



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

This rule draft is being proposed under an expedited rule-making process that does not require the agency to hold public hearings. Under no circumstances is this proposed rule to be used as a basis for determining tax liability or eligibility for a tax deduction, exemption, or credit.

AMENDATORY SECTION (Amending Order PT 84-4, filed 10/5/84)

WAC 458-18-080 Deferral of special assessments and/or property taxes--Duties of the department of revenue--State treasurer. The department (~~shall~~) will:

(1) Notify the county assessor as soon as possible of any declaration to defer, where any factor appears to disqualify the claimant;

(2) Certify to the state treasurer the amount due the respective treasurers for any special assessments and/or real property taxes deferred for that year;

(3) File a notice of the deferral with the county recorder or auditor;

(4) Notify the department of licensing to show the state's lien on the certificate of (~~ownership~~) title of a mobile home.

The department may audit any "declaration to defer" and/or "declaration to renew deferral" it deems necessary.

The state treasurer (~~shall~~) will pay, before delinquency, to the county treasurers and the treasurers of the respective local improvement districts the amounts certified by the department of revenue. The amount paid (~~shall~~) must be distributed to the districts which levied the taxes.

This rule draft is being proposed under an expedited rule-making process that does not require the agency to hold public hearings. Under no circumstances is this proposed rule to be used as a basis for determining tax liability or eligibility for a tax deduction, exemption, or credit.

AMENDATORY SECTION (Amending WSR 09-14-038, filed 6/24/09, effective 7/25/09)

WAC 458-18A-080 Deferral of special assessments and/or property taxes--Duties of the department of revenue--State treasurer. The department will:

(1) Notify the county assessor as soon as possible of any declaration to defer, where any factor appears to disqualify the claimant.

(2) Certify to the state treasurer the amount due the respective treasurers for any special assessments and/or real property taxes deferred for that year.

(3) File a notice of the deferral with the county recorder or auditor.

(4) Notify the department of licensing to show the state's lien on the certificate of (~~ownership~~) title of a mobile home.

(5) The department may audit any "declaration to defer" and/or "declaration to renew deferral" it deems necessary.

(6) The state treasurer will pay, before delinquency, to the county treasurers the amounts certified by the department of revenue. The amount paid must be distributed to the districts which levied the taxes.