

**WSR 16-02-023**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**HEALTH CARE AUTHORITY**  
 (Washington Apple Health)  
 [Filed December 29, 2015, 10:32 a.m.]

Subject of Possible Rule Making: WAC 182-532-720 TAKE CHARGE program—Eligibility; and other rules as appropriate.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 41.05.021, 41.05.160.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: To comply with the ending of the TAKE CHARGE program, the agency is amending this rule to limit a client's TAKE CHARGE coverage for no longer than the duration of the waiver. During the course of this review, the agency may identify additional changes that are required in order to improve clarity or update policy.

Process for Developing New Rule: The agency welcomes the public to take part in developing this rule. If interested, contact the person identified below to receive an early rule draft to review. After the early review, the agency will send a notice of proposed rule making (CR-102) to everyone receiving this notice and anyone who requests a copy.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Sean Sullivan, P.O. Box 42716, Olympia, WA 98504-2716, fax (360) 586-9727, TTY 1-800-848-5429, e-mail sean.sullivan@hca.wa.gov.

December 29, 2015  
 Wendy Barcus  
 Rules Coordinator

**WSR 16-02-029**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**PROFESSIONAL EDUCATOR**  
**STANDARDS BOARD**  
 [Filed December 29, 2015, 3:25 p.m.]

Subject of Possible Rule Making: Chapter 181-77 WAC, Standards for career and technical education certification.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 28A.210.410, 28A.305.130, 28A.410.010, and 28A.150.220.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The professional educator standards board is responsible for standards for career and technical education certification, including criteria, eligibility, issuance and renewal.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Negotiated rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. Professional educator standards board meeting[s] are open to the public and regularly scheduled. The calendar

of meetings is announced on the web site [www.PESB.wa.gov](http://www.PESB.wa.gov).

December 29, 2015  
 David Brenna  
 Senior Policy Analyst

**WSR 16-02-031**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**PROFESSIONAL EDUCATOR**  
**STANDARDS BOARD**  
 [Filed December 29, 2015, 3:27 p.m.]

Subject of Possible Rule Making: Chapter 181-85 WAC, Professional education—Continuing education requirements—Certification requirements for continuing education and renewal.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 28A.210.410, 28A.305.130, 28A.410.010, and 28A.150.220.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Amending rules for teachers, administrator[s], education staff associates certification related to maintaining licensure.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Negotiated rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. Professional educator standards board meeting[s] are open to the public and regularly scheduled. The calendar of meetings is announced on the web site [www.PESB.wa.gov](http://www.PESB.wa.gov).

December 29, 2015  
 David Brenna  
 Senior Policy Analyst

**WSR 16-02-037**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**HEALTH CARE AUTHORITY**  
 (Washington Apple Health)  
 [Filed December 30, 2015, 10:09 a.m.]

Subject of Possible Rule Making: Establish rules for the premium payment program.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 41.05.021, 41.05.160.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Rules will provide parameters for program operations.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: The health care authority will consult with the Centers for Medicare [and] Medicaid Services regarding affected

areas of the state medicaid plan as part of the rule-making process.

The health care authority will consult with other state agencies, tribes, legal advocates, and other stakeholders in the process of promulgating these new rules.

Process for Developing New Rule: The agency welcomes the public to take part in developing this rule. If interested, contact the person identified below to receive an early rule draft to review. After the early review, the agency will send a notice of proposed rule making (CR-102) to everyone receiving this notice and anyone who requests a copy.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Chantelle Diaz, P.O. Box 42716, Olympia, WA 98504-2716, fax (360) 586-9727, TTY 1-800-848-5429, e-mail Chantelle.Diaz@hca.wa.gov.

December 30, 2015  
Wendy Barcus  
Rules Coordinator

### WSR 16-02-070

#### PREPROPOSAL STATEMENT OF INQUIRY DEPARTMENT OF HEALTH

[Filed January 4, 2016, 10:55 a.m.]

