## Title 458 WAC REVENUE, DEPARTMENT OF

Chapters			95-07-067, filed 3/14/95, effective 4/14/95. Statutory
458-07	Valuation and revaluation of real prop-	450 00 000	Authority: RCW 82.32.300.
	erty.	458-08-060	Appearance and practice before agency—Former employee as expert witness. [Statutory Authority: RCW
458-10	Accreditation of real property appraisers.		82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR
458-12	Property tax division—Rules for asses-		85-1), § 458-08-060, filed 11/18/85.] Repealed by WSR
	sors.		95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
458-14	County boards of equalization.	458-08-070	Pleadings. [Statutory Authority: RCW 82.01.060(2) and
458-15	Historic property.		34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-
458-16	Property tax—Exemptions.		070, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW
458-16A	Property tax—Exemptions—Homes for		82.32.300.
	the aging, senior citizens and disabled	458-08-080	Discovery in contested cases—Scope. [Statutory
458-17	persons. Assessment and taxation of ships and ves-		Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-080, filed 11/18/85.]
430-17	sels.		Repealed by WSR 95-07-067, filed 3/14/95, effective
458-18	Property tax—Abatements, credits, defer-	458-08-090	4/14/95. Statutory Authority: RCW 82.32.300.
130 10	rals and refunds.	438-08-090	Depositions and interrogatories in contested cases— Right to take. [Statutory Authority: RCW 82.01.060(2)
458-18A	Limited income deferral program.		and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-
458-19	Property tax levies, rates, and limits.		08-090, filed 11/18/85.] Repealed by WSR 95-07-067,
458-20	Excise tax rules.		filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
458-28	Taxation of financial businesses by cities	458-08-100	Depositions and interrogatories in contested cases—
	or towns.		Officer before whom taken. [Statutory Authority: RCW
458-29A	Leasehold excise tax.		82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-100, filed 11/18/85.] Repealed by WSR
458-30	<b>Open Space Taxation Act rules.</b>		95-07-067, filed 3/14/95, effective 4/14/95. Statutory
458-40	Taxation of forest land and timber.	458-08-110	Authority: RCW 82.32.300.
458-50	Intercounty utilities and transportation	438-08-110	Depositions and interrogatories in contested cases— Authorization. [Statutory Authority: RCW 82.01.060(2)
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458-53 459-57	Property tax annual ratio study.		08-110, filed 11/18/85.] Repealed by WSR 95-07-067,
458-57	State of Washington Estate and Transfer Tax Reform Act rules.		filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
458-61A	Real estate excise tax.	458-08-120	Depositions and interrogatories in contested cases—
430-01A	Real estate excise tax.		Protection of parties and deponents. [Statutory Author-
458-276	Access to public records		
458-276	Access to public records.		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
	•		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective
	Access to public records.  POSITION OF CHAPTERS FORMERLY  CODIFIED IN THIS TITLE	458-08-130	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE	458-08-130	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective
DIS	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE Chapter 458-08	458-08-130	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
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DIS	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR	458-08-130 458-08-140	ity: RCW 82.01.060(2) and 34.12.080. WSR \$5-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—
DIS	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2)
UNIFORM F 458-08-010	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067,
DIS	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2)		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:
UNIFORM F 458-08-010	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.312.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067.		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
UNIFORM F 458-08-010	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:	458-08-140	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority:
UNIFORM F 458-08-010 458-08-020	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-08-140	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
UNIFORM F 458-08-010	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:	458-08-140	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority:
UNIFORM F 458-08-010 458-08-020	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-	458-08-140 458-08-150	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
UNIFORM F 458-08-010 458-08-020	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed	458-08-140	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.31.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use
UNIFORM F 458-08-010 458-08-020	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-	458-08-140 458-08-150	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
UNIFORM F 458-08-010 458-08-020	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.32.300. dos.] (11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of	458-08-140 458-08-150	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23.00. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed
UNIFORM F 458-08-010 458-08-020 458-08-030	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060	458-08-140 458-08-150	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW
UNIFORM F 458-08-010 458-08-020 458-08-030	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.32.300. dos.] (11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of	458-08-140 458-08-150	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23.00. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed
UNIFORM F 458-08-010 458-08-020 458-08-030	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82	458-08-140 458-08-150 458-08-160	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23.00. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Sees of officers and deponents. [Statutory Authority: RCW 82.92.00.
