



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: Amend Section: WAC 458-16-260 Nonprofit day care centers, libraries, orphanages, homes for sick or infirm, hospitals, outpatient dialysis facilities.

Statutes authorizing the agency to adopt rules on this subject: RCW 84.36.865, and 84.36.040

Reasons why rules on this subject may be needed and what they might accomplish: The Department anticipates amending this rule to clarify what property owned or used by a non-profit hospital qualifies for property tax exemption. The anticipated changes will provide a clear basis for determining when non-profit hospital property is exempt. For many years the focus has been on whether the property was used for inpatient care. An amended rule will focus on property that is fully integrated into a licensed hospital unit.

Identify other federal and state agencies that regulate this subject and the process coordinating the rule with these agencies: Washington State Department of Health licenses hospitals in Washington. The proposed rule will thus tie into the decisions made by the Department of Health regarding the extent of a hospital license.

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

- Negotiated rule making
- Pilot rule making
- Agency study

X 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 the anticipated changes is available upon request. Written comments on and/or requests for copies of the rule may be directed to: James A. Winterstein, Property Tax Division, P. O. Box 47471, Olympia, WA 98504-747471 e-mail: JimWi@dor.wa.gov; phone: (360) 570-5880; FAX: (360)586-7602.

Public meeting location:

Capitol Plaza Building
4th Floor Exec. Large Conference Room
1025 Union Avenue SE
Olympia, Washington

Date: August 18, 2009 **Time:** 10:00 a.m.

Date June 29, 2009

Name (type or print)

Gilbert W. Brewer

Signature

Title Assistant Director
Interpretations and Technical Advice Division

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STATE OF WASHINGTON
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