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SENATE BILL 5602

State of Washington 68th Legislature 2023 Regular Session

By Senators Torres and Schoesler

- AN ACT Relating to the use of hearing examiners by a county board of equalization; and adding a new section to chapter 84.48 RCW.
- or equalization, and adding a new section to enapter of the new
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- MEW SECTION. Sec. 1. A new section is added to chapter 84.48 RCW to read as follows:
- 6 (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, except that, for counties with a population of less than 50,000, a hearing examiner may reside outside the county in which the board members reside.
 - (3) A board member may act as a hearing examiner.
- 14 (4) A hearing examiner may hold hearings separate from the board 15 and take testimony from both parties and their witnesses.
- 16 (5) Hearing examiners must present to the full board, or a quorum 17 thereof, all evidence submitted by the parties at the hearing before 18 the hearing examiner. The board must make the final determination on 19 all petitions filed. The board may make its final determination based 20 upon the record submitted by the examiner or may request further

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- 1 testimony or documentation from either the taxpayer or the assessor,
- 2 including their witnesses, before making its final determination.

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