UNIFORM F 458-08-010 458-08-020 458-08-030	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-08-140 458-08-150 458-08-160	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Fees of officers and deponents. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
UNIFORM F 458-08-010 458-08-020 458-08-030	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82	458-08-140 458-08-150 458-08-160	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23.00. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Sees of officers and deponents. [Statutory Authority: RCW 82.92.00.
UNIFORM F 458-08-010 458-08-020 458-08-030	Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Appearance and practice before agency—Appearance by former employee of agency or former member of attorney general's staff. [Statutory Authority: RCW	458-08-140 458-08-150 458-08-160 458-08-170	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), §
UNIFORM F 458-08-010 458-08-020 458-08-030	POSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE  Chapter 458-08 PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES  Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.  Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.  Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060 (2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.  Appearance and practice before agency—Appearance by former employee of agency or former member of	458-08-140 458-08-150 458-08-160	ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective

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	34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-180, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-060	Form and contents of complaint. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-060, filed 9/10/82; Order NET 72-2, § 458-24-060, filed 9/29/72.] Repealed by WSR 96-21-141, filed
458-08-190	Depositions upon interrogatories—Interrogation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-190, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95,	458-24-070	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354. Penalties. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-070, filed
458-08-200	effective 4/14/95. Statutory Authority: RCW 82.32.300. Depositions upon interrogatories—Attestation and return. [Statutory Authority: RCW 82.01.060(2) and		9/10/82.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.
	34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-200, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-080	Cigarette wholesalers and retailers—Determination of cost. [Statutory Authority: RCW 19.91.180(1). WSR 85-01-061 (Order NET 84-5), § 458-24-080, filed 12/17/84. Statutory Authority: RCW 82.32.300. WSR
458-08-210	Depositions upon interrogatories—Provisions of deposition rule. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-210, filed 11/18/85.] Repealed by WSR 95-07-067, filed		82-24-028 (Order NET 82-11), § 458-24-080, filed 11/23/82.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05-354.
	3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-090	Basic cost of cigarettes—How calculated. [Statutory Authority: RCW 19.91.180(1). WSR 85-01-061 (Order
458-08-220	82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-220, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory		NET 84-5), § 458-24-090, filed 12/17/84.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-08-230	Authority: RCW 82.32.300. Requests for admission. [Statutory Authority: RCW		PROPERTY TAX ANNUAL RATIO STUDY
130 00 230	82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-230, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-010	Declaration of purpose. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-010, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority:
458-08-240	Subpoenas. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-		RCW 84.48.075. Later promulgation, see WAC 458-53-010.
	08-240, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-020	Definitions. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-020, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-
458-08-250	Settlement. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-		3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-020.
	08-250, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-030	Stratification of assessment rolls—Real property. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-030, filed 1/19/78.] Repealed
458-08-260	Decision procedure. [Statutory Authority: RCW 82.01060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-260, filed 11/18/85.] Repealed by WSR 95-07.07. filed 3/14/05. effective 4/14/05. Statutory	450 52 040	by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-030.
458-08-270	07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Review procedures. [Statutory Authority: RCW 82.01	458-52-040	Land Use Code—Abstract report. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-040, filed 1/19/78.] Repealed by WSR 79-11-
130 00 270	060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-270, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory		029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-050.
	Authority: RCW 82.32.300.	458-52-050	Stratification—Personal property. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), §
Reviser's 1 20-10002.	note: Later promulgation, see WAC 458-20-10001 and 458- Chapter 458-24		458-52-050, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC
UNFAIR CIG	ARETTE SALES BELOW COST ACT RULES AND REGULATIONS	458-52-060	458-53-060. Sales studies. [Statutory Authority: RCW 84.48.075.
