



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 458-16A-140 *Senior citizen, disabled person, and one hundred percent disabled veteran exemption — Exemption described — Exemption granted — Exemption denied — Freezing property values.* This rule explains how county assessors process a claimant's application form for the senior citizen, disabled person, or one hundred percent disabled veteran property tax exemption. The rule describes the exemption and what happens when the exemption is granted or denied by the assessor.

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 22, 2010

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

The Department of Revenue is proposing to amend this rule to recognize provisions of E2SHB 1208 (chapter 350, Laws of 2009). This legislation amended RCW 84.69.030 to change one of the requirements for administrative refunds of property taxes. Prior to passage of E2SHB, a petition for refund could be filed with the county treasurer requesting refund of taxes paid within the three years prior to requesting the refund. Now, the county treasurer is directed to only refund property taxes that were due within the three years prior to the refund request.

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 2009 legislation.

Statutory authority for adoption:
RCW 84.36.389 and 84.36.865

Statute being implemented:
RCW 84.69.030

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:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 22, 2010

TIME: 11:26 AM

WSR 10-19-148

Date September 22, 2010

Name (Type or print)
Alan R. Lynn

Signature

Title Rules Coordinator

Name of proponent: 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