Subject of Possible Rule Making: WAC 246-827-0400 Medical assistant-phlebotomist—Certification and training, and related sections. Considering amending rules to adopt specific training requirements for law enforcement personnel who perform blood draws for forensic purposes to qualify for the medical assistant (MA)-phlebotomist certification.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 18.360.030 and 18.360.070.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: In veto comments on section 25 of 2E2SHB 1276, the governor directed the department of health (department) to work with interested parties to create a specific training route for law enforcement personnel to qualify for a MA-phlebotomist credential. The department also received a rule-making petition on the same subject. The department is considering amending rules to respond to the governor's directive and the petitioner's request.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: Washington state patrol and Washington state law and justice training commission, these organizations employ and train law enforcement personnel and the department will keep them informed throughout the rule-making process.

Process for Developing New Rule: Collaborative rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. Interested parties may participate in the development of draft rules prior to a formal proposal by joining the MA program's listserv, attending workshops, and providing input on draft and proposed materials. Interested parties can receive information on how to participate by contacting Brett Cain, Program Manager, Department of Health, P.O. Box

47852, Olympia, WA 98504-7852, phone (360) 236-4766, fax (360) 236-2901, e-mail brett.cain@doh.wa.gov.

January 4, 2016  
John Wiesman, DrPH, MPH  
Secretary

### WSR 16-02-073

#### PREPROPOSAL STATEMENT OF INQUIRY DEPARTMENT OF REVENUE

[Filed January 4, 2016, 11:50 a.m.]

Subject of Possible Rule Making: WAC 458-18-210 Refunds—Procedure—Interest, is amended to incorporate language from two legislative changes: SSB 5276, 2015 regular session (chapter 174, Laws of 2015); and HB 2446, 2014 regular session (chapter 16, Laws of 2014).

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 84.08.010, 84.08.070, 84.52.0502, and 84.55.-060.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: SSB 5276, 2015 regular session (chapter 174, Laws of 2015) states a county legislative authority may authorize a refund on a claim filed more than three years after the due date of the payment sought to be refunded if the claim arises from taxes paid as a result of a manifest error in a description of property. HB 2446, 2014 regular session, (chapter 16, Laws of 2014) states no claim is required for a refund in certain circumstances. These amendments interpret both legislative changes at new subsections (7) and (8) of the rule, respectively.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. A preliminary draft of possible rule changes is available via the department's online Rules Agenda.

Written comments may be submitted by mail and should be directed to Mark E. Bohe, ITA Division, P.O. Box 47453, Olympia, WA 98504-7453, e-mail markbohe@dor.wa.gov.

Written and oral comments will be accepted at the public meeting.

Public Meeting Location: Capital Plaza Building, Fourth Floor Executive Large Conference Room, 1025 Union Avenue S.E., Olympia, WA, on February 11, 2016, at 10:00 a.m.

*Call-in option can be provided upon request no later than three days before the meeting date.*

Assistance for Persons with Disabilities: Contact Mary Carol LaPalm, (360) 725-7499, or Renee Cosare, (360) 725-7514, no later than ten days before the meeting date. For hearing impaired please contact us via the Washington relay operator at (800) 833-6384.

January 4, 2016  
Kevin Dixon  
Rules Coordinator

AMENDATORY SECTION (Amending WSR 10-23-059, filed 11/12/10, effective 12/13/10)

**WAC 458-18-210 Refunds—Procedure—Interest.**

(1) Refunds provided for by chapter 84.69 RCW are made by the following method: The taxpayer must file a claim for refund with the county. This claim must:

- (a) Be verified by the person who paid the tax, his guardian, executor or administrator; and
- (b) Be filed within three years after the due date of the payment sought to be refunded; and
- (c) State the statutory ground upon which the refund is claimed.

(2) All claims for refunds must be certified as correct by the county assessor and treasurer and not be refunded until so ordered by the county legislative authority.

(3) For all refunds, the rate of interest is set out in WAC 458-18-220. The rate of interest is based upon the date the taxes were paid.