458-24-010	General. [Order NET 72-2, § 458-24-010, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05		WSR 78-02-052 (Order PT 78-1), § 458-52-060, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-070.
458-24-020	354. Unlawful practices. [Statutory Authority: RCW 82.32300. WSR 82-19-028 (Order NET 82-9), § 458-24-020, filed 9/10/82; Order NET 72-2, § 458-24-020, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05	458-52-070	Real property appraisal studies. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-070, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-130.
450 24 020	354.	458-52-080	Personal property audit studies. [Statutory Authority:
458-24-030	Licenses, bond. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-030, filed 9/10/82; Order NET 72-2, § 458-24-030, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.		RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-080, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-140.
458-24-040	Legal action, remedies. [Order NET 72-2, § 458-24-040, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-52-090	Indicated real property ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-090, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory
458-24-050	Administrative remedies. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-050. filed 9/10/82: Order NET 72-2, & 458-24-050.	458-52-100	Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-150. Indicated personal property ratio—Computation. [Statu-
	24-050, filed 9/10/82; Order NET 72-2, § 458-24-050, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	430-32-100	indicated personal property ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-100, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79.

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	Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-160.		96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-52-110	Final indicated ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-110, filed 1/19/78.] Repealed by WSR 79-11-	458-56-140	(Reserved.) Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
	029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-170.	458-56-150	Penalties. [Order IT-75-1, § 458-56-150, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05-
458-52-120	Use of indicated ratios. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-120, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-	458-56-160	.354. Payment of tax. [Order IT-75-1, § 458-56-160, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.
458-52-130	180. County assessor's review. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-130, filed 1/19/78.] Repealed by WSR 79-11-029	458-56-170	Gifts taxable as inheritance. [Order IT-75-1, § 458-56-170, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
	(Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-190.	458-56-180	Gift tax returns. [Order IT-75-1, \$ 458-56-180, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05
458-52-140	Certification of county indicated ratios. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-140, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory	458-56-190	354. Liens. [Order IT-75-1, § 458-56-190, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-52-150	Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-200. Assessor's appeal. [Statutory Authority: RCW 84.48	458-56-200	Valuation of securities and accounts. [Order IT-75-1, § 458-56-200, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory
	075. WSR 78-02-052 (Order PT 78-1), § 458-52-150, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-210.	458-56-210	Authority: RCW 34.05.354. Federal audits. [Order IT-75-1, § 458-56-210, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05-354.
	Chapter 458-56 RULES RELATING TO GIFT TAXES	458-56-220	Receipts. [Order IT-75-1, § 458-56-220, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective
458-56-010	Scope of rules. [Order IT-75-1, § 458-56-010, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.	458-56-230	11/23/96. Statutory Authority: RCW 34.05.354. Appeals and appellate procedure. [Order IT-75-1, § 458-56-230, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory
458-56-020	Imposition of tax. [Order IT-75-1, § 458-56-020, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.		Authority: RCW 34.05.354.  Chapter 458-60 REAL ESTATE EXCISE TAX
458-56-030	Requirement of return. [Order IT-75-1, § 458-56-030,	458-60-002	Real estate excise tax—Definitions. [Statutory Author-
	filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.		ity: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Stat-
458-56-040	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW	458-60-010	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy.
