



# PROPOSED RULE MAKING

## CR-102 (July 2022) (Implements RCW 34.05.320) Do NOT use for expedited rule making

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STATE OF WASHINGTON  
FILED

DATE: October 20, 2022  
TIME: 3:55 PM

WSR 22-22-009

Agency: Department of Revenue

- Original Notice
- Supplemental Notice to WSR \_\_\_\_\_
- Continuance of WSR \_\_\_\_\_

- Preproposal Statement of Inquiry was filed as WSR 22-16-058 ; or
- Expedited Rule Making--Proposed notice was filed as WSR \_\_\_\_\_; or
- Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or
- Proposal is exempt under RCW \_\_\_\_\_.

Title of rule and other identifying information: (describe subject) WAC 458-12-030 County appraisers' salary and classification plan; WAC 458-12-035 Standard forms.

Hearing location(s):

| Date:             | Time:   | Location: (be specific)  | Comment:  |
|-------------------|---------|--|---|
| December 14, 2022 | 10:00am | Hybrid -- in-person and virtual meeting<br>In person location:<br>Room 252<br>6400 Linderson Way<br>Tumwater, WA | To attend virtually by phone or video conference, contact Sierra Crumbaker at SierraC@dor.wa.gov for dial-in/login information. |

Date of intended adoption: December 28, 2022 (Note: This is **NOT** the effective date)

Submit written comments to:

Name: Leslie Mullin  
 Address: PO Box 47453, Olympia, WA 98504-7453  
 Email: [LeslieMu@dor.wa.gov](mailto:LeslieMu@dor.wa.gov)  
 Fax: 360-534-1606  
 Other:  
 By (date) December 16, 2022

Assistance for persons with disabilities:

Contact \_\_\_\_\_  
 Phone:  
 Fax:  
 TTY: 800-833-6384  
 Email:  
 Other:  
 By (date) \_\_\_\_\_

**Purpose of the proposal and its anticipated effects, including any changes in existing rules:** The purpose of this proposal is to repeal WAC 458-12-030 because it is outdated as the department of revenue does not perform the functions listed in the rule. WAC 458-12-035 is being amended to streamline the process for county assessors and county treasurers when updating forms normally provided by the department of revenue.

**Reasons supporting proposal:** The department is proposing to repeal WAC 458-12-030 because the rule is outdated, and the department is not the agency responsible for establishing and maintaining the salary and classification plans for appraisers employed by county assessors as described in RCW 36.21.011.

The department is proposing to update WAC 458-12-035 to clarify the process used by county assessors and county treasurers wanting to amend forms statutorily required to be provided by the department in Title 84 RCW.

**Statutory authority for adoption:** RCW 84.08.010 and 84.08.070

**Statute being implemented:** RCW 36.21.011 and RCW 84.08.020

Is rule necessary because of a:

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

If yes, CITATION:

**Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:** None

**Type of proponent:**  Private  Public  Governmental

**Name of proponent:** (person or organization) Department of Revenue

**Name of agency personnel responsible for:**

|                 | Name           | Office Location                       | Phone        |
|-----------------|----------------|---------------------------------------|--------------|
| Drafting:       | Leslie Mullin  | 6400 Linderson Way S.W., Tumwater, WA | 360-534-1589 |
| Implementation: | Heidi Geathers | 6400 Linderson Way S.W., Tumwater, WA | 360-534-1615 |
| Enforcement:    | Heidi Geathers | 6400 Linderson Way S.W., Tumwater, WA | 360-534-1615 |

**Is a school district fiscal impact statement required under [RCW 28A.305.135](#)?**

Yes  No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

**Is a cost-benefit analysis required under [RCW 34.05.328](#)?**

Yes: A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

No: Please explain: This rule is not a significant legislative rule as defined in RCW 34.05.328.

**Regulatory Fairness Act and Small Business Economic Impact Statement**

Note: The [Governor's Office for Regulatory Innovation and Assistance \(ORIA\)](#) provides support in completing this part.

**(1) Identification of exemptions:**

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see [chapter 19.85 RCW](#)). For additional information on exemptions, consult the [exemption guide published by ORIA](#). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.061](#) because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by [RCW 34.05.313](#) before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of [RCW 15.65.570\(2\)](#) because it was adopted by a referendum.

- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(3\)](#). Check all that apply:
- |   |   |
|---|---|
| <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(b)<br>(Internal government operations) | <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(e)<br>(Dictated by statute)  |
| <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(c)<br>(Incorporation by reference)     | <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(f)<br>(Set or adjust fees)   |
| <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(d)<br>(Correct or clarify language)    | <input type="checkbox"/> <a href="#">RCW 34.05.310</a> (4)(g)<br>(i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit) |
- This rule proposal, or portions of the proposal, is exempt under [RCW 19.85.025\(4\)](#) (does not affect small businesses).
- This rule proposal, or portions of the proposal, is exempt under RCW \_\_\_\_\_.

