Title 458 WAC REVENUE, DEPARTMENT OF

Chapters			85-1), § 458-08-050, filed 11/18/85.] Repealed by WSR
458-02	Consolidated licensing system.		95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
458-07	Valuation and revaluation of real property.	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 85-1), § 458-08-060, filed 11/18/85.] Repealed by WSR
458-12	Property tax division—Rules for assessors.		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
458-15 459-16	Historic property.		34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-070, filed 11/18/85.] Repealed by WSR 95-07-067, filed
458-16 458-16A	Property tax—Exemptions. Property tax—Exemptions—Homes for		3/14/95, effective 4/14/95. Statutory Authority: RCW
430-10A	the aging, senior citizens and disabled	450 00 000	82.32.300.
	persons.	458-08-080	Discovery in contested cases—Scope. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-
458-17	Assessment and taxation of ships and vessels.		23-049 (Order PR 85-1), § 458-08-080, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective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. Depositions and interrogatories in contested cases—
150 10 1	rals and refunds.		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), § 458-08-090, filed 11/18/85.] Repealed by WSR 95-07-067,
458-19 458-20	Property tax levies, rates, and limits. Excise tax rules.		filed 3/14/95, effective 4/14/95. Statutory Authority:
458-28	Taxation of financial businesses by cities	458-08-100	RCW 82.32.300. Depositions and interrogatories in contested cases—
	or towns.	430-00-100	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 Repealed by WSR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	Open Space Taxation Act rules.		95-07-067, filed 3/14/95, effective 4/14/95. Statutory
458-40 458-50	Taxation of forest land and timber.	450 00 110	Authority: RCW 82.32.300.
458-50	Intercounty utilities and transportation companies—Assessment and taxation.	458-08-110	Depositions and interrogatories in contested cases— Authorization. [Statutory Authority: RCW 82.01.060(2)
458-53	Property tax annual ratio study.		and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-
458-57	State of Washington Estate and Transfer		08-110, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:
	Tax Reform Act rules.		RCW 82.32.300.
458-61A	Real estate excise tax.	458-08-120	Depositions and interrogatories in contested cases— Protection of parties and deponents. [Statutory Author-
458-276	Access to public records.		ity: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
DISP	OSITION OF CHAPTERS FORMERLY		(Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective
Disi	CODIFIED IN THIS TITLE		4/14/95. Statutory Authority: RCW 82.32.300.
	Chapter 458-08	458-08-130	Deposition and interrogatories in contested cases—Oral
UNIFORM P	ROCEDURAL RULES FOR THE CONDUCT OF		examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
	CONTESTED CASES		(Order PR 85-1), § 458-08-130, filed 11/18/85.]
458-08-010	Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR		Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
	85-23-049 (Order PR 85-1), § 458-08-010, filed	458-08-140	Depositions and interrogatories in contested cases—
	11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95,		Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-
458-08-020	effective 4/14/95. Statutory Authority: RCW 82.32.300. Definitions. [Statutory Authority: RCW 82.01.060(2)		08-140, filed 11/18/85.] Repealed by WSR 95-07-067,
	and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-		filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.
	08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:	458-08-150	Depositions and interrogatories in contested cases—
450 00 020	RCW 82.32.300.		Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049
458-08-030	Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and		(Order PR 85-1), § 458-08-150, filed 11/18/85.]
	34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-		Repealed by WSR 95-07-067, filed 3/14/95, effective
	030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW	458-08-160	4/14/95. Statutory Authority: RCW 82.32.300. Depositions and interrogatories in contested cases—Use
450 00 040	82.32.300.		and effect. [Statutory Authority: RCW 82.01.060(2) and
458-08-040	Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01		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
	060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-		3/14/95, effective 4/14/95. Statutory Authority: RCW
	1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory	458-08-170	82.32.300. Depositions and interrogatories in contested cases—
	Authority: RCW 82.32.300.	150 00-170	Fees of officers and deponents. [Statutory Authority:
458-08-050	Appearance and practice before agency—Appearance by former employee of agency or former member of		RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 11/18/85.]
	attorney general's staff. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR		Repealed by WSR 95-07-067, filed 3/14/95, effective
			4/14/95. Statutory Authority: RCW 82.32.300.

