WAC 251-22-170 Military leave. (1) Employees shall be entitled to military leave with pay not to exceed fifteen working days during each year, beginning October 1st and ending the following September 30th, in order to report for active duty, when called, or to take part in active training duty in such manner and at such time as they may be ordered to active duty or active training duty in the Washington National Guard or of the Army, Navy, Air Force, Coast Guard, or Marine Corps reserve of the United States or of any organized reserve or armed forces of the United States.

- (2) Such leave shall be in addition to any vacation and sick leave to which an employee is entitled and shall not result in any reduction of benefits, performance ratings, privileges or pay.
- (3) During military leave, the employee shall receive the normal base pay.
- (4) Employees required to appear during working hours for a physical examination to determine physical fitness for military service shall receive full pay for the time required to complete the examination.

[Statutory Authority: RCW 41.06.150. 01-23-013, § 251-22-170, filed 11/8/01, effective 1/1/02. Statutory Authority: RCW 28B.16.100. 91-16-054, § 251-22-170, filed 8/1/91, effective 9/1/91. Statutory Authority: RCW 28B.16.100 and 38.40.060. 89-22-018, § 251-22-170, filed 10/24/89, effective 12/1/89. Statutory Authority: RCW 28B.16.100. 87-20-025 (Order 161), § 251-22-170, filed 9/30/87; 83-20-020 (Order 108), § 251-22-170, filed 9/23/83, effective 10/24/83; Order 61, § 251-22-170, filed 8/30/77, effective 10/1/77; Order 3, § 251-22-170, filed 1/15/71.]

Title 260 WAC HORSE RACING COMMISSION

Chapters 260-75

Satellite locations.

Chapter 260-75 WAC SATELLITE LOCATIONS

WAC

260-75-010

Repealed.

DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

260-75-010

Satellite locations daily fee. [Statutory Authority: RCW 67.16.040. 91-15-036, § 260-75-010, filed 7/16/91, effective 8/16/91.] Repealed by 01-22-074, filed 11/2/01, effective 12/3/01. Statutory Authority: RCW 67.16.040.

WAC 260-75-010 Repealed. See Disposition Table at beginning of this chapter.

Title 262 WAC HOUSING FINANCE COMMISSION

Chapters 262-01

Organization and procedures.

Chapter 262-01 WAC ORGANIZATION AND PROCEDURES

WAC 262-01-110

Contents of the qualified allocation plan.

262-01-130

Tax credit program.

WAC 262-01-110 Contents of the qualified allocation plan. (1) The commission shall adopt a qualified allocation

plan as required under section 42 of the code (the "plan"), which shall:

- (a) Set forth selection criteria to be used to determine housing priorities of the commission which are appropriate to local conditions;
- (b) Give preference in allocating housing credit dollar amounts among projects that:
 - (i) Serve the lowest income tenants;
- (ii) Are obligated to serve qualified tenants for the longest periods; and
- (iii) Are located in qualified census tracts and the development of which will contribute to a concerted community revitalization plan; and
- (c) Provide a procedure which the commission shall follow in monitoring projects for noncompliance and for notifying the Internal Revenue Service of such noncompliance and in monitoring for noncompliance with habitability standards through regular site visits.
- (2) The plan shall include the following selection criteria among others, for allocating housing credit dollar amounts: Project location, housing needs characteristics, project characteristics (including whether the project includes the use of existing housing as part of a community revitalization plan), sponsor characteristics, tenant populations with special needs, use of public housing waiting lists, tenant populations of individuals with children, projects intended for eventual tenant ownership, project feasibility, and viability as a lowincome housing project.

[Statutory Authority: RCW 43.180.040(3). 01-11-034, § 262-01-110, filed 5/8/01, effective 6/8/01. Statutory Authority: RCW 43.180.040. 93-01-122, § 262-01-110, filed 12/21/92, effective 1/21/93.]

WAC 262-01-130 Tax credit program. (1) Applicants for tax credit shall submit a completed application in the form prescribed by the commission and the required application fee by the deadline set by the commission each year. The commission will not accept additional information or material changes to an application except as allowed during a prescribed correction period.

