



# 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 458-18-080 *Deferral of special assessments and/or property taxes – Duties of the department of revenue – State treasurer* – This rule explains the Department and State Treasurer’s responsibilities under the deferral program for special assessments and/or property taxes on residential housing created by chapter 84.38 RCW.
- WAC 458-18A-080 *Deferral of special assessments and/or property taxes – Duties of the department of revenue – State treasurer* – This rule explains the Department and State Treasurer’s responsibilities under the deferral program for special assessments and/or property taxes on residential housing created by chapter 84.37 RCW.

### 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 these rules to recognize that it is required to notify the Department of Licensing to show the state’s lien under these deferral programs on the certificate of title of a mobile home. The current rules explain that the state’s lien is to be shown on the certificate of ownership of a mobile home. This proposal recognizes legislative changes made in SB 6379 (chapter 161, Laws of 2010).

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 2010 legislation.

**Statutory authority for adoption:** RCW 84.38.180

**Statute being implemented:** RCW 84.38.100 and 84.37.070

**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:

**Date** September 22, 2010

**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 22, 2010

**TIME:** 10:36 AM

**WSR 10-19-142**

**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