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458-08-180	Depositions upon interrogatories—Submission of interrogatories. [Statutory Authority: RCW 82.01.060(2) and 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	458-24-060	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354. 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-
458-08-190	82.32.300. 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, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-070	060, filed 9/29/72.] Repealed by WSR 96-21-141, filed 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 9/10/82.] Repealed by WSR 96-21-141, filed 10/23/96,
458-08-200	Depositions upon interrogatories—Attestation and return. [Statutory Authority: RCW 82.01.060(2) and 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	458-24-080	effective 11/23/96. Statutory Authority: RCW 34.05354. 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
458-08-210	82.32.300. 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 WSP 95-07-067, filed 2/14/05. offsetive 4/14/05. Statutory Authority: RCW	458-24-090	12/17/84. Statutory Authority: RCW 82.32.300. WSR 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 34.05354. Basic cost of cigarettes—How calculated. [Statutory
458-08-220	3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Interrogatories to parties. [Statutory Authority: RCW 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	430-24-090	Authority: RCW 19.91.180(1). WSR 85-01-061 (Order 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.
	Authority: RCW 82.32.300.		Chapter 458-52 PROPERTY TAX ANNUAL RATIO STUDY
458-08-230	Requests for admission. [Statutory Authority: RCW 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	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
458-08-240	Authority: RCW 82.32.300. Subpoenas. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-240, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority:	458-52-020	(Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-010. Definitions. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-020, filed
458-08-250	RCW 82.32.300. Settlement. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-250, filed 11/18/85.] Repealed by WSR 95-07-067,	458-52-030	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 458-53-020. Stratification of assessment rolls—Real property. [Stat-
458-08-260	filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. 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-		utory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-030, 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 458-53-030.
458-08-270	07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300. Review procedures. [Statutory Authority: RCW 82.01060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-270, filed 11/18/85.] Repealed by WSR 95-	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 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC
	07-067, filed 3/14/95, effective 4/14/95. Statutory		458-53-050.
Reviser's 20-10002.	Authority: RCW 82.32.300. note: Later promulgation, see WAC 458-20-10001 and 458-	458-52-050	Stratification—Personal property. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-050, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Author-
	Chapter 458-24		ity: RCW 84.48.075. Later promulgation, see WAC 458-53-060.
UNFAIR CIO 458-24-010	GARETTE SALES BELOW COST ACT RULES AND REGULATIONS General. [Order NET 72-2, § 458-24-010, filed]	458-52-060	Sales studies. [Statutory Authority: RCW 84.48.075. 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.
	9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05354.	458-52-070	Later promulgation, see WAC 458-53-070. Real property appraisal studies. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), §
458-24-020	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	458-52-080	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. Personal property audit studies. [Statutory Authority:
458-24-030	354. 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	100 02 000	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	11/23/96. Statutory Authority: RCW 34.05.354. 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 Authority: RCW 84.48.075. Later promulgation, see
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, filed 9/29/72.] Repealed by WSR 96-21-141, filed	458-52-100	WAC 458-53-150. 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

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	by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-160.	458-56-130	Community property and separate property. [Order IT-75-1, § 458-56-130, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory
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	Authority: RCW 34.05.354. (Reserved.) Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW
	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	34.05.354. Penalties. [Order IT-75-1, § 458-56-150, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96,
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	458-56-160	effective 11/23/96. Statutory Authority: RCW 34.05354. Payment of tax. [Order IT-75-1, § 458-56-160, filed
	(Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-180.		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	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
	(Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-190.	458-56-180	34.05.354. Gift tax returns. [Order IT-75-1, § 458-56-180, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96,
458-52-140	Certification of county indicated ratios. [Statutory		effective 11/23/96. Statutory Authority: RCW 34.05
	Authority: RCW 84.48.075. WSR 78-02-052 (Order PT	458-56-190	354. Liens. [Order IT-75-1, § 458-56-190, filed 11/21/75.]
