

**WAC 456-12-035 Description of the board.** (1) The board is an independent state agency that reviews, holds hearings on, and decides state tax appeals filed by taxpayers and taxing authorities. The board consists of three members, an executive director, tax referees, and staff. The three members of the board serve on a full-time basis, and are appointed by the governor, with the consent of the senate, for a term of six years.

(2) The executive director is the board's chief executive officer and is responsible for implementing board directions and for directing the board's staff.

[Statutory Authority: RCW 82.03.170. WSR 22-10-099, § 456-12-035, filed 5/4/22, effective 6/4/22; WSR 99-13-098, § 456-12-035, filed 6/15/99, effective 7/16/99.]