(4) Except as provided in subsections (5) and (6) of this section, the interest shall accrue from the time the taxes were paid until the refund is made.

(5) Refunds on a state, county or district-wide basis shall not commence to accrue interest until six months following the date of the final order of the court.

(6) Refunds may be made without interest within sixty days after the date of payment if:

- (a) Paid more than once; or
- (b) The amount paid exceeds the amount due on the property as shown on the tax roll.

(7) A county legislative authority may authorize a refund on a claim filed more than three years after the due date of the payment sought to be refunded if the claim arises from taxes paid as a result of a manifest error in a description of property.

(a) A manifest error is defined in WAC 458-14-005, and means an error in listing or assessment that does not involve a property revaluation. A manifest error can be seen, clearly shown, and corrected without applying appraisal judgment in forming a decision and revaluing the property.

(b) An example of a manifest error in the description of property is incorrect square footage listed in an assessment property record. The assessor may correct the error by updating the property record with the correct square footage. The assessed value may change due to correct square footage, but the correction must reference the records and valuation methods applied to similar properties.

(c) Property characteristics determined using appraisal judgment are not manifest errors in the description of the property. Examples of property characteristics that are not manifest errors in property description include, but are not limited to, quality of construction, condition, effective age, view, and others.

(d) Manifest error in the description of the property does not include other circumstances involving error. Other circumstances involving error that are not eligible for a refund

on a claim filed more than three years after the due date of the payment sought include, but are not limited to, the following:

(i) Taxes mistakenly paid by a person who did not have a legal interest in the property;

(ii) Taxes mistakenly paid by an individual exempted as a senior citizen or disabled person under chapter 84.36 RCW; or

(iii) Taxes abated for a destroyed property claim under chapter 84.70 RCW.

(8) No claim for an order of refund is required for a refund that is based upon:

(a) An order of the board of equalization, state board of tax appeals, or court of competent jurisdiction justifying a refund under RCW 84.69.020 (9) through (12);

(b) A decision by the treasurer or assessor that is rendered within three years after the due date of the payment to be refunded, justifying a refund under RCW 84.69.020; or

(c) A decision by the assessor or department approving an exemption application that is filed under chapter 84.36 RCW within three years after the due date of the payment to be refunded.

**WSR 16-02-075**

**PREPROPOSAL STATEMENT OF INQUIRY  
DEPARTMENT OF REVENUE**

[Filed January 4, 2016, 12:47 p.m.]

Subject of Possible Rule Making: Amendments to ten rules in chapter 458-53 WAC as follows: WAC 458-53-020, 458-53-030, 458-53-050, 458-53-070, 458-53-080, 458-53-100, 458-53-140, 458-53-160, 458-53-200, and 458-53-210. These rules describe procedures for determination of indicated ratios of real and personal property for each county to accomplish the equalization of property values. Procedures in this chapter are designed to promote uniformity and equity in property taxation throughout the state.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 84.08.010, 84.08.070, and 84.48.075.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: These rules describe the procedures for determination of indicated ratios of real and personal property for each county. These amendments are updates to the procedures and also include language needed for marijuana grow operations subsequent to the passage of 2E2SHB 2136, 2015 2nd sp. sess., chapter 4, Laws of 2015.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. A preliminary draft of possible rule changes is available via the department's online Rules Agenda.

Written comments may be submitted by mail and should be directed to Mark E. Bohe, ITA Division, P.O. Box 47453, Olympia, WA 98504-7453, e-mail markbohe@dor.wa.gov.

Written and oral comments will be accepted at the public meeting.

Public Meeting Location: Capital Plaza Building, Fourth Floor Executive Conference Room, 1025 Union Avenue S.E., Olympia, WA, on February 10, 2016, at 10:00 a.m.

*Call-in option can be provided upon request no later than three days before the meeting date.*

Assistance for Persons with Disabilities: Contact Mary Carol LaPalm, (360) 725-7499, or Renee Cosare, (360) 725-7514, no later than ten days before the meeting date. For hearing impaired please contact us via the Washington relay operator at (800) 833-6384.