	78-1), § 458-52-140, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory	438-30-190	Repealed by WSR 96-21-143, filed 10/23/96, effective
	Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-200.	458-56-200	11/23/96. Statutory Authority: RCW 34.05.354. Valuation of securities and accounts. [Order IT-75-1, §
458-52-150	Assessor's appeal. [Statutory Authority: RCW 84.48	.00 00 200	458-56-200, filed 11/21/75.] Repealed by WSR 96-21-
	075. WSR 78-02-052 (Order PT 78-1), § 458-52-150, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT		143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
	79-3), filed 10/11/79. Statutory Authority: RCW	458-56-210	Federal audits. [Order IT-75-1, § 458-56-210, filed
	84.48.075. Later promulgation, see WAC 458-53-210.		11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.
	Chapter 458-56 RULES RELATING TO GIFT TAXES	458-56-220	354. Receipts. [Order IT-75-1, § 458-56-220, filed 11/21/75.]
458-56-010	Scope of rules. [Order IT-75-1, § 458-56-010, filed	438-30-220	Repealed by WSR 96-21-143, filed 10/23/96, effective
430-30-010	11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96,	159 56 220	11/23/96. Statutory Authority: RCW 34.05.354.
	effective 11/23/96. Statutory Authority: RCW 34.05354.	458-56-230	Appeals and appellate procedure. [Order IT-75-1, § 458-56-230, filed 11/21/75.] Repealed by WSR 96-21-
458-56-020	Imposition of tax. [Order IT-75-1, § 458-56-020, filed		143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
	11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05		Chapter 458-60
450 56 020	354.		REAL ESTATE EXCISE TAX
458-56-030	Requirement of return. [Order IT-75-1, § 458-56-030, filed 11/21/75.] Repealed by WSR 96-21-143, filed	458-60-002	Real estate excise tax—Definitions. [Statutory Author-
	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
458-56-040	Joint accounts and trusts. [Order IT-75-1, § 458-56-040,		by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later
	filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW	450 (0.010	promulgation, see chapter 458-61 WAC.
450 56 050	34.05.354.	458-60-010	Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed
458-56-050	Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96,		by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Stat-
	effective 11/23/96. Statutory Authority: RCW 34.05		utory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-060	354. Time and place for filing return. [Order IT-75-1, § 458-	458-60-020	Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020,
	56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority:		filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT
	RCW 34.05.354.		82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chap-
458-56-070	Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-	450 60 020	ter 458-61 WAC.
	21-143, filed 10/23/96, effective 11/23/96. Statutory	458-60-030	Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-
458-56-080	Authority: RCW 34.05.354. Gross gifts made during calendar year. [Order IT-75-1,		030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order
.50 50 000	§ 458-56-080, filed 11/21/75.] Repealed by WSR 96-		PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chap-
	21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-040	ter 458-61 WAC. Leases with options to purchase—Determination of pur-
458-56-090	Description of property. [Order IT-75-1, § 458-56-090,	438-00-040	chase price. [Order PT 68-7, § 458-60-040, filed
	filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW		5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and
150 56 100	34.05.354.		82.45.150. Later promulgation, see chapter 458-61
458-56-100	Valuation of property. [Order IT-75-1, § 458-56-100, filed 11/21/75.] Repealed by WSR 96-21-143, filed	458-60-045	WAC. Payment of the excise tax on real estate sales—Record-
	10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.		ing instrument of conveyance. [Statutory Authority:
458-56-110	54.05.554. Exempt gifts. [Order IT-75-1, § 458-56-110, filed		RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-045, filed 10/9/80.] Repealed
	11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96,		by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Stat-
	effective 11/23/96. Statutory Authority: RCW 34.05		utory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-120	354.		promangamon, see emapter 100 or 111101
	Specific exemptions. [Order IT-75-1, § 458-56-120,	458-60-046	Real estate excise tax affidavit—Contents—Oath
		458-60-046	
	Specific exemptions. [Order IT-75-1, § 458-56-120, filed 11/21/75.] Repealed by WSR 96-21-143, filed	458-60-046	Real estate excise tax affidavit—Contents—Oath requirement—Signatures—Affidavit. [Statutory

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458-60-048	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. 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 chapter 458-61 WAC.	458-61-080	61-070, 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), § 458-61-070, 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, § 458-61-080, 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), 8.458-61-080, filed 1/16/37. WSP, 86.
