

**RCW 82.03.020 Members—Number—Qualifications—Appointment.** (1)

The board of tax appeals, hereinafter referred to as the board, must consist of three members qualified by experience and training in the field of state and local taxation, appointed by the governor with the advice and consent of the senate, and no more than two of whom at the time of appointment or during their terms may be members of the same political party.

(2) Beginning with appointments made after June 7, 2018, at least two members of the board must be attorneys licensed to practice law in the state of Washington with substantial knowledge of Washington tax law. At least one attorney member must have substantial experience in making a record suitable for judicial review. Any nonattorney member must have substantial experience in the fields of residential and commercial property appraisal.

(3) Each member of the board must attend at least twenty hours of judicial training deemed by the board to be appropriate for instructing members in Washington law, evidentiary procedures, and judicial practice and ethics. [2018 c 174 s 1; 1967 ex.s. c 26 s 31.]