January 4, 2016  
Kevin Dixon  
Rules Coordinator

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-020 Definitions.** Unless the context clearly requires otherwise, the following definitions apply throughout this chapter:

(1) "Account" means a listing of personal property as shown on the county assessment record.

(2) "Advisory value" means a valuation determination by the department, made at the request of a county assessor.

(3) "Appraisal" means the determination of the market value of real property, or for real property classified under chapter 84.34 RCW, the determination of the current use value.

(4) "Assessed value" means the value of real or personal property determined by an assessor.

(5) "Audit" means the determination of the market value of personal property.

(6) "Average assessed value" is the total assessed value of a sample group of real or personal property divided by the number of properties in the sample group.

(7) "Average personal property market value" is the total value of a sample group as determined from personal property audits divided by the number of audits in the sample group.

(8) "Average real property market value" is the total sales price, less one percent, of a sample group of real property divided by the number of properties in the sample group, or the total appraised value of a sample group of real property divided by the number of appraisals in the same group.

(9) "Department" means the department of revenue.

(10) "Land Use Code" means the identification of each real property parcel by numerical digits as representations of the major use of the property. The Land Use Code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.

(11) "Market value" means the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and

might in reason be applied. True and fair value is the same as market value or fair market value.

(12) "Personal property" means all taxable personal property required by law to be reported by a taxpayer.

(13) "Ratio" is the percentage relationship of the assessed value of real or personal property to the market value of real or personal property.

(14) "Ratio study" is the department's annual comparison of the relationship between the county assessed values of real and personal property with the market value of that property as determined by the department's analysis of sales, appraisals, and/or audits or the comparison of the relationship between the county assessed values of real property classified under chapter 84.34 RCW (current use) with the current use value of that property as determined by the department.

(15) "Real property" means all parcels of taxable real property as shown on the county assessment record.

(16) "Sales study" is the comparison of the assessed value of real property with the selling price of the same property.

(17) "Strata" refer to classes of property grouped by assessed value and/or use categories.

(18) "Stratification" means the grouping of the real or personal property assessment records into specific assessed value and/or use categories for ratio sampling and calculation purposes.

(19) "Stratum" refers to a grouping of property with a given range of assessed values and/or having the same use category.

(20) "Valid sale(s)" means a sale of real property that occurs between ~~((August))~~ May 1 preceding January of the current assessment year and ~~((March 31))~~ April 30 of the current assessment year, and the transfer document is a warranty deed or real estate contract, and the sale is not a type listed in WAC 458-53-080(2).

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

**WAC 458-53-030 Stratification of assessment rolls—Real property.** (1) **Introduction.** This rule explains the stratification process for real property. The stratification process is the grouping of real property within each county into homogeneous classifications based upon certain criteria in order to obtain representative samples. Stratification is used in determining the number of appraisals to be included in the ratio study and also for ratio calculation. The county's most current certified assessment rolls are used for stratification. Counties must stratify rolls using a land use code stratification system as prescribed by the department. (See RCW 36.21.100.)

(2) **Stratification—Parcel count and total value—Exclusions.** The stratification of the real property assessment rolls must include a parcel count and a total value of the taxable real property parcels in each stratum, excluding the following:

(a) Designated forest lands.(See chapter 84.33 RCW);

(b) Timberland classified under chapter 84.34 RCW. (See RCW 84.34.060);

(c) Current use properties in those counties where a separate study is conducted pursuant to WAC 458-53-095(3);

(d) State assessed properties; and

(e) State-owned game lands as defined in RCW 77.12.-203(2).

