



BOARD OF TAX APPEALS

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Public Board Meeting

April 24, 2026

10:00 a.m.

Board of Tax Appeals

Minutes

Attendees: Claire Hesselholt, Chair; Matt Randazzo, Vice Chair; Kristen Fraser, Member; Ross Petersen, Executive Director

Identified Members of the Public: Keri Lamb, Kiirsti Janhunen, Jason Arcuri, Cindy Garibay, Gilda Felizardo, Darren Ferguson, Michael Turner, and Thomas Goldsmith.

Call to Order

- Meeting called to order at 10:00 a.m.
- Agenda – Amended to add policy 1.8 and 1.9 to review. Approved
- Approval of Minutes for March 20, 2026

Discussion Topics

Director Report

- Statistics
 - Statistics were provided to the Board for the month of March
- Tax Referee Position Posting
 - Ross presented the Board with an updated version of the Tax Referee Position for review before posting. Changes were made to reflect new equitable hiring requirements.
 - Board agreed to the changes and approved posting.
- Decision Templates
 - Ross is working with Keri on final changes to decision templates.
 - Will have final edits ready for review and feedback next week.

Policy Review

- The Board reviewed policies 2.2 Affirmative Action and Equal Employment Opportunity, 2.7 Reasonable Accommodation of Persons with a Disability, 1.8 Delegated Authority, and 1.9 Discipline
 - Policy 2.2 reviewed
 - Moved to adopt as amended.
 - Passed
 - Policy 2.7 reviewed.
 - Moved to adopt as amended.
 - Passed
 - Policy 1.8 reviewed
 - Moved to adopt
 - Passed
 - Policy 1.9 reviewed

- Moved to adopt as amended
 - Passed

Small Dollar Amount in Controversy

- Not enough new information has been gathered yet. A draft of the proposed rule will be distributed for the Board to review and discuss at the next meeting.
- Information that was request at March meeting on the status of exceptions with the accelerated residential scheduling. Statistics show the rate of exceptions has not increased.

Executive Session

- The Board went into executive session.
 - Executive session began at 10:16 a.m. and ended at 10:41 a.m.
 - No action was taken.

Elections

- Moved to make Matthew Randazzo Chair effective May 1, 2026.
 - Passed
- Moved to make Kristen Fraser Vice Chair effective May 1, 2026.
 - Passed.

Miscellaneous Business: Claire Hesselholt has thanked for her years of service to the State of Washington and the Board. The Board wishes her well in her retirement.

Future Agenda Items: Policy review, Small dollar amount in controversy, new version of Westlaw, templates, Efile portal, Budget

Public Comments: Mr. Goldsmith thanked the Board for allowing him to attend this meeting and wished Claire well in her retirement.

At 10:48 a.m. the meeting adjourned.