



PREPROPOSAL STATEMENT OF INQUIRY

CR-101 (June 2004)
(Implements RCW 34.05.310)
Do NOT use for expedited rule making

Agency: Department of Revenue

Subject of possible rule making: Amendatory Section : WAC 458-16-180 - Cemeteries

Statutes authorizing the agency to adopt rules on this subject: RCW 84.36.020 and 84.36.865

Reasons why rules on this subject may be needed and what they might accomplish: WAC 458-16-180 explains the property tax exemption available under RCW 84.36.020 to public burying grounds or cemeteries. The Department is considering an amendment to this rule to more adequately inform those eligible to receive a property tax exemption under RCW 84.36.020. The rule was last amended in 1994, and the Department feels that the contents of the rule need to be clarified.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: None

Process for developing new rule (check all that apply):

- Negotiated rule making
- Pilot rule making
- Agency study
- Other (describe) Parties interested in this rule making may contact the individual listed

below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

How interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication:

Written comments may be submitted by mail, fax, or at the public meeting. Oral comments will be accepted at the public meeting. A preliminary draft of possible rule changes is available for viewing and printing on our website at: <http://dor.wa.gov/content/laws/RuleMaking/default.aspx>. Written comments on and/or requests for copies of the rule may be directed to: Kim M. Qually, Legislation and Policy Division, P. O. Box 47467, Olympia, WA 98504-7467; e-mail: kimq@dor.wa.gov; phone: (360) 570-6113; FAX (360) 664-0693.

Public meeting location:

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

Date: 10:00 **Time:** June 7, 2006

Date	CODE REVISER USE ONLY Filed: May 3, 2006 Time: 11:26 am WSR: 06-10-092 The above information was input by DOR
Name (type or print) Alan R. Lynn	
Signature	
Title Rules Coordinator	