(3) **Stratification—By county.** For the real property ratio study, the assessment roll must be stratified for individual counties according to land use categories and substratified by value classes as determined by the department. Stratification will be reviewed at least every other year by the department to determine if changes need to be made to improve sampling criteria. After the strata have been determined, the department will notify the counties of the strata limits, and each county must provide the department with the following, taken from the county's assessment rolls:

(a) A representative number of samples, as determined by the department, in each stratum, together with:

(i) The name and address of the taxpayer for each sample;

(ii) The land use code for each sample;

(iii) The previous year's assessed value for each sample;

(iv) The current year's assessed value for each sample; and

~~((iv))~~ (v) The actual number of samples;

(b) The total number of real property parcels in each stratum; and

(c) The total assessed value in each stratum for both the previous year and the current year.

(4) **Counties to provide information timely.** The stratification information described in subsection (3) of this rule must be provided by the counties to the department in a timely manner to enable the department to certify the preliminary ratios in accordance with WAC 458-53-200(1). Failure to provide the information in a timely manner will result in the department using its best estimate of stratum values to calculate the real property ratio.

(5) **Standard two-digit land use code.** The following two-digit land use code will be used as the standard to identify the actual use of the land. Counties may elect to use a more detailed land use code system using additional digits, however, no county land use code system may use fewer than the standard two digits.

RESIDENTIAL

- 11 Household, single family units
- 12 Household, 2-4 units
- 13 Household, multiunits (5 or more)
- 14 Residential condominiums
- 15 Mobile home parks or courts
- 16 Hotels/motels
- 17 Institutional lodging
- 18 All other residential not elsewhere coded
- 19 Vacation and cabin

MANUFACTURING

- 21 Food and kindred products
- 22 Textile mill products

- 23 Apparel and other finished products made from fabrics, leather, and similar materials
- 24 Lumber and wood products (except furniture)
- 25 Furniture and fixtures
- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 32 Stone, clay and glass products
- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing
- 36 Not presently assigned
- 37 Not presently assigned
- 38 Not presently assigned
- 39 Miscellaneous manufacturing

TRANSPORTATION, COMMUNICATION, AND UTILITIES

- 41 Railroad/transit transportation
- 42 Motor vehicle transportation
- 43 Aircraft transportation
- 44 Marine craft transportation
- 45 Highway and street right of way
- 46 Automobile parking
- 47 Communication
- 48 Utilities
- 49 Other transportation, communication, and utilities not classified elsewhere

TRADE

- 50 Condominiums - Other than residential condominiums
- 51 Wholesale trade
- 52 Retail trade - Building materials, hardware, and farm equipment
- 53 Retail trade - General merchandise
- 54 Retail trade - Food
- 55 Retail trade - Automotive, marine craft, aircraft, and accessories
- 56 Retail trade - Apparel and accessories
- 57 Retail trade - Furniture, home furnishings and equipment
- 58 Retail trade - Eating and drinking
- 59 Other retail trade

SERVICES

- 61 Finance, insurance, and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services
- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

CULTURAL, ENTERTAINMENT AND RECREATIONAL

- 71 Cultural activities and nature exhibitions
- 72 Public assembly
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps
- 76 Parks
- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment, and recreational

RESOURCE PRODUCTION AND EXTRACTION

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use chapter 84.34 RCW
- 84 Fishing activities and related services
- 85 Mining activities and related services
- 86 ~~((Not presently assigned))~~ Marijuana grow operations
- 87 Not presently assigned
- 88 Designated forest land under chapter 84.33 RCW
- 89 Other resource production

UNDEVELOPED LAND AND WATER AREAS

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas
- 94 Open space land classified under chapter 84.34 RCW
- 95 Timberland classified under chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

**WAC 458-53-050 Land use stratification, sales summary and abstract report.** Stratification of the assessment rolls, the annual sales summary, and the abstract report to the department for real property will be based on the following abstract categories:

<b>Abstract Category</b>	<b>Land Use Code</b>
1. Single family residence	11, 14, 18, 19
2. Multiple family residence	12, 13
3. Manufacturing	21 through 39
4. Commercial	15, 16, 17, 41-49, 50-59, 61-69, 71-79
5. Agricultural	81
6. Agricultural (current use law)	83
7. Forest lands (chapter 84.33 RCW)	88
8. Open space (current use law)	94
9. Timberland (current use law)	95
10. Other	82, 84, 85, <u>86</u> , 89, 91, 92, 93, 96-99

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-070 Real property sales studies. (1) Sales study data.** The basis of the real property ratio study is data obtained from real estate excise tax affidavits from each county. The department will supplement the sales study with appraisals when it is determined that the sales are insufficient to represent the level of assessment. The appraisals will be selected according to criteria set forth in WAC 458-53-130.

(2) **Time period for data used.** The sales study will only use sales occurring in the ~~((eight-month))~~ twelve-month period between ~~((August))~~ May 1 preceding January of the current assessment year and ~~((March 31))~~ April 30 of the current assessment year.

(3) **Deduction from sale price.** One percent will be deducted from the sale price shown on all valid real estate excise tax affidavits as an adjustment for values transferred that are not assessable as real property.

(4) **Sales not included in the study—Assessment rolls using other than market value—New construction.** Individual sales that show a sale price to assessed value ratio of under twenty-five percent, or over one hundred seventy-five percent shall be excluded from consideration in the study. However, if the number of individual sales meeting either one of these criteria exceeds five percent of the total number of valid sales for a county, then these sales shall be considered in the valid sales study.

(a) The exclusion of valid sales in accordance with this subsection shall not apply in situations where other than market value of a particular type of property is being listed on the

assessment rolls of the county, as disclosed in any examination by the department. If other than market value is being listed on the assessment rolls for a particular type of real or personal property and, after notification by the department, is not corrected, the department shall adjust the ratio of that type of property, which adjustment shall be used in determining the county's indicated personal or real property ratio. When a particular type of property is found to be at other than market value, that type of property shall be separated from the other properties in the computation of the ratio. The department shall compile the total assessed value and total market value for that type of property, and it shall be included in the ratio as provided in WAC 458-53-135(3) and 458-53-160(3).

(b) The exclusion of valid sales in accordance with this subsection shall not apply to sales of property on which there is new construction value that has not yet been placed on the county assessment roll.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-080 Real property sales sample selection.** (1) **Sales included.** Except as provided in subsection (2) of this section, the sales study shall consider all transactions involving a warranty deed or a real estate contract that occurred during the ~~((eight-month))~~ twelve-month period described in WAC 458-53-070(2). Sales of mobile homes situated on land owned by the owner of the mobile home shall also be included in the real property ratio study when the mobile home meets the definition of real property as defined in RCW 84.04.090. ~~((In the case of a county generated sales study (see WAC 458-53-100), the county may use a representative sample of all such transactions with the prior written approval of the department.))~~ Sales of mobile homes on leased land should be included in the invalid sales report utilizing a code 27 and the comment "MH on leased land".

(2) **Sales excluded.** Sales or transfers of real property involving instruments other than a warranty deed or real estate contract shall not be considered in the sales study. The following types of sales transactions are examples of sales to be excluded from the sales study, regardless of the type of sale instrument used. Differences from the numerical coding designations set forth in this example may be used by individual counties with prior approval from the department.

NUMERICAL	
CODE	TYPE OF TRANSACTION
1	Family - <u>A</u> sale between relatives.
2	Transfers within a corporation by its affiliates or subsidiaries.
3	Administrator, guardian or executor of an estate.
4	Receiver or trustee in bankruptcy or equity.
5	Sheriff or bailee.
6	Tax deed.
7	Properties exempt from taxation (nonprofit, government, etc.).

