



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:

Amendatory Section: WAC 458-30-262 *Agricultural land valuation – Interest rate – Property tax component*

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 April 5, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The purpose of this rule is to provide county assessors with the rate of interest and property tax component used in valuing farm and agricultural land classified under chapter 84.34 RCW (the Open Space Program).

This rule was recently amended to provide the information for assessment year 2010 (WSR 10-02-025). This amendment did not, however, correctly identify 2010 as the assessment year to which the values apply. The Department is proposing to amend this rule to correct this oversight. There is no change to the rate of interest and property tax component values.

Reasons supporting proposal:

This change is needed to clarify that the values in the rule apply to the 2010 assessment year.

Statutory authority for adoption:

RCW 84.34.065 and 84.34.141

Statute being implemented:

RCW 84.34.065

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:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: February 03, 2010

TIME: 10:45 AM

WSR 10-04-106

Date February 3, 2010

Name
Alan Lynn

Signature

Title
Rules Coordinator

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: