



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 458-16-110 (Rule 110) *Applications—Who must file, initial applications, annual declarations, appeals, filing fees, penalties, and refunds* explains the procedures property owners must follow to apply for and renew real and personal property tax exemptions and leasehold excise tax exemptions.

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: November 1, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department proposes to amend Rule 110 to:

- recognize section 305 of E2SHB 1597 (Chapter 106, Laws of 2010), which adds property of hospitals established under chapter 36.62 RCW to the property tax exemption for “hospitals”;
- recognize sections 301, 303, and 304 of SB 5468 (Chapter 111, Laws of 2007), which:
 - adds property of hospitals established under chapter 36.62 RCW to the property tax exemption for hospitals,
 - allows electronic filing,
 - replaces affidavits with certifying statements,
 - removes application and renewal fees, and
 - makes physical inspection of exempt premises discretionary with the Department;
- remove obsolete language and references.

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 recent legislation, and to update and remove obsolete information.

Statutory authority for adoption: RCW 84.08.010, RCW 84.08.070, and RCW 84.36.865

Statute being implemented: RCW 84.36.815, RCW 84.36.825; and RCW 84.36.830

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 August 31, 2010

Name (Type or print)
Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: August 31, 2010

TIME: 10:11 AM

WSR 10-18-075

Name of proponent: (person or organization) Washington State 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