



# 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:** WAC 458-18-220 provides the rate of interest that is to be included when property taxes are refunded. The rates are shown in chronological order with reference to the year in which the property taxes were paid. The rule is being amended to provide the rate of interest for treasury bill auction year 2009, which is the rate to be used for computing interest when refunding property taxes paid in 2010.

RCW 84.69.100 requires the Department to annually adopt a rule that specifies the rate of interest to be paid on refunds. This rule was previously amended on an emergency basis (WSR 10-02-028) because the rule-making process for a permanent rule could not be completed before January 1, 2010. This action adopts the changes into the permanent rule.

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

Repealed:

Amended: WAC 458-18-220 Refunds - Rate of Interest

Suspended:

**Statutory authority for adoption:** RCW 84.69.100

**Other authority :**

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

Adopted under notice filed as WSR 09-23-070 on November 13, 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:** March 10, 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:** March 10, 2010

**TIME:** 2:29 PM

**WSR 10-07-038**

**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	New	_____	Amended	_____	Repealed	_____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>1</u>	Repealed	_____

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

New	_____	Amended	_____	Repealed	_____
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**The number of sections adopted in the agency's own initiative:**

New	_____	Amended	_____	Repealed	_____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

New	_____	Amended	<u>1</u>	Repealed	_____
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**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	_____