

WSR 20-07-087

PERMANENT RULES

BOARD OF TAX APPEALS

[Filed March 16, 2020, 3:53 p.m., effective April 16, 2020]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The board of tax appeals proposes this new WAC to clarify what is considered a part of the board's official record.

Citation of Rules Affected by this Order: New WAC 456-11-015.

Statutory Authority for Adoption: RCW 82.03.170.

Adopted under notice filed as WSR 20-03-096 on January 14, 2020.

Changes Other than Editing from Proposed to Adopted Version: Simplified language.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 1, Amended 0, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: February 28, 2020.

Carol A. Lien
Chair

OTS-1821.3

Chapter 456-11 WAC
HEARINGS—PRACTICE AND PROCEDURE

NEW SECTION

WAC 456-11-015 Record evidence. The board may decline to review the record of a county board of equalization that is unduly large or disorganized, including a record that is not sufficiently numbered to allow for identification.

The board may issue an order requiring a party relying on evidence in a BOE record to resubmit that evidence numbered in a specific format.

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