	Chapter 458-61 REAL ESTATE EXCISE TAX		(Order PT 87-1), § 458-61-080, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-080, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-080, filed
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.		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 promulgation, see chapter 458-61A WAC.
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	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. WSR 82-15-070 (Order PT 82-5), § 458-61-090, filed
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	458-61-100	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	and 1993 sp.s. c 25. 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		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 82-5), § 458-61-100, filed 7/21/82.] Repealed by WSR 05-
458-61-030	WAC. 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	458-61-110	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.
458-61-040	8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-030, 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. Tax imposed. [Statutory Authority: RCW 82.45.120 and	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 Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A
430-01-040	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	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.	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. 6.25
458-61-060	150. Later promulgation, see chapter 458-61A 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 chapter 458-61A WAC.	458-61-150	82.32.300 and 1993 sp.s. c 25. 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	Affidavit batch transmittal. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-	458-61-200	Apartments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-200, filed

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	2/1/94, effective 3/4/94. Statutory Authority: RCW	458-61-280	Condemnation. [Statutory Authority: RCW 82.45.120
	82.45.120 and 82.45.150. WSR 82-15-070 (Order PT	430-01-200	and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-
	82-5), § 458-61-200, filed 7/21/82.] Repealed by WSR		61-280, filed 7/21/82.] Repealed by WSR 94-04-088,
	05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45		filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
	150. Later promulgation, see chapter 458-61A WAC.	458-61-290	Contract. [Statutory Authority: RCW 82.32.300 and
458-61-210	Assignments—Purchasers. [Statutory Authority: RCW		1993 sp.s. c 25. WSR 94-04-088, § 458-61-290, filed
	82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-		2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT
	61-210, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036		86-3), § 458-61-290, filed 8/6/86; WSR 82-15-070
	(Order PT 87-1), § 458-61-210, filed 1/16/87; WSR 86-		(Order PT 82-5), § 458-61-290, filed 7/21/82.] Repealed
	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		by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and
	8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-		82.45.150. Later promulgation, see chapter 458-61A
	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-	458-61-300	WAC. Contractor. [Statutory Authority: RCW 82.32.300 and
	093, filed 11/16/05, effective 12/17/05. Statutory	450 01 500	1993 sp.s. c 25. WSR 94-04-088, § 458-61-300, filed
	Authority: RCW 82.32.300, 82.01.060(2), and 82.45		2/1/94, effective 3/4/94. Statutory Authority: RCW
458-61-220	150. Later promulgation, see chapter 458-61A WAC. Assignments—Sellers. [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
430 01 220	82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-		05-23-093, filed 11/16/05, effective 12/17/05. Statutory
	61-220, filed 2/1/94, effective 3/4/94. Statutory Authority: P.CW 82 45 120 and 82 45 150. WSB 84 17 002		Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. 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-	458-61-310	Corporation—Family. [Statutory Authority: RCW
	15-070 (Order PT 82-5), § 458-61-220, filed 7/21/82.]		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
	Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01		94-04-088, filed 2/1/94, effective 3/4/94. Statutory
	060(2), and 82.45.150. Later promulgation, see chapter	450 (4.000	Authority: RCW 82.32.300 and 1993 sp.s. c 25.
450 (1.225	458-61A WAC.	458-61-320	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 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-225,		86-3), § 458-61-320, filed 8/6/86; WSR 84-17-002
	filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-		(Order PT 84-3), § 458-61-320, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-320, filed 7/21/82.]
