



RULE-MAKING ORDER

CR-103 (June 2004)
(Implements RCW 34.05.360)

Agency: Department of Revenue

- Permanent Rule
- Emergency Rule

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)

Effective date of rule:

Emergency Rules

- Immediately upon filing.
- Later (specify) _____

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
 - No
- If Yes, explain:

Purpose:

The Department has amended these rules to incorporate statutory changes made to RCW 84.52.010 and 85.52.043. RCW 84.52.010 was amended by laws of 2005 c 122 s 2; 2004 c 129, s 21; 2004 c 80 s 3; and 2003 c 83 s 310. RCW 84.52.043 was amended by laws of 2005 c 122 s 3; 2004 c 80 s 4; and 2003 c 83 s 311.

The amended statutes describe the order in which property tax levies are to be prorated if either the constitutional 1% limit or the \$5.90 limit is exceeded. New taxing districts have been created by the Legislature and the prorationing order has also been changed.

Citation of existing rules affected by this order:

Amended: **WAC 458-19-005 "Definitions"**
WAC 458-19-070 "Procedure to adjust consolidated levy rate for taxing districts when the statutory aggregate dollar rate limit is exceeded" and
WAC 458-19-075 "Constitutional one percent limit calculation"

Statutory authority for adoption: RCW 84.52.010, 84.52.043, and 84.52.0502

Other authority :

PERMANENT RULE ONLY (Including Expedited Rule Making)

Adopted under notice filed as WSR **05-21-062** on **October 13, 2005**.

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.**

EMERGENCY RULE ONLY

Under RCW 34.05.350 the agency for good cause finds:

- That immediate adoption, amendment, or repeal of a rule is necessary for the preservation of the public health, safety, or general welfare, and that observing the time requirements of notice and opportunity to comment upon adoption of a permanent rule would be contrary to the public interest.
- That state or federal law or federal rule or a federal deadline for state receipt of federal funds requires immediate adoption of a rule.

Reasons for this finding:

Date adopted:

NAME (TYPE OR PRINT)

Janis P. Bianchi

SIGNATURE

TITLE

Manager
Interpretations and Technical Advice Unit

CODE REVISER USE ONLY

Filed: December 22, 2005

Time: 1:30 p.m.

WSR: 06-02-008

The above information was input by DOR.

**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:

Federal statute:	New	_____	Amended	_____	Repealed	_____
Federal rules or standards:	New	_____	Amended	_____	Repealed	_____
Recently enacted state statutes:	New	_____	Amended	<u>3</u>	Repealed	_____

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

New	_____	Amended	_____	Repealed	_____
-----	-------	---------	-------	----------	-------

The number of sections adopted in the agency's own initiative:

New	_____	Amended	<u>3</u>	Repealed	_____
-----	-------	---------	----------	----------	-------

The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	_____	Amended	_____	Repealed	_____
-----	-------	---------	-------	----------	-------

The number of sections adopted using:

Negotiated rule making:	New	_____	Amended	_____	Repealed	_____
Pilot rule making:	New	_____	Amended	_____	Repealed	_____
Other alternative rule making:	New	_____	Amended	<u>3</u>	Repealed	_____