



RULE-MAKING ORDER

**CR-103 (June 2004)
(Implements RCW 34.05.360)**

Agency: Department of Revenue

- Permanent Rule**
- Emergency Rule**

Effective date of rule:
Permanent Rules
 31 days after filing.
 Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Effective date of rule:
Emergency Rules
 Immediately upon filing.
 Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?
 Yes No If Yes, explain:

Purpose: WAC 458-12-342 explains the valuation of new construction covered under the provisions of RCW 36.21.070 and 36.21.080. The rule has been amended to bring it into conformity with current law. The amendment clarifies when new construction, that is not completed before July 31 in any year, is added to the assessment roll. It also explains that an improvement located on leased public land is new construction for purposes of RCW 36.21.070 and 36.21.080. The rule has been updated regarding the time period for filing appeals of the value placed on new construction by the assessor.

Citation of existing rules affected by this order:

Repealed:
 Amended: WAC 458-12-342 New Construction--Assessment.
 Suspended:

Statutory authority for adoption: RCW 84.08.010 and 84.41.090

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR 05-11-007 on May 4, 2005.
 Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

EMERGENCY RULE ONLY

- Under RCW 34.05.350 the agency for good cause finds:
- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
 - That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted:

NAME (TYPE OR PRINT)

Janis P. Bianchi

SIGNATURE

TITLE

Manager
Interpretations and Technical Advice Unit

CODE REVISER USE ONLY

Filed: June 30, 2005

Time: 4:36 p.m.

WSR: 05-14-106

The above information was input by DOR.

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

**Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.**

The number of sections adopted in order to comply with:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	_____	Repealed	_____

The number of sections adopted at the request of a nongovernmental entity:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>1</u>	Repealed	_____
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
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The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>1</u>	Repealed	_____