



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:

See attachment

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: August 31, 2009

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

See attachment

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: The statutes authorizing these rules have been amended. RCW 84.36.060, interpreted in WACs 458-16-280 and 458-16-282, was amended by Laws of 2009 c 58 s 1 and Laws of 2003 c 121 s 1. RCW 84.52.043, interpreted in WAC 458-19-070, was amended by Laws of 2009 c 551 s 6. RCW 84.52.010, interpreted in WAC 458-19-075, was amended by Laws of 2009 c 551 s 7 and Laws of 2007 c 54 s 26. RCW 84.34.037, interpreted in WAC 458-30-230, was amended by Laws of 2009 c 350 s 13. RCW 84.34.041, interpreted in WAC 458-30-232, was amended by Laws of 2009 c 350 s 14. RCW 84.34.108, interpreted in WACs 458-30-295 and 458-30-300, was amended by Laws of 2009 c 246 s 2 & 3, 2009 c 255 s 2, 2009 c 354 s 3, 2009 c 513 s 2, 2007 c 54 s 25, and 2003 c 170 s 6. RCWs 84.33.140 and 84.33.145, interpreted in WAC 458-30-700, were amended by Laws of 2009 c 246 s 2, 2009 c 255 s 3, and 2009 c 354 s 2 & 4. The rules are being amended to reflect the current text of the underlying statutes.

Statutory authority for adoption:

RCW 84.08.070, 84.34.141, 84.36.865, 84.52.0502

Statute being implemented: RCW 84.33.140, 84.33.145, 84.34.037, 84.34.041, 84.34.108, 84.36.060, 84.52.043, 84.52.010.

Is rule necessary because of a:

Federal Law? Yes No
Federal Court Decision? Yes No
State Court Decision? Yes No

If yes, CITATION:

Date July 1, 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: July 01, 2009

TIME: 11:28 AM

WSR 09-14-137

Name of proponent: (person or organization)

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:

ATTACHMENT TO CR-105

Title of rule and other identifying information:

- 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.

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

The Department is proposing to amend these 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 and 458-30-300 and 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.