

**WAC 458-14-136 Hearing examiners.** (1) Any board may employ one or more hearing examiners to assist the board in conducting hearings.

(2) All hearing examiners must take the same oath required of regular board members and must meet the same qualifications for membership as regular board members.

(3) A board member may act as a hearing examiner.

(4) A hearing examiner may hold hearings separate from the board and take testimony from both parties and their witnesses.

(5) Hearing examiners must present to the full board or a quorum thereof, all evidence submitted by the parties at the hearing before the hearing examiner. The board must make the final determination on all petitions filed. The board may make its final determination based upon the record submitted by the examiner or may request further testimony or documentation from either the taxpayer or the assessor, including their witnesses, before making its final determination.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.200. WSR 06-13-034, § 458-14-136, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-136, filed 11/21/90, effective 12/22/90.]