

WSR 22-18-024

EXPEDITED RULES

BOARD OF TAX APPEALS

[Filed August 29, 2022, 10:49 a.m.]

Title of Rule and Other Identifying Information: WAC 456-09-745
Failure to attend and hearings on the record.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: None.

Reasons Supporting Proposal: The rule indicates that "within 10 calendar days of service ... the party may submit a written objection ...". The board rules were recently amended, the entire chapter, and the intention is to make this rule consistent with the equivalent rule in chapter 456-10 WAC, which is 14 days.

Statutory Authority for Adoption: None.

Statute Being Implemented: RCW 82.03.170.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: Washington state board of tax appeals, governmental.

Name of Agency Personnel Responsible for Drafting: Andrea Vingo, 1110 Capitol Way South, Suite 300, Olympia, WA 98504-0915, 360-753-5446; Implementation and Enforcement: Board of tax appeals, same as above.

Agency Comments or Recommendations, if any, as to Statutory Language, Implementation, Enforcement, and Fiscal Matters: Same as above.

This notice meets the following criteria to use the expedited adoption process for these rules:

Corrects typographical errors, make address or name changes, or clarify language of a rule without changing its effect.

Have been the subject of negotiated rule making, pilot rule making, or some other process that involved substantial participation by interested parties before the development of the proposed rule.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: To make rule consistent with formal rules in chapter 456-10 WAC.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Keri Lamb, Clerk, Washington State Board of Tax Appeals, P.O. Box 40915, phone 360-753-5446, email www.bta.wa.gov, AND RECEIVED BY November 8, 2022.

August 29, 2022
Andrea Vingo
Review Officer

OTS-4069.1

AMENDATORY SECTION (Amending WSR 22-05-051, filed 2/9/22, effective 3/12/22)

WAC 456-09-745 Failure to attend and hearing on the record. (1)

When a party has failed to attend a hearing after receiving timely notice, the board will consider a motion for default or dismissal brought by any party to the proceedings or on its own motion. An order for default or dismissal will include the reason for the order and will be served upon all parties.

Within (~~10~~) 14 calendar days of service of the default order or dismissal, the party against whom the order was entered may submit a written objection requesting that the order be vacated. The objection must state the specific reasons why the order should be vacated together with proof of service pursuant to WAC 456-09-345. The board may set aside a dismissal or default for good cause.

(2) If the parties agree in writing and the presiding officer approves, the board may hold an appeal on the record and the attendance of one or more parties will not be required.

[Statutory Authority: RCW 82.03.170. WSR 22-05-051, § 456-09-745, filed 2/9/22, effective 3/12/22; WSR 05-13-141, § 456-09-745, filed 6/21/05, effective 8/1/05; WSR 89-10-056 (Order 89-02), § 456-09-745, filed 5/2/89.]