Explanation of how the above exemption(s) applies to the proposed rule:

**(2) Scope of exemptions:** *Check one.*

- The rule proposal is fully exempt (*skip section 3*). Exemptions identified above apply to all portions of the rule proposal.
- The rule proposal is partially exempt (*complete section 3*). The exemptions identified above apply to portions of the rule proposal, but less than the entire rule proposal. Provide details here (consider using [this template from ORIA](#)):
- The rule proposal is not exempt (*complete section 3*). No exemptions were identified above.

**(3) Small business economic impact statement:** *Complete this section if any portion is not exempt.*

If any portion of the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

- No Briefly summarize the agency's minor cost analysis and how the agency determined the proposed rule did not impose more-than-minor costs. While the proposed rule draft for WAC 458-12-035 does not meet the exemptions in chapter 34.05 RCW, the amendments do not impose more than minor costs on businesses, as defined in RCW 19.85.020(2), as the amendments do not propose any new requirements not already provided for in statute. The information being incorporated into this rule is being provided to county treasurers and county assessors to simplify the process if a county wants to make changes to department-provided forms as provided for in Title 84 RCW.
- Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses and a small business economic impact statement is required. Insert the required small business economic impact statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

Name:  
Address:  
Phone:  
Fax:  
TTY:  
Email:  
Other:

**Date:** October 20, 2022

**Name:** Atif Aziz

**Title:** Rules Coordinator

**Signature:**



REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 458-12-030

County appraisers' salary and classification plan.

DRAFT

AMENDATORY SECTION (Amending Order PT 68-6, filed 4/29/68)

**WAC 458-12-035 ((Standard)) Department approved forms.** ((All forms required to carry out the provisions of the statutes which are now used, or to be used in the future in connection with the assessment and collection of taxes, shall meet the standards as prescribed by the department of revenue. The forms now in use in the county assessors' and treasurers' offices shall be submitted to the department of revenue for review and approval upon request by the department.

It will be the policy of the department of revenue to permit use of all forms presently in use if, in the department's judgment, they adequately meet the standards and fulfill the statutory requirements. Once the department has approved the forms used in an office, the forms may be used until, in the opinion of the department, the forms need revision because of obsolescence caused by time or statutory change.

All forms shall be submitted in duplicate so that one copy of the approved form may be retained for the department of revenue.

After a complete review of all county and state forms, the state department of revenue will compile and adopt an official standard forms list for each county.))

(1) **Introduction.** RCW 84.08.020 requires the department of revenue (department) to prescribe all forms to be used in the assessment and collection of property taxes under Title 84 RCW. Certain modifications to these forms, including electronic forms, by county assessors and county treasurers, must be reviewed by the department. Requests for review of modified forms must be submitted to the department in the manner described in this rule.

(2) **Forms currently in use.** The department maintains a list of forms it is responsible for updating. These forms are used by county assessors and county treasurers to carry out the provisions of the assessment and collection of property taxes under Titles 84 RCW and 458 WAC. The department will permit the use of department forms revised by county assessors and treasurers if, in the department's judgment, they adequately meet the applicable statutory and program requirements.

(a) Once the department approves proposed revisions to a form, that form may be used until it needs revision because of obsolescence caused by time or statutory change. Each county assessor and treasurer is responsible for ensuring their office is utilizing the most current version of a form.

(b) Department approval is not required for changes to a form's contact information, such as a county employee's name, an office address, a phone number, an email address, hours of operation, etc. For example, RCW 84.34.030 requires that applications to classify land as farm and agricultural land be made to the county assessor on forms prepared by the department and supplied by the county assessor. If a county assessor elects to alter the department's application form, other than the changes described in this subsection, it must send its proposed changes to the department for approval.

(3) **Forms requiring approval.** A county choosing to use a modified form, with modifications other than those listed in subsection (2)(b) of this rule and the form has not been reviewed by the department, must submit the form to the department for review and approval to ensure it meets the applicable statutory and program requirements under Titles 84 RCW and 458 WAC, as follows:

(a) The county must electronically submit the form for review to the department's property tax division and provide the proposed form revisions;

(b) The department will review the proposed form revisions and notify the county if it approves the changes or if additional changes need to be made; and

(c) Once the department approves the form revisions and the county updates the form for public use, the county must send an electronic copy of the final revised form to the department's property tax division. The department will maintain a copy of the revised form as described in subsection (4) of this rule. If a county chooses not to make the required changes, it must use the department's version of the form at dor.wa.gov.

(4) **Form retention.** The department will keep an electronic copy of each form it has reviewed and approved for a county when the form is required to be provided by the department under Title 84 RCW or 458 WAC.

(Rule derived from RCW 84.08.020; 84.48.010; 84.56.050; TCR 10-30-1940.)