(2) As part of its application, each applicant shall submit, among other things:

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- (a) Its federal identification number or, if the applicant is an individual, its Social Security number;
- (b) Evidence that it has control of all land necessary for completion of the project;
- (c) A comprehensive market study of the housing needs of low-income individuals in the area to be served by the project;
- (d) If applicable, a relocation plan for residents approved by the appropriate governmental authority;
- (e) Evidence that the project is consistent with the applicable state or local consolidated plan;
- (f) A written commitment to notify the relevant local public housing authority of the availability of units in the project;
- (g) Evidence of the financial capacity and experience of the development team; and
- (h) Evidence of the experience of the property management team.
- (3)(a) The commission will rank projects proposed by tax credit applicants based upon the degree to which they meet the criteria set forth by the commission in subsection (5) of this section. The commission may decline to consider a project that fails to meet minimum standards established by the commission for such an evaluation.
- (b) Notwithstanding applicant characterization, the commission may determine the scope of or otherwise define a "project" or "projects" for purposes of ranking applications and reserving and allocating tax credit.
- (4) In order to qualify to receive tax credit, a project shall meet all of the requirements of section 42 of the code.
- (5) For the purposes of ranking projects and allocating credit dollar amounts, the commission will give preference to projects that serve the lowest income tenants, that are obligated to serve low-income tenants for the longest periods, and that are located in qualified census tracts and the development of which will contribute to a concerted community revitalization plan. In determining housing priorities, the commission will consider sponsor and project characteristics. The commission will give weight to those projects which, among other things:
- (a) Are located in areas of special need as demonstrated by location, population, income levels, availability of affordable housing and public housing waiting lists;
- (b) Set aside units for special needs populations, such as large households, the elderly, the homeless and/or the disabled:
- (c) Preserve federally assisted projects as low-income housing units;
 - (d) Rehabilitate buildings for residential use;
- (e) Include the use of existing housing as part of a community revitalization plan;
 - (f) Are smaller projects;
- (g) Have received written authorization to proceed as a United States Department of Agriculture Rural Housing Service multifamily new construction project approved by the commission;
 - (h) Are historic properties;
 - (i) Are located in targeted areas;
 - (j) Leverage public resources;
 - (k) Maximize the use of credits;

- (l) Demonstrate a readiness to proceed;
- (m) Serve tenant populations of individuals with children; and
 - (n) Are intended for eventual tenant ownership.
- (6)(a) The commission will reserve at least ten percent of the state housing credit ceiling for a calendar year for projects in which qualified nonprofit organizations have an ownership interest and materially participate in the development and operation of the projects throughout the compliance period, all as described in the code. A qualified nonprofit organization is an organization described in section 501 (c)(3) or (4) of the code, which is determined by the commission not to be affiliated with or controlled by a for-profit organization and one of whose exempt purposes includes the fostering of low-income housing.
- (b) The commission may also reserve a portion or portions of its state housing credit ceiling for other types of projects or sponsors.
- (7) The commission will determine the amount of tax credit necessary for the project's financial feasibility and viability as a qualified low-income housing project. The commission will not allocate or award to a project more than the minimum amount of tax credit required to ensure a project's financial feasibility and viability.
 - (8) The commission may:
- (a) Restrict the maximum amount of development costs on a per unit basis;
- (b) Limit the maximum rehabilitation contingency and the maximum construction contingency;
- (c) Restrict the maximum annual amount of tax credit for each low-income housing unit;
- (d) Establish a maximum amount of credit an applicant may receive;
- (e) Establish a maximum amount of tax credit a project may receive;
- (f) Establish maximum developer fees and consultant fees; and
- (g) Limit the amount of contractor's profit and overhead. The commission may also limit the amount of credit received or establish other limits for other reasons.
- (9)(a) As a condition of receiving tax credit, an applicant shall enter into agreements with the commission, in forms acceptable to the commission, which contain the terms under which the commission reserves credit for a project and, if applicable, provides a carryover allocation for a project.
- (b) As a condition to receiving tax credit, an owner shall enter into an extended use agreement with the commission, in a form acceptable to the commission, which restricts the use of the project for a minimum of thirty years and which describes the applicable commitments and covenants made by the owner. The extended use agreement shall be recorded in a first lien position as a restrictive covenant running with the land.
- (10) In order to qualify for a carryover allocation, an applicant shall demonstrate, among other things, that:
- (a) The applicant has either acquired the land or has a long term lease on the land;
- (b) The applicant's basis in the project is more than ten percent of the applicant's reasonably expected basis in the project; and

