



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 458-18A-060 *Deferral of special assessments and/or property taxes – Limitations of deferral – Interest* . A deferral under chapter 84.37 RCW cannot be granted if liens created by the deferrals of special assessments and/or real property taxes equal or exceed forty percent of the claimant's equity value in the property. Equity value is determined as of January 1 in the year the taxes are to be deferred. This rule explains how the amount of the lien is determined.

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: December 6, 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 that the state's lien under this program is shown on the certificate of title of a mobile home. The current rule explains 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 84.37.070

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 27, 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 27, 2010

TIME: 11:23 AM

WSR 10-20-057

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