]  **Supplemental Notice to WSR**       |
| [ ]  **Continuance of WSR**       |
| [x]  **Preproposal Statement of Inquiry was filed as WSR** 21-17 **; or** |
| [ ]  **Expedited Rule Making--Proposed notice was filed as WSR**      **; or** |
| [ ]  **Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or** |
| [ ]  **Proposal is exempt under RCW**      **.** |
| **Title of rule and other identifying information:** (describe subject) WAC ch. 456-11 HEARINGS-PRACTICE AND PROCEDURE |
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| **Hearing location(s):** |  |  |
| **Date:** | **Time:** | **Location:** (be specific) | **Comment:** |
| December 10, 2021 | 10:00 AM | Electronic Meeting via Teams information on agency website |       |

 |
| **Date of intended adoption:** December 31, 2021 (Note: This is **NOT** the **effective** date) |
| **Submit written comments to:** |
| Name: Keri Lamb |
| Address: | 360-586-9020 |
| Email: bta@bta.wa.gov |
| Fax: 360-586-9020 |
| Other:       |
| By (date) hearing date minus seven calendar days |
| **Assistance for persons with disabilities:** |
| Contact Keri Lamb |
| Phone: (360) 753-5446 |
| Fax: 360-586-9020 |
| TTY: 360-753-5446      |
| Email: bta@bta.wa.gov |
| Other:       |
| By (date) hearing date minus seven calendar days |
| **Purpose of the proposal and its anticipated effects, including any changes in existing rules:** The purpose of this changes is to remove the one provision in this section, and move it to WAC 456-09 (Formal Hearings) and WAC 456-10 (Informal Hearings) for clarity in the hearings process. As such, no effects are anticipated, |
| **Reasons supporting proposal:** See above |
| **Statutory authority for adoption:** RCW 82.03.170 |
| **Statute being implemented:** none |
| **Is rule necessary because of a:** |
| Federal Law? | [ ]  Yes | [x]  No |
| Federal Court Decision? | [ ]  Yes | [x]  No |
| State Court Decision? | [ ]  Yes | [x]  No |
| If yes, CITATION:       |
| **Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:** The Board itself has drafted the proposed changes, and therefore recommends them in full. The Board implements and enforces its own rules, so the proposed changes have no fiscal impact. |
| **Name of proponent:** (person or organization) Washington State Board of Tax Appeals | [ ]  Private[ ]  Public[x]  Governmental |
| **Name of agency personnel responsible for:** |
| Name | Office Location | Phone |
| Drafting: Andrea Vingo | Board of Tax Appeals | (360) 753-5446 |
| Implementation: Board of Tax Appeals | Board of Tax Appeals | (360) 753-5446 |
| Enforcement: Board of Tax Appeals | Board of Tax Appeals | (360) 753-5446 |
| **Is a school district fiscal impact statement required under RCW 28A.305.135?** | [ ]  Yes | [x]  No |
| If yes, insert statement here:      |
| The public may obtain a copy of the school district fiscal impact statement by contacting: |
| Name:       |
| Address: |       |
| Phone:       |
| Fax:       |
| TTY:       |
| Email:       |
| Other:       |
| **Is a cost-benefit analysis required under RCW 34.05.328?** |
| [ ]  Yes: A preliminary cost-benefit analysis may be obtained by contacting: |
| Name:       |
| Address: |       |
| Phone:       |
| Fax:       |
| TTY:       |
| Email:       |
| Other:       |
| [x]  No: Please explain: Changes have no fiscal impact |
| **Regulatory Fairness Act Cost Considerations for a Small Business Economic Impact Statement:** |
| This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see chapter 19.85 RCW). Please check the box for any applicable exemption(s): |
| [ ]  This rule proposal, or portions of the proposal, is exempt under RCW 19.85.061 because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.Citation and description:       |
| [ ]  This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by RCW 34.05.313 before filing the notice of this proposed rule. |
| [ ]  This rule proposal, or portions of the proposal, is exempt under the provisions of RCW 15.65.570(2) because it was adopted by a referendum. |
| [x]  This rule proposal, or portions of the proposal, is exempt under RCW 19.85.025(3). Check all that apply: |
| [ ]  | RCW 34.05.310 (4)(b) | [ ]  | RCW 34.05.310 (4)(e) |
|  | (Internal government operations) |  | (Dictated by statute) |
| [ ]  | RCW 34.05.310 (4)(c) | [ ]  | RCW 34.05.310 (4)(f) |
|  | (Incorporation by reference) |  | (Set or adjust fees) |
| [x]  | RCW 34.05.310 (4)(d) | [ ]  | RCW 34.05.310 (4)(g) |
|  | (Correct or clarify language) |  | ((i) Relating to agency hearings; or (ii) process |
|  |  |  | requirements for applying to an agency for a licenseor permit) |
| [ ]  This rule proposal, or portions of the proposal, is exempt under RCW      . |
| Explanation of exemptions, if necessary:       |
| **COMPLETE THIS SECTION ONLY IF NO EXEMPTION APPLIES** |
| If the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses? |
|  |
| [x]  No Briefly summarize the agency’s analysis showing how costs were calculated. No changes in the Board’s administrative process |
| [ ]  Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses, and a small business economic impact statement is required. Insert statement here:      |
|  |
| The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting: |
| Name:       |
| Address: |       |
| Phone:       |
| Fax:       |
| TTY:       |
| Email:       |
| Other:       |
|  |
| **Date:** October 4, 2021**Name:** Andrea Vingo**Title:** Tax Referee, Board of Tax Appeals | **Signature:**Place signature here |