- (c) The applicant has received a conditional commitment for financing.
- (11) An applicant that has received a carryover allocation of tax credit shall demonstrate to the commission's satisfaction that the applicant has made substantial progress towards completion of the project.
- (12) An applicant shall demonstrate to the commission's satisfaction substantial compliance with all contractual obligations to the commission before the commission issues an Internal Revenue Service low-income housing credit certificate.
- (13) Unless the commission makes an exception, a transfer of an interest in a project shall require the prior approval of the commission. A transfer or assignment without the commission's prior approval may result in a cancellation of tax credit for a project.
- (14) To participate in the tax credit program, an applicant shall pay all required commission fees and comply with all applicable requirements and deadlines. Failure to do so may result in disqualification or cancellation of the project, application or tax credit reservation, allocation or award.
- (15) For purposes of awarding tax credit, certain rules in this section do not apply to tax credit projects financed with tax-exempt bonds.
- (16)(a) The commission may perform on-site inspections of projects, interview residents, review residents' applications and financial information, and review an applicant's or an owner's books and records. The applicant or owner shall provide the commission with all requested documentation, including periodic reports and certificates; shall provide the commission access to the project; and shall retain records as required by the code and the extended use agreement.
- (b) The commission will monitor compliance of the projects receiving credit with the code and with contractual commitments to the commission. The commission will notify the Internal Revenue Service when instances of noncompliance come to its attention.

[Statutory Authority: RCW 43.180.040(3). 01-11-034, § 262-01-130, filed 5/8/01, effective 6/8/01; 97-20-086, § 262-01-130, filed 9/29/97, effective 10/30/97.]

Title 263 WAC

INDUSTRIAL INSURANCE APPEALS, BOARD OF

Chapters 263-12

Practice and procedure.

Chapter 263-12 WAC
PRACTICE AND PROCEDURE

WAC

263-12-050 263-12-059 Contents of notice of appeal.

Appeals arising under the Washington Industrial Safety and Health Act—Notice to interested employees.

- WAC 263-12-050 Contents of notice of appeal. The board's jurisdiction shall be invoked by filing a written notice of appeal.
- (1) **General Rule.** In all appeals, the notice of appeal shall contain where applicable:
- (a) The name and address of the appealing party and of the party's representative, if any;
- (b) A statement identifying the date and content of the department order, decision or award being appealed. This requirement may be satisfied by attaching a copy of the order, decision or award:
- (c) The reason why the appealing party considers such order, decision or award to be unjust or unlawful;
- (d) A statement of facts in full detail in support of each stated reason;
 - (e) The specific nature and extent of the relief sought;
- (f) The place, most convenient to the appealing party and that party's witnesses, where board proceedings are requested to be held:
- (g) A statement that the person signing the notice of appeal has read it and that to the best of his or her knowledge the contents are true.
- (h) The signature of the appealing party or the party's representative.
- (2) **Industrial Insurance Appeals.** In appeals arising under the Industrial Insurance Act (Title 51 RCW), the notice of appeal shall also contain:
 - (a) The name and address of the injured worker;
- (b) The name and address of the worker's employer at the time the injury occurred;
- (c) In the case of occupational disease, the name and address of all employers in whose employment the worker was allegedly exposed to conditions that gave rise to the occupational disease;
 - (d) The nature of the injury or occupational disease.
- (e) The time when and the place where the injury occurred or the occupational disease arose;
- (3) Crime Victims' Compensation Act. In appeals arising under the Crime Victims' Compensation Act (chapter 7.68 RCW), the notice of appeal shall also contain:
- (a) The time when and the place where the criminal act occurred:
- (b) The name and address of the alleged perpetrator of the crime; and
 - (c) The nature of the injury.
- (4) Assessment Appeals. In appeals from a notice of assessment arising under chapter 51.48 RCW or in cases arising from an assessment under the Worker and Community Right to Know Act (chapter 49.70 RCW), the notice of appeal shall also contain:
- (a) A statement setting forth with particularity the reason for the appeal; and
 - (b) The amounts, if any, that the party admits are due;
- (5) **LEOFF Appeals.** In appeals arising under the special death benefit provision of the Law Enforcement Officers' and Fire Fighters' Retirement System (chapter 41.26 RCW), the notice of appeal shall also contain:
- (a) The time when and the place where the death occurred; and

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