458-56-040 458-56-050	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05		(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-010 458-60-020	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later
458-56-050	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory		(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-
458-56-050 458-56-060	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory	458-60-020 458-60-030	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-050 458-56-060 458-56-070	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-020	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC. Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-050 458-56-060 458-56-070 458-56-080	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed	458-60-020 458-60-030	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Payment of the excise tax on real estate sales—Recording instrument of conveyance. [Statutory Authority:
458-56-050 458-56-060 458-56-070 458-56-080 458-56-090	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Valuation of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Valuation of property. [Order IT-75-1, § 458-56-100, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-020 458-60-030 458-60-040	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Payment of the excise tax on real estate sales—Record-
458-56-050 458-56-060 458-56-070 458-56-080 458-56-090	10/23/96, effective 11/23/96. Štatutory Authority: RCW 34.05.354.  Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Štatutory Authority: RCW 34.05.354.  Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Valuation of property. [Order IT-75-1, § 458-56-100, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Exempt gifts. [Order IT-75-1, § 458-56-110, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.  Exempt gifts. [Order IT-75-1, § 458-56-110, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-020 458-60-030 458-60-040	(Órder PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.  Payment of the excise tax on real estate sales—Recording instrument of conveyance. [Statutory Authority: RCW 82.45.120 and 82.45.150. Later PT 80-2), § 458-60-045, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 80-2), § 458-60-045, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.150. Later

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458-60-048	82.45.150. Later promulgation, see chapter 458-61 WAC. Real estate excise tax affidavit—When required—When not required. [Statutory Authority: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-048, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see	458-61-080	ity: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), \$ 458-61-070, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Affidavit requirements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, \$ 458-
	chapter 458-61 WAC.  Chapter 458-61  REAL ESTATE EXCISE TAX		61-080, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-080, filed 1/16/87; WSR 86-
458-61-010	Authority. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-010, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		16-080 (Order PT 86-3), § 458-61-080, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-080, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-080, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promul-
458-61-015	General information. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-015, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-090	gation, see chapter 458-61A WAC. Date of sale—Interest and penalty. [Statutory Authority: RCW 82.45.150 and 82.32.300. WSR 99-14-053, § 458-61-090, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-090, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150.
458-61-020	General provisions pursuant to chapter 82.32 RCW. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-020, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-100	WSR 82-15-070 (Order PT 82-5), § 458-61-090, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Refunds of tax paid. [Statutory Authority: RCW 82.45
458-61-025	Taxability of the transfer or acquisition of the controlling interest of an entity with an interest in real property located in this state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-025, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.		150, 82.32.300, and 82.01.060(2). WSR 03-18-023, \$ 458-61-100, filed 8/25/03, effective 9/25/03. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, \$ 458-61-100, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), \$ 458-61-100, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), \$ 458-61-100, filed 8/2/84; WSR 83-02-022 (Order PT 82-10), \$ 458-61-100, filed 12/28/82; WSR 82-15-070 (Order PT 82-
458-61-030	Definitions. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-030, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-12-016 (Order PT 87-4), § 458-61-030, filed 5/27/87; WSR 87-03-036 (Order PT 87-1), § 458-61-030, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-030, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-030, filed 8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-	458-61-110	5), § 458-61-100, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Tax appeals. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-110, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
	030, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-030, filed 7/21/82. Formerly chapter 458-60 WAC.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-120	Evasion penalty. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-120, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-120, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory
458-61-040	Tax imposed. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-040, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-130	Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Department audit responsibility. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-130, filed 2/1/94, effective 3/4/94. Statutory
458-61-050	Payment of tax—County treasurer as agent for the state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-050, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-050, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), §		Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-130, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
	458-61-050, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-050, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A	458-61-140	Compliance. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-140, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-060	WAC. Disposition of proceeds. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-060, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-060, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-060, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see	458-61-150	Supplemental statements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-150, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-150, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-150, filed 8/6/86.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
458-61-070	chapter 458-61A WAC. Affidavit batch transmittal. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-070, filed 2/1/94, effective 3/4/94. Statutory Author-	458-61-200	Apartments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-200, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT

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458-61-210	82-5), § 458-61-200, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Assignments—Purchasers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-210, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-210, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-210, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-210, filed 8/2/9/44. WSR 9.30.032 (Order PT 84-1).	458-61-290	filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. Contract. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-290, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-290, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-290, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A
