



# PROPOSED RULE MAKING

## CR-102 (June 2004)

(Implements RCW 34.05.320)

Do NOT use for expedited rule making

Agency: Department of Revenue

- Preproposal Statement of Inquiry was filed as WSR 04-16-055 ; or
- 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:**

WAC 458-16-1000 Property belonging to federally recognized Indian tribes--Definitions--Exemption--Declaration process--Appeal rights.

**Hearing location(s):**

Capitol Plaza Building  
4<sup>th</sup> Floor Executive Large Conference Room  
1025 Union Avenue SE  
Olympia, Washington

Date: March 31, 2005 Time: 10:00 a.m.

**Date of intended adoption:** April 7, 2005  
(Note: This is NOT the effective date)

**Submit written comments to:**

Name: Kim Qually or Nathan Schreiner  
Address: Post Office Box 47453  
Olympia, Washington  
98504-7453  
e-mail KimQ@dor.wa.gov; NathanS@dor.wa.gov  
fax (360) 586-5543  
by March 31, 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:**

This rule describes the property tax exemption that may be claimed by a federally recognized Indian tribe for property exclusively used for essential government services in accordance with the 2004 changes to RCW 84.36.010 (chapter 236, Laws of 2004). The rule explains when property is used for "essential government services," how the exemption may be obtained, the Department of Revenue's role in granting or denying an exemption declaration, and how a tribe or an assessor may appeal an exemption determination by the Department of Revenue.

An emergency rule with the same topic is currently in effect. As compared to the emergency rule, the proposed rule adds additional examples and additional explanation of when property is "used" for essential government services.

**Reasons supporting proposal:**

To provide guidance and examples for Indian Tribes, local government officials, and Department of Revenue personnel to clarify the application and administration of the new property tax exemption.

**Statutory authority for adoption:**

RCW 84.36.865

**Statute being implemented:**

RCW 84.36.010

**Is rule necessary because of a:**

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

**CODE REVISER USE ONLY**

**Filed: February 15, 2005**  
**Time: 11:15 AM**  
**WSR: 05-05-063**

**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:**

Department of Revenue

- Private  
 Public  
 Governmental

**Name of agency personnel responsible for:**

	Name	Office Location	Phone
Drafting.....	Kim Qually Nathan Schreiner	1025 Union Ave. SE. Ste #544, Olympia ,Wa	(360) 570-6113; (360) 570-6136
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.

No. Explain why no statement was prepared: This rule does not impose any burden upon a 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: This is not a significant legislative rule as defined in RCW 34.05.328.