



# EXPEDITED RULE MAKING

**CR-105 (June 2004)**  
(Implements RCW 34.05.353)  
**EXPEDITED RULE MAKING ONLY**

**Agency:** Department of Revenue

**Title of rule and other identifying information:** WAC 458-14-015 (Jurisdiction of county boards of equalization) lists the appeals county boards of equalization may hear and explains the circumstances under which the boards' may equalize property values on their own initiative.

### NOTICE

**THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO**

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**AND RECEIVED BY:** July 21, 2008

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** WAC 458-14-015 is being amended to add, at subsection (1), paragraph (p), the jurisdiction of the boards of equalization to hear appeals from decisions of the assessor pursuant to RCW 84.37.040 regarding deferrals under chapter 84.37 RCW (property tax limited income deferral program) as approved by the legislature in its November 2007 special session.

Copies of draft rules are available for viewing and printing on our website at:  
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

**Reasons supporting proposal:** To recognize 2007 legislation.

**Statutory authority for adoption:** RCW 84.08.010, 84.08.070, and 84.48.200

**Statute being implemented:** RCW 84.37.040

**Is rule necessary because of a:**

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

**Date** May 19, 2008

**Name**  
Alan R. Lynn

**Signature**

**Title** Rules Coordinator

### CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

**DATE:** May 19, 2008  
**TIME:** 2:41 PM

**WSR 08-11-080**

**Name of proponent:** Department of Revenue

- Private
- Public
- Governmental

**Name of agency personnel responsible for:**

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