458-61-220	8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-210, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-210, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Assignments—Sellers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-220, filed 2/1/94, effective 3/4/94. Statutory Author-	458-61-300	WAC. Contractor. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-300, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-300, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
	ity: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-220, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-220, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-310 458-61-320	Corporation—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-310, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. Corporation—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT
458-61-225	Assumption of debt. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-225, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45-150. Later promulgation, see chapter 458-61A WAC.		86-3), § 458-61-320, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-320, filed 8/2/84; WSR 82- 15-070 (Order PT 82-5), § 458-61-320, filed 72/182.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-230	Bankruptey. [Statutory Authority: RCW 82.32.300, 84.45.150, 11 U.S.C. sec. 1146(c) and 12 U.S.C. sec. 1231(c). WSR 00-09-002, § 458-61-230, filed 4/5/00, effective 5/6/00. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-230, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 90-01-003, § 458-61-230, filed 12/7/89, effective 1/7/90; WSR 86-16-080 (Order PT 86-3), § 458-61-230, filed 8/6/86; WSR 84-	458-61-330	Foreclosure—Deeds in lieu of foreclosure. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-330, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-330, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
458-61-235	17-002 (Order PT 84-3), § 458-61-230, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-230, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Boundary line adjustments. [Statutory Authority: RCW	458-61-335	Easements, development rights, water rights and air rights. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-335, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-335, filed 1/16/87.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority:
	82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-235, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-340	RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Community property—Dissolution of marriage/divorce. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-340, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and
458-61-240	Care, comfort and support. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-240, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-340, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
458-61-250	Cemetery lots or graves. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-250, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-250, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05.	458-61-350 458-61-360	Earnest money receipts. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-350, filed 7/21/82.] Repealed by WSR 83-02-022 (Order PT 82-10), filed 12/28/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Easement, sale of [Statutory Authority: RCW 82.45.150]
458-61-255	Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Clearing title. [Statutory Authority: RCW 82.32.300	450 (1.050	120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-360, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
	and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-255, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC.	458-61-370	Exchanges—Trades. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-370, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-370, filed 7/21/82.] Repealed
458-61-270	Community property—To establish or separate. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-270, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300	458-61-374	by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Exemption—Transfers made "subject to." [Statutory
458-61-280	and 1993 sp.s. c 25. Condemnation. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-280, filed 7/21/82.] Repealed by WSR 94-04-088,		Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-374, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.

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458-61-375	060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Exemption—Mere change in identity or form—Family corporations and partnerships. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-375, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and	458-61-430	Sale of improvements to land. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-430, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-430, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see
458-61-376	82.45.150. Later promulgation, see chapter 458-61A WAC.  Exemption—Transfers where gain is not recognized under the Internal Revenue Code. [Statutory Authority:	458-61-440	chapter 458-61A WAC. Improvements sold to be removed from the land. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-440, filed
	RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-376, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-450	7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. Indian (American), transfers to or from. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-450, filed 7/21/82.]
458-61-380	Federal housing agencies. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-380, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-460	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Inheritance. [Statutory Authority: RCW 82.45.120 and
458-61-390	Foreclosure of mortgage, deed in lieu of. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-390, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-390, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94,	458-61-470	82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-460, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.  Irrigation equipment. [Statutory Authority: RCW
458-61-400	effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.  Creation, assignment and release of security interests.  [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c		82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-470, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-470, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05.
	25. WSR 94-04-088, § 458-61-400, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-400, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-400, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.	458-61-480	Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  IRS "tax deferred" exchange. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-480, filed 2/1/94, effective 3/4/94. Statutory
458-61-410	150. Later promulgation, see chapter 458-61A WAC. Gifts. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-410, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-410, filed 8/6/86; WSR 83-02-022 (Order PT 82-10),		Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-480, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-480, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
	§ 458-61-410, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-410, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-490	Joint tenancy. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-490, filed 1/16/87; WSR 82-15-070 (Order PT 82-5), § 458-61-490, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-411	Exemption—Irrevocable trusts. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-411, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A	458-61-500	Leasehold interest. [Statutory Authority: RCW 82.45120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), \$ 458-61-500, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), \$ 458-61-500, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-412	WAC. Exemption—Inheritances. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-412, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-510	Leases. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-510, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-510, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-510, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.
