



PROPOSED RULE MAKING

CR-102 (June 2024)
(Implements RCW 34.05.320)
Do **NOT** use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: October 23, 2024
TIME: 9:11 AM

WSR 24-21-162

Agency: Board of Tax Appeals

- Original Notice
- Supplemental Notice to WSR _____
- Continuance of WSR _____

- Preproposal Statement of Inquiry was filed as WSR 24-15-136 AND 24-15-135 ; 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
 456-09-230 Ex parte communication,
 456-09-550 Time for filing evidence, briefs, replies, witness lists, stipulations, and documentary evidence,
 456-09-555 Motions,
 456-09-560 Postponements, continuances, and extensions of time,
 456-09-743 Hearing procedure,
 456-09-745 Failure to attend and hearing on the record,
 456-10-110 Definitions,
 456-10-230 Ex parte communication,
 456-10-310 Contents of a notice of appeal,
 456-10-365 Limits on exhibits and evidence,
 456-10-505 Time for filing evidence, briefs, replies, and documentary evidence,
 456-10-510 Motions,
 456-10-515 Postponements, continuances, and extensions of time,
 456-10-540 Hearing procedure,
 456-10-550 failure to attend and hearings on the record.

Hearing location(s):

Date:	Time:	Location: (be specific)	Comment:
December 2, 2024	1:30 p.m.	Electronic Meeting via Teams information on agency website	

Date of intended adoption: December 24, 2024 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name Keri Lamb
 Address PO BOX 40915 Olympia, WA 98504
 Email bta@bta.wa.gov
 Fax 360-586-9020
 Other

Beginning (date and time) October 23, 2024
 By (date and time) November 15, 2024

Assistance for persons with disabilities:

Contact Keri Lamb
 Phone 360-753-5446
 Fax 360-586-9020
 TTY
 Email bta@bta.wa.gov
 Other
 By (date) November 15, 2024

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

- 456-09-230 – Clarification regarding contacting administrative staff or the Executive Director
- 456-09-550 – Remove requirement for prior approval for reply briefs
- 456-09-555 – Remove requirement for proposed order and allow provisions for faster responses to emergency motions
- 456-09-560 – Remove language regarding party’s first request for continuance.
- 456-09-743 – Add language to clarify procedure when the respondent has the burden of proof.
- 456-09-745 – Section (1) change party to appellant.
- 456-10-110 – Add clarification [that filings are due by 5:00 p.m. to conform with other established deadlines.](#)
- 456-10-230 – Clarification regarding contacting administrative staff or Executive Director.

456-10-310 – Add name of representative as required in subsection (b).
 456-10-365 – Remove requirement to specify pages of the Board of Equalization record.
 456-10-505 – Clarify that the prehearing order controls where issued.
 456-10-510 – Allow provisions for faster response timeframe for responses to emergency motions.
 456-10-515 – Remove language regarding a party's first request for continuance.
 456-10-540 – Add language to clarify procedure when the respondent has the burden of proof.
 456-10-550 – Section (1) change party to appellant.

Reasons supporting proposal: See above

Statutory authority for adoption: RCW 82.03 090

Statute being implemented: RCW 35.05; 82.03.

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> 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.

Name of proponent: (person or organization) Washington State Board of Tax Appeals

Type of proponent: Private. Public. Governmental.

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting	Keri Lamb	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 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

No: Please explain: These are procedural rules regarding agency hearings.

Regulatory Fairness Act and Small Business Economic Impact Statement

Note: The [Governor's Office for Regulatory Innovation and Assistance \(ORIA\)](#) provides support in completing this part.

(1) Identification of exemptions:
 This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see [chapter 19.85 RCW](#)). For additional information on exemptions, consult the [exemption guide published by ORIA](#). 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.

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)
(Internal government operations)

[RCW 34.05.310](#) (4)(e)
(Dictated by statute)

[RCW 34.05.310](#) (4)(c)
(Incorporation by reference)

[RCW 34.05.310](#) (4)(f)
(Set or adjust fees)

[RCW 34.05.310](#) (4)(d)
(Correct or clarify language)

[RCW 34.05.310](#) (4)(g)
(i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit)

This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(4\)](#). (Does not affect small businesses).

This rule proposal, or portions of the proposal, is exempt under RCW _____.

Explanation of how the above exemption(s) applies to the proposed rule:

(2) Scope of exemptions: *Check one.*

The rule proposal: Is fully exempt. (*Skip section 3.*) Exemptions identified above apply to all portions of the rule proposal.

The rule proposal: Is partially exempt. (*Complete section 3.*) The exemptions identified above apply to portions of the rule proposal, but less than the entire rule proposal. Provide details here (consider using [this template from ORIA](#)):

The rule proposal: Is not exempt. (*Complete section 3.*) No exemptions were identified above.

(3) Small business economic impact statement: *Complete this section if any portion is not exempt.*

If any portion of the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

No Briefly summarize the agency's minor cost analysis and how the agency determined the proposed rule did not impose more-than-minor costs.

Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses and a small business economic impact statement is required. Insert the required small business economic impact 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 23, 2024

Name: Claire Hesselholt

Title: Chair of the Board

Signature:

