



RULE-MAKING ORDER PERMANENT RULE ONLY

CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 04, 2022

TIME: 9:20 AM

WSR 22-10-099

Agency: BOARD OF TAX APPEALS

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
 - No
- If Yes, explain:

Purpose: The purpose of these changes is to clarify statutory language, reorganize administrative-related provisions into one section, provide for pro tems, and update provisions to comply with current law in the Open Public Meetings Act and the Public Records Act.

Citation of rules affected by this order:

New: 037, 038, 039, 041, 043, 073, 078, 083, 112.

Repealed: 025, 065, 075, 095, 125.

Amended: 015, 035, 045, 055, 085, 105, 115.

Suspended: NONE

Statutory authority for adoption: RCW 82.03.170

Other authority: NONE

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as WSR 22-01-155 on 04/22/22 (date).

Describe any changes other than editing from proposed to adopted version: WAC 456-12-038 was amended from the proposed version to add that the vice chair may appoint a pro tem in the chair's absence. The purpose for this was to address instances where the chair was unavailable or unavailable to select a pro tem. In addition, this section was changed to limit the selection of a pro tem to instances where a member is recused or cannot otherwise hear a case, and removed language about selecting a pro tem for workload variations. The rationale was to address any concerns about the language "workload variations" being overly broad or vague. Regardless, the general subject matter of this proposed provision remains the same.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Web site:

Other:

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Federal rules or standards:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Recently enacted state statutes:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

The number of sections adopted at the request of a nongovernmental entity:

New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
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The number of sections adopted on the agency's own initiative:


New	9	Amended	<u>7</u>	Repealed	5
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	<u>9</u>	Amended	<u>7</u>	Repealed	<u>5</u>
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The number of sections adopted using:

Negotiated rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Pilot rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>
Other alternative rule making:	New	<u>0</u>	Amended	<u>0</u>	Repealed	<u>0</u>

Date Adopted: 04/22/22	Signature:  _____ ANDREA VINGO, Review Officer
Name: ANDREA VINGO	
Title: REVIEW OFFICER	