458-61-420	Government transfers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-420, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-420, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-520	150. Later promulgation, see chapter 458-61A WAC. Mineral rights and mining claims. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, \$ 458-61-520, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), \$ 458-61-520, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01-060(2), and 82.45.150. Later promulgation, see chapter
458-61-425	Growing crops. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-425, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-425, filed 8/6/86.] Repealed by WSR 05.23, 003, filed 11/1/6/05, effective 12/17/05. Statutory	458-61-530	458-61A WAC. Mining claims. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-530, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
	05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-540	82.32.300 and 1993 sp.s. c 25.  Mobile and floating home sales. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-540, filed 2/1/94, effective 3/4/94. Statutory

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	Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-		by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Stat-
	080 (Order PT 86-3), § 458-61-540, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-540, filed	458-61-630	utory Authority: RCW 82.32.300 and 1993 sp.s. c 25. Security documents. [Statutory Authority: RCW 82.45
	7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05,	430 01 030	120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), §
	effective 12/17/05. Statutory Authority: RCW 82.32		458-61-630, filed 7/21/82.] Repealed by WSR 94-04-
	300, 82.01.060(2), and 82.45.150. Later promulgation,		088, filed 2/1/94, effective 3/4/94. Statutory Authority:
458-61-545	see chapter 458-61A WAC.	458-61-640	RCW 82.32.300 and 1993 sp.s. c 25. Sheriff's sale. [Statutory Authority: RCW 82.32.300 and
436-01-343	Mortgage insurers. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-545,	430-01-040	1993 sp.s. c 25. WSR 94-04-088, § 458-61-640, filed
	filed 2/1/94, effective 3/4/94. Statutory Authority: RCW		2/1/94, effective 3/4/94. Statutory Authority: RCW
	82.45.120 and 82.45.150. WSR 86-16-080 (Order PT		82.45.120 and 82.45.150. WSR 82-15-070 (Order PT
	86-3), § 458-61-545, filed 8/6/86.] Repealed by WSR		82-5), § 458-61-640, filed 7/21/82.] Repealed by WSR
	05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45		05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and
	150. Later promulgation, see chapter 458-61A WAC.		82.45.150. Later promulgation, see chapter 458-61A
458-61-550	Nominee. [Statutory Authority: RCW 82.32.300 and		WAC.
	1993 sp.s. c 25. WSR 94-04-088, § 458-61-550, filed	458-61-650	Tenants in common and joint tenants. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR
	2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT		94-04-088, § 458-61-650, filed 2/1/94, effective 3/4/94.
	86-3), § 458-61-550, filed 8/6/86; WSR 83-02-022		Statutory Authority: RCW 82.45.120 and 82.45.150.
	(Order PT 82-10), § 458-61-550, filed 12/28/82; WSR		WSR 86-16-080 (Order PT 86-3), § 458-61-650, filed
	82-15-070 (Order PT 82-5), § 458-61-550, filed		8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-650, filed 7/21/82   Papealed by WSP 05-23-003, filed
	7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32		filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW
	300, 82.01.060(2), and 82.45.150. Later promulgation,		82.32.300, 82.01.060(2), and 82.45.150. Later promul-
	see chapter 458-61A WAC.		gation, see chapter 458-61A WAC.