	093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45		Repealed by WSR 94-04-088, filed 2/1/94, effective
	150. Later promulgation, see chapter 458-61A WAC.		3/4/94. Statutory Authority: RCW 82.32.300 and 1993
458-61-230	Bankruptcy. [Statutory Authority: RCW 82.32.300,	458-61-330	sp.s. c 25. Foreclosure—Deeds in lieu of foreclosure. [Statutory
	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,		Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR
	effective 5/6/00. Statutory Authority: RCW 82.32.300		94-04-088, § 458-61-330, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150.
	and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-230, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW		WSR 82-15-070 (Order PT 82-5), § 458-61-330, filed
	82.45.120 and 82.45.150. WSR 90-01-003, § 458-61-		7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32
	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-		300, 82.01.060(2), and 82.45.150. Later promulgation,
	17-002 (Order PT 84-3), § 458-61-230, filed 8/2/84;	450 (1.225	see chapter 458-61A WAC.
	WSR 82-15-070 (Order PT 82-5), § 458-61-230, filed	458-61-335	Easements, development rights, water rights and air rights. [Statutory Authority: RCW 82.32.300 and 1993
	7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32		sp.s. c 25. WSR 94-04-088, § 458-61-335, filed 2/1/94,
	300, 82.01.060(2), and 82.45.150. Later promulgation,		effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-
458-61-235	see chapter 458-61A WAC. Boundary line adjustments. [Statutory Authority: RCW]		61-335, filed 1/16/87.] Repealed by WSR 05-23-093,
430 01 233	82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-		filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later
	61-235, filed 2/1/94, effective 3/4/94.] Repealed by WSP 05 23 003, filed 11/16/05, effective 12/17/05		promulgation, see chapter 458-61A WAC.
	WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and	458-61-340	Community property—Dissolution of marriage/divorce.
	82.45.150. Later promulgation, see chapter 458-61A		[Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-340, filed 2/1/94, effec-
458-61-240	WAC. Care, comfort and support. [Statutory Authority: RCW		tive 3/4/94. Statutory Authority: RCW 82.45.120 and
430-01-240	82.45.120 and 82.45.150. WSR 82-15-070 (Order PT		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
	82-5), § 458-61-240, filed 7/21/82.] Repealed by WSR		11/16/05, effective 12/17/05. Statutory Authority: RCW
	94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		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	458-61-350	Earnest money receipts. [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 Author-		82.45.120 and 82.45.150. WSR 82-15-070 (Order PT
	ity: RCW 82.45.120 and 82.45.150. WSR 82-15-070		82-5), § 458-61-350, filed 7/21/82.] Repealed by WSR 83-02-022 (Order PT 82-10), filed 12/28/82. Statutory
	(Order PT 82-5), § 458-61-250, filed 7/21/82.] Repealed		Authority: RCW 82.45.120 and 82.45.150.
	by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and	458-61-360	Easement, sale of. [Statutory Authority: RCW 82.45120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), §
	82.45.150. Later promulgation, see chapter 458-61A		458-61-360, filed 7/21/82.] Repealed by WSR 94-04-
458-61-255	WAC. Clearing title. [Statutory Authority: RCW 82.32.300		088, filed 2/1/94, effective 3/4/94. Statutory Authority:
TJU-U1-2JJ	and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-255,	458-61-370	RCW 82.32.300 and 1993 sp.s. c 25. Exchanges—Trades. [Statutory Authority: RCW
	filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-		82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-
	093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.		61-370, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070
	150. Later promulgation, see chapter 458-61A WAC.		(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		by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and
	82-15-070 (Order PT 82-5), § 458-61-270, filed		82.45.150. Later promulgation, see chapter 458-61A
	7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94,	150 61 271	WAC.
	effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-374	Exemption—Transfers made "subject to." [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR
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	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, 82.01060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-430	Authority: RCW 82.32.300, 82.01.060(2), and 82.45150. Later promulgation, see chapter 458-61A WAC. 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
458-61-375	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 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-440	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 chapter 458-61A WAC. Improvements sold to be removed from the land. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR
458-61-376	Exemption—Transfers where gain is not recognized under the Internal Revenue Code. [Statutory Authority: 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	458-61-450	82-15-070 (Order PT 82-5), § 458-61-440, 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. 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	82.45.150. Later promulgation, see chapter 458-61A WAC. 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	458-61-460	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. Inheritance. [Statutory Authority: RCW 82.45.120 and
458-61-390	Authority: RCW 82.32.300 and 1993 sp.s. c 25. 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, effective 3/4/94. Statutory Authority: RCW 82.32.300	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 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 82.32.300 and 82/45/140 and 82/45/140 WSR 92/15/140 Authority: RCW 82/45/140 and 82/45/140 WSR 92/15/140 Authority: RCW 82/45/140 and 82/45/140 Authority: RCW 82/
458-61-400	and 1993 sp.s. c 25. Creation, assignment and release of security interests. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 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-	450 (1.400	ity: 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. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
	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 82.45150. Later promulgation, see chapter 458-61A WAC.	458-61-480	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 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
458-61-410	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), in the state of the state	458-61-490	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. Joint tenancy. [Statutory Authority: RCW 82.45.120]
	§ 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.		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	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	82.45.150. Later promulgation, see chapter 458-61A 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	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
458-61-420	WAC. 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	458-61-520	82.45.150. 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.
458-61-425	WAC. 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 05-23-093, filed 11/16/05, effective 12/17/05. Statutory	458-61-530	060(2), and 82.45.150. Later promulgation, see chapter 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.

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458-61-540	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 Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-540, filed 8/6/86; WSR	458-61-620	Sales made before imposition of tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-620, 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.
	82-15-070 (Order PT 82-5), § 458-61-540, 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.	458-61-630	Security documents. [Statutory Authority: RCW 82.45120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-630, 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.
458-61-545	Mortgage insurers. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-545, 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), § 458-61-545, filed 8/686.] 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.	458-61-640	Sheriff's sale. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-640, 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), § 458-61-640, 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 82.45.150. Later promulgation, see chapter 458-61A
458-61-550	Nominee. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-550, 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), § 458-61-550, filed 8/6/86; WSR 83-02-022 (Order PT 82-10), § 458-61-550, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-550, 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 458-614 WAC.	458-61-650	WAC. Tenants in common and joint tenants. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-650, 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), § 458-61-650, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-650, 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.
458-61-553	Nonprofit organizations. [Statutory Authority: RCW 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 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.	458-61-660	Timber, standing. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-660, 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), § 458-61-660, 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
458-61-555	Option to purchase. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-555, 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), § 458-61-555, filed 5/27/87; WSR 86-16-080 (Order PT 86-3), § 458-61-555, 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.	458-61-670	82.45.150. Later promulgation, see chapter 458-61A WAC. Trade-in credit. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-670, 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), § 458-61-670, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-670, 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
458-61-560	Partnership—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-560, 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.	458-61-680	82.45.150. Later promulgation, see chapter 458-61A WAC. Trust. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-680, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), §
458-61-570	Partnership—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-570, filed 1/16/87; WSR 82-15-070 (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. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-690	458-61-680, 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. c 25. Trustee sale pursuant to deed of trust (nonjudicial). [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-690, filed
458-61-590	Rescission of sale. [Statutory Authority: RCW 82.32300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-590, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT		12/28/82.] 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. Chapter 458-65
	86-3), § 458-61-590, filed 8/6/86; WSR 84-17-002 (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.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01	458-65-010	ABANDONED PROPERTY Time limitations. [Rule UCP 1, § 458-65-010, filed 1/17/68.] Repealed by WSR 99-14-056, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 63.29.370.
458-61-600	060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC. Relocation service. [Statutory Authority: RCW 82.32	458-65-020	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
	300 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	458-65-030	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,
458-61-610	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.	458-65-040	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. Statutory Authority: RCW 63.29.370.

(12/22/16) [Title 458 WAC p. 7]