



# RULE-MAKING ORDER

**CR-103P (May 2009)**  
(Implements RCW 34.05.360)

**Agency:** Department of Revenue

**Permanent Rule Only**

**Effective date of rule:**

**Permanent Rules**

31 days after filing.

Other (specify) \_\_\_\_\_ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

**Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?**

Yes  No If Yes, explain:

**Purpose:** See attachment.

**Citation of existing rules affected by this order:**

Amended: See attachment.

**Statutory authority for adoption:** RCW 84.08.070, 84.34.141, 84.36.865. 84.52.0502

**Other authority :**

**PERMANENT RULE (Including Expedited Rule Making)**

Adopted under notice filed as WSR 09-14-137 on July 1, 2009.

Describe any changes other than editing from proposed to adopted version: **None**

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting: **An analysis was not prepared.**

**Date adopted:**

September 3, 2009

**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: September 03, 2009

TIME: 9:48 AM

**WSR 09-19-010**

**Note: If any category is left blank, it will be calculated as zero.  
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.  
A section may be counted in more than one category.

**The number of sections adopted in order to comply with:**

|                                         |     |       |         |          |          |       |
|-----------------------------------------|-----|-------|---------|----------|----------|-------|
| <b>Federal statute:</b>                 | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Federal rules or standards:</b>      | New | _____ | Amended | _____    | Repealed | _____ |
| <b>Recently enacted state statutes:</b> | New | _____ | Amended | <u>9</u> | Repealed | _____ |

**The number of sections adopted at the request of a nongovernmental entity:**

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted in the agency's own initiative:**

|     |       |         |          |          |       |
|-----|-------|---------|----------|----------|-------|
| New | _____ | Amended | <u>9</u> | Repealed | _____ |
|-----|-------|---------|----------|----------|-------|

**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

|     |       |         |       |          |       |
|-----|-------|---------|-------|----------|-------|
| New | _____ | Amended | _____ | Repealed | _____ |
|-----|-------|---------|-------|----------|-------|

**The number of sections adopted using:**

|                                       |     |       |         |       |          |       |
|---------------------------------------|-----|-------|---------|-------|----------|-------|
| <b>Negotiated rule making:</b>        | New | _____ | Amended | _____ | Repealed | _____ |
| <b>Pilot rule making:</b>             | New | _____ | Amended | _____ | Repealed | _____ |
| <b>Other alternative rule making:</b> | New | _____ | Amended | _____ | Repealed | _____ |



STATE OF WASHINGTON  
**DEPARTMENT OF REVENUE**

**WAC 458-16-280 etal.**  
**ATTACHMENT TO CR-103**

**Purpose:**

The Department is amending these rules to reflect the current content of the underlying statutes.

- WACs 458-16-280 and 458-16-282, which describe the property tax exemptions for art, scientific, and historical collections and for musical, dance, artistic, dramatic, and literary associations, are being amended to incorporate changes in the authorizing statute. The changes to RCW 84.36.060 allow the exempt property to be used by entities not entitled to receive a property tax exemption.
- WACs 458-19-070 and 458-19-075, which outline the process used in prorationing property tax levies under RCW 84.52.043 and 84.52.010, are being updated to include new property tax levies and the correct order for prorationing property tax levies.
- Recent changes to RCW 84.34.037 and 84.34.041 require the amendment of WACs 458-30-230 and 458-30-232 because there is a new procedure that may be used when classifying land as open space land under RCW 84.34.037 and timber land under RCW 84.34.041.
- WACs 458-30-295, 458-30-300, and 458-30-700 are being amended because of recent legislative changes to RCW 84.34.108, regarding the removal of land from classification under chapter 84.34 RCW, and to RCW 84.33.140 and RCW 84.33.145, regarding the removal of land from designation under chapter 84.33 RCW.

**Citation of existing rules affected by this order:**

- Amended: WAC 458-16-280 Art, scientific, and historical collections.  
WAC 458-16-282 Musical, dance, artistic, dramatic and literary associations.  
WAC 458-19-070 Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded.  
WAC 458-19-075 Constitutional one percent limit calculation.  
WAC 458-30-230 Application for open space classification.  
WAC 458-30-232 Application for timber land classification.  
WAC 458-30-295 Removal of classification.  
WAC 458-30-300 Additional tax -- Withdrawal or removal from classification.  
WAC 458-30-700 Designated forest land -- Removal -- Change in status -- Compensating tax.