458-61-553	Nonprofit organizations. [Statutory Authority: RCW	458-61-660	Timber, standing. [Statutory Authority: RCW 82.32.300
	82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-553, filed 2/1/94, effective 3/4/94.] Repealed by		and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-660, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW
	WSR 05-23-093, filed 11/16/05, effective 12/17/05.		82.45.120 and 82.45.150. WSR 82-15-070 (Order PT
	Statutory Authority: RCW 82.32.300, 82.01.060(2), and		82-5), § 458-61-660, filed 7/21/82.] Repealed by WSR
	82.45.150. Later promulgation, see chapter 458-61A WAC.		05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and
458-61-555	Option to purchase. [Statutory Authority: RCW 82.32		82.45.150. Later promulgation, see chapter 458-61A
130 01 333	300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-555,		WAC.
	filed 2/1/94, effective 3/4/94. Statutory Authority: RCW	458-61-670	Trade-in credit. [Statutory Authority: RCW 82.32.300
	82.45.120 and 82.45.150. WSR 87-12-016 (Order PT		and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-670, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW
	87-4), § 458-61-555, filed 5/27/87; WSR 86-16-080 (Order PT 86-3), § 458-61-555, filed 8/6/86.] Repealed		82.45.120 and 82.45.150. WSR 86-16-080 (Order PT
	by WSR 05-23-093, filed 11/16/05, effective 12/17/05.		86-3), § 458-61-670, filed 8/6/86; WSR 82-15-070
	Statutory Authority: RCW 82.32.300, 82.01.060(2), and		(Order PT 82-5), § 458-61-670, filed 7/21/82.] Repealed by WSP 05-22, 002, filed 11/16/05, affective 12/17/05
	82.45.150. Later promulgation, see chapter 458-61A WAC.		by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and
458-61-560	Partnership—Family. [Statutory Authority: RCW		82.45.150. Later promulgation, see chapter 458-61A
	82.45.120 and 82.45.150. WSR 82-15-070 (Order PT		WAC.
	82-5), § 458-61-560, filed 7/21/82.] Repealed by WSR	458-61-680	Trust. [Statutory Authority: RCW 82.45.120 and 82.45
	94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		150. WSR 84-17-002 (Order PT 84-3), § 458-61-680, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-
458-61-570	Partnership—Nonfamily. [Statutory Authority: RCW]		61-680, filed 7/21/82.] Repealed by WSR 94-04-088,
	82.45.120 and 82.45.150. WSR 87-03-036 (Order PT		filed 2/1/94, effective 3/4/94. Statutory Authority: RCW
	87-1), § 458-61-570, filed 1/16/87; WSR 82-15-070	458-61-690	82.32.300 and 1993 sp.s. c 25.  Trustee sale pursuant to deed of trust (nonjudicial).
	(Order PT 82-5), § 458-61-570, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Stat-	436-01-090	[Statutory Authority: RCW 82.45.120 and 82.45.150.
	utory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		WSR 83-02-022 (Order PT 82-10), § 458-61-690, filed
458-61-590	Rescission of sale. [Statutory Authority: RCW 82.32		12/28/82.] Repealed by WSR 94-04-088, filed 2/1/94,
	300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-590,		effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
	filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT		1
	86-3), § 458-61-590, filed 8/6/86; WSR 84-17-002		Chapter 458-65 ABANDONED PROPERTY
	(Order PT 84-3), § 458-61-590, filed 8/2/84; WSR 82-		
	15-070 (Order PT 82-5), § 458-61-590, filed 7/21/82.]	458-65-010	Time limitations. [Rule UCP 1, § 458-65-010, filed
			1/17/69 1 Damagled by WCD 00 14 056 filed 6/20/00
	Repealed by WSR 05-23-093, filed 11/16/05, effective		1/17/68.] Repealed by WSR 99-14-056, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 63 29 370
		458-65-020	1/17/68.] Repealed by WSR 99-14-056, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-65-020	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32	458-65-020	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600,	458-65-020	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32	458-65-020 458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR		effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory		effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed
458-61-600	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45		effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99,
458-61-600 458-61-610	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45-150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and		effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Stat-
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/11/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99.
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99.
458-61-610	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/11/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC.	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99.
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458-61-610	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.  Relocation service. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Sales made before imposition of tax. [Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.	458-65-030	effective 7/31/99. Statutory Authority: RCW 63.29.370. Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370. Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99.

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