

WSR 22-23-080

PERMANENT RULES

BOARD OF TAX APPEALS

[Filed November 14, 2022, 9:17 a.m., effective December 15, 2022]

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

Purpose: WAC 456-09-745 indicates that "within 10 calendar days of service ... the party may submit a written objection ..." The board recently amended the entire chapter and intended to make this rule consistent with the equivalent rule in chapter 456-10 WAC, which is 14 days.

Citation of Rules Affected by this Order: Amending WAC 456-09-745.

Statutory Authority for Adoption: RCW 82.03.170.

Adopted under notice filed as WSR 22-18-024 on August 31 [29], 2022.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.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: November 14, 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.]