

# Chapter 456-12 WAC

## PUBLIC RECORDS

### WAC

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456-12-140, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-140, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.

**WAC 456-12-015 Purpose of this chapter.** The purpose of this chapter is to provide the board of tax appeals with rules that comply with chapter 42.17 RCW regarding public records.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-015, filed 6/15/99, effective 7/16/99.]

### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

456-12-010	Purpose. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-010, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-020	Definitions. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-020, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-030	Description of organization and public meeting. [Statutory Authority: RCW 82.03.170 and 42.17.250 through 42.17.320. 90-11-107, § 456-12-030, filed 5/22/90, effective 6/22/90. Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-030, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-040	Public records available. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-040, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-050	Communications with the board. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-050, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-060	Public records officer. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-060, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-070	Office hours. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-070, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-080	Requests for public records. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-080, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-090	Copying. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-090, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-100	Exemptions. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-100, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-110	Review of denials of public records requests. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-110, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-120	Protection of public records. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-120, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-130	Records index. [Statutory Authority: RCW 82.03.170 and 47.17.250. 89-10-058 (Order 89-04), § 456-12-130, filed 5/2/89.] Repealed by 99-13-098, filed 6/15/99, effective 7/16/99.
456-12-140	Adoption of form. [Statutory Authority: RCW 82.03.170 and 42.17.250 through 42.17.320. 90-11-107, §

(6/15/99)

**WAC 456-12-025 Definitions.** The definitions contained in chapter 42.17 RCW apply to this chapter.

"Appellant name" means the name of the person who files an appeal with the board of tax appeals.

"Board" means the board of tax appeals.

"Docket number" means the identifying number assigned to each appeal filed with the board of tax appeals.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-025, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-035 Description of the board.** (1) As an independent state agency, the board 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 hired by the board. The three members of the board 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.

(3) The board holds regular meetings at 10:00 a.m. on the second Thursday of each March, June, September, and December. The meetings are held at the board's office at 910 5th Avenue S.E., Olympia, WA 98504-0915.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-035, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-045 Public records available.** Unless exempt under chapter 42.17 RCW or other law, all public records and indexes of the board are available for public inspection and copying at the board's office from 8:00 a.m. to 5:00 p.m., Monday through Friday, excluding legal holidays. The board's office is located at 910 5th Avenue S.E., Olympia, WA 98504-0915.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-045, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-055 Public records officer.** The board's executive director is identified as the board's public records officer and is responsible for reviewing requests for public records.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-055, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-065 Communications with the board.**

The board's office is located at 910 5th Avenue S.E., Olympia, WA 98504-0915. The board's mailing address is Post Office Box 40915, Olympia, WA 98504-0915. The board's telephone number is (360) 753-5446. The board's fax number is (360) 586-9020. The board's e-mail address is bta@bta.state.wa.us.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-065, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-075 Records indexes.** (1) The board maintains current indexes which provide identifying information for the following:

- (a) Final decisions and orders of the board, including concurring and dissenting opinions;
- (b) Proposed decisions and orders of the board;
- (c) Policy statements adopted by the board; and
- (d) Budget documents which include the board's strategic plans and goals.

(2) The board's current indexes are available to all persons for inspection and copying under the same rules and on the same conditions that apply to the board's public records.

(3) The board's final decisions, issued after January 1, 1990, are also available on its internet home page at bta.state.wa.us, where the board's custom index program will allow a search by subject matter, word, phrase, statute, or rule.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-075, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-085 Fees.** (1) No fee will be charged for inspecting the board's public records.

(2) The board will charge ten cents per page for copies of requested public records. Payment will be made by check payable to the board. The board may require that all charges be paid before the copies are released. The executive director may decide that no fee will be charged for the copies if the expense of processing the payment is greater than the cost of providing the copies.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-085, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-095 Requesting public records.** (1) A person may make an informal request to inspect or copy the board's public records, or to receive a copy of an identifiable public record, by contacting the board's office. The board will accept informal requests that are received in person or by mail, telephone, fax, or e-mail.

(2) The board may require a person making an informal request to submit a formal written request.

(3) All formal written requests will include the following information:

- (a) The name and address of the person making the request.
- (b) The date on which the request is made.
- (c) A description of the requested records by docket number, appellant name, subject matter, or other means that

will allow the board's staff to identify the requested records and make them available.

(d) A signed statement that the requested records will not be used for commercial purposes if a list of individuals is included in the material requested.

(4) The board's staff will assist any person making an informal or a formal request in identifying the requested records.

(5) No public record will be removed from the board's office.

(6) No public record will be marked or damaged in any way during inspection or copying.

(7) Within five business days of receiving a request for public records, the board will respond by either:

- (a) Providing the records;
- (b) Acknowledging in writing that the board has received the request and providing a reasonable estimate of the time the board will need to respond to the request; or
- (c) Denying the request.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-095, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-105 Denying requests for public records.** (1) The board may determine that a requested public record is exempt under chapter 42.17 RCW or other law and may not be inspected or copied.

(2) All denials of a request for public records will contain a written statement from the executive director stating the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

(3) The board may remove identifying details when it makes available or publishes any public record when there is reason to believe that revealing such details would be an invasion of personal privacy protected by chapter 42.17 RCW.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-105, filed 6/15/99, effective 7/16/99.]

**WAC 456-12-115 Reviewing denials of requests for public records.** (1) Any person objecting to a denial of a request for public records may submit a written request for review to the board.

(2) Upon receiving the written request for review, the executive director will call a meeting of the board to review the denial.

(3) The board will issue a written decision within two business days of receiving the request for review.

(4) The board's written decision regarding the request for review will be the final action by the agency.

[Statutory Authority: [RCW 82.03.170.] 99-13-098, § 456-12-115, filed 6/15/99, effective 7/16/99.]