

**WAC 456-12-038 Pro tem.** The chair, or the vice chair, in the chair's absence, may select one of the board's tax referees to serve pro tem when a member of the board is recused or otherwise cannot hear and consider a particular case set for full board review. If the parties do not consent in writing to the selection of the tax referee, the matter will be decided by the members available to hear it.

[Statutory Authority: RCW 82.03.170. WSR 22-10-099, § 456-12-038, filed 5/4/22, effective 6/4/22.]