



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 458-30-300 Additional tax - Withdrawal or removal from classification;

WAC 458-30-330 Open space plan and public benefit rating system - Authorization and procedure to establish - Adoption - Notice to owner - Valuation; and

WAC 458-30-700 Designated forest land - Removal - Change in status - Compensating tax.

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 September 3, 2007

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

WAC 458-30-300 explains the process involved in removing land from classification under chapter 84.34 RCW, the Open Space Taxation Act. It includes a listing of events that trigger removal but do not result in the payment of additional tax, interest, and penalty generally due when land is removed from classification. WAC 458-30-700 contains similar provisions applicable to the removal of forest land from designation under chapter 84.33 RCW. This rule also outlines the collection and exemptions from the payment of compensating tax generally due upon removal. The statutes underlying WACs 458-30-300 and 458-30-700 were amended during the 2007 session to delete out-of-date information. The rules are being revised to reflect current law. WAC 458-30-330 explains the Public Benefit Rating System that some counties use to value classified open space land under chapter 84.34 RCW. The name of one of the recognized sources of open space priorities was changed during the 2007 session. The rule is being amended to recognize this change.

Reasons supporting proposal: The statutes authorizing these rules were amended by 2007 laws. RCW 84.34.108, which is interpreted in WAC 458-30-300, was amended by Laws of 2007 c 54 s 25 and RCW 84.33.140, which is interpreted in WAC 458-30-700, was amended by Laws of 2007 c 54 s 24. RCW 84.34.055, which is interpreted in WAC 458-30-330, was amended by Laws of 2007 c 241 s 73. The rules are being amended so they reflect the current text of the underlying statutes.

Copies of draft rules are available for viewing and printing on our website at:
<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Statutory authority for adoption: RCW 84.34.141 and RCW 84.08.070.

Statute being implemented: RCW 84.34.055, 84.34.108, and RCW 84.33.140

Is rule necessary because of a:

Federal Law? Yes No
Federal Court Decision? Yes No
State Court Decision? Yes No

If yes, CITATION:

Date

Name (Type or print)

Alan R. Lynn

Signature

Title

Rules Coordinator

Filed: July 2, 2007

Time: 4:02 p.m.

WSR: 07-14-107

The above information was input by DOR.

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: