



PROPOSED RULE MAKING

CR-102 (June 2004)

(Implements RCW 34.05.320)

Do **NOT** use for expedited rule making

Agency:

- Preproposal Statement of Inquiry was filed as WSR 05-06-017
 Expedited Rule Making--Proposed notice was filed as WSR ; or
 Proposal is exempt under RCW 34.05.310(4).

- Original Notice
 Supplemental Notice to WSR
 Continuance of WSR

Title of rule and other identifying information: (Describe Subject)
 Amend Section: WAC 458-12-342 New Construction--Assessment.

Hearing location(s):

Capitol Plaza Building
 4th Floor - L&P Large Conference Room
 1025 Union Avenue SE
 Olympia, Washington

Date: June 21, 2005
 Time: 9:30 a.m.

Date of intended adoption: June 28, 2005
 (Note: This is **NOT** the **effective** date)

Submit written comments to:

Name: James A. Winterstein
 Address: Post Office Box 47453
 Olympia, Washington
 98504-7453
 e-mail: JimWi@dor.wa.gov
 fax (360) 586-5543
 by June 21, 2005

Assistance for persons with disabilities: Contact Sandy Davis no later than 10 days before the hearing date.
 TTY 1-800-451-7985 or (360) 725-7499

Purpose of the proposal and its anticipated effects, including any changes in existing rules: WAC 458-12-342 is proposed to be amended to conform to the law and allow new construction, for which a building permit is required, to be added to the assessment roll when the new construction is located on leased public land. The proposed amendment also clarifies when new construction, that is not completed before July 31, is added to the assessment roll. The proposed amendment to the rule also brings it up to date with the law regarding the time period for filing appeals of the value placed on new construction by the assessor.

Reasons supporting proposal: The proposed amendments to the rule bring it into conformity with current law and provide guidance to assessors and taxpayers with respect to the assessment of new construction.

Statutory authority for adoption: RCW 84.08.010, and 84.41.090

Statute being implemented: RCW 84.40.040

Is rule necessary because of a:

- Federal Law? Yes X No
 Federal Court Decision? Yes X No
 State Court Decision? Yes X No
 If yes, CITATION:

CODE REVISER USE ONLY

Filed: May 4, 2005
Time: 3:48 PM
WSR: 05-11-007

This information was input by DOR.

Date

Name

Alan R. Lynn

Signature

Title

Rules Coordinator

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization)
Department of Revenue

Private
 Public
 Governmental

Name of agency personnel responsible for:

Name	Office Location	Phone
Drafting.....James A. Winterstein	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-5880
Implementation.... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860
Enforcement..... Peri Maxey	1025 Union Ave. SE. Ste #200, Olympia ,Wa	(360) 570-5860

Has a small business economic impact statement been prepared under chapter 19.85 RCW?

Yes. Attach copy of small business economic impact statement.

A copy of the statement may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

No. Explain why no statement was prepared. A small business economic impact statement is not required for the reason that the rule does not impose any new performance requirement or administrative burden on any small business.

Is a cost-benefit analysis required under RCW 34.05.328?

Yes A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

phone

fax

e-mail

No: Please explain: The proposed rule is not a significant legislative rule as defined by RCW 34.05.328.