NUMERICAL	
CODE	TYPE OF TRANSACTION
8	Individual sales with assessment-to-sales ratios of less than twenty-five percent or greater than one hundred seventy-five percent except as provided in WAC 458-53-070.
9	Quitclaim deed.
10	Gift deed; love and affection deed.
11	Seller's or purchaser's assignment of contract or deed - <u>T</u> ransfer of interest.
12	Correction deed.
13	Trade - <u>E</u> xchange of property between same parties.
14	Deeds involving partial interest in property, such as one-third or one-half interest. (If transfer involves total interest i.e., one hundred percent of the property, sale is valid.)
15	Forced sales - <u>T</u> ransfers in lieu of imminent foreclosure, condemnation or liquidation.
16	Easement or right of way.
17	Deed in fulfillment of contract <del>((on a current transaction, a contract with a fulfillment deed is a valid sale))</del> .
18	Property physically improved after sale.
19	Timber or forest land.
20	Bare lots platted within the <del>((eight-month))</del> <u>twelve-month</u> time period described in WAC 458-53-070(2), with less than twenty percent sold.
21	Plottage - <u>W</u> hen a larger unit of land is being assembled and an adjoining property is sold at a price significantly different from the price of property of a similar type.
22	\$1,000 sale or under.
23	Lease - <u>A</u> ssignment, option, leasehold.
24	Classified as "current use" under chapter 84.34 RCW as of date of sale.
25	Change of use where rezoning takes place.
26	Current year segregations that have not been appraised.
27	Other - <u>N</u> ecessary to identify reason.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-100 County generated sales studies.** (1) **Sales data provided by county.** ~~((When))~~ Sales data ~~((is))~~ provided to the department by counties in accordance with these rules and subject to audit by the department, ~~((the data))~~ shall be used by the department to determine the indicated real property ratio. The data provided shall be in the form of

two reports, a report consisting of data from valid sales, and a report listing those sales deemed to be invalid.

(2) **Report of valid sales.** The county generated sales report consisting of data from valid sales shall include the following information for each valid sale:

- (a) The real estate excise tax affidavit number.
- (b) The transfer instrument type.
- (c) The parcel number(s), or other file identification number(s).
- ~~((e))~~ (d) The date of sale.
- ~~((d))~~ (e) The sale price of the transaction.
- ~~((e))~~ (f) The sale price of the transaction reduced by one percent.
- ~~((f))~~ (g) The land use code for the sale property.
- ~~((g))~~ (h) The current assessed value on the county's assessment roll for the sale property.
- ~~((h))~~ (i) The previous year's assessed value.
- (j) A ratio determined by dividing the assessed value by the adjusted sale price (the adjusted sale price is the amount determined in (e) of this subsection).

(3) **Summary of valid sales data.** The county generated sales report shall also contain a summary of the sales information arranged according to land use categories and assessed value strata designated by the department for each county. The summaries for each stratum shall include:

- (a) The total number of sales;
- (b) The total assessed value of all sale property;
- (c) The total adjusted sale price for all sales;
- (d) The total average assessed value; and
- (e) The total average adjusted sale price.

(4) **Report of invalid sales.** The county generated sales report consisting of data from invalid sales shall include the following information for each invalid sale:

- (a) The real estate excise tax affidavit number.
- (b) The transfer instrument type.
- (c) The parcel number(s), or other file identification number(s).
- ~~((e))~~ (d) The date of sale.
- ~~((d))~~ (e) The sale price of the transaction.
- ~~((e))~~ (f) The sale price of the transaction reduced by one percent.
- ~~((f))~~ (g) The land use code for the sale property.
- ~~((g))~~ (h) The current assessed value on the county's assessment roll for the sale property.
- ~~((h))~~ (i) The previous year's assessed value.
- (j) A ratio determined by dividing the assessed value by the adjusted sale price (the adjusted sale price is the amount determined in (e) of this subsection).
- ~~((i))~~ (k) The appropriate numerical code (see WAC 458-53-080) or the matching description of the reason for determining that the sale was invalid. If numerical code number 27 is used, the reason for determining that the sale was invalid shall be described.

(5) **Sales report—When submitted.** The county generated sales report shall be submitted as soon as possible following the close of the assessment rolls on May 31st and, for sales of property involving new construction, as soon as possible following August 31st.

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

**WAC 458-53-140 Personal property ratio study.** (1)

**Introduction.** This rule provides information about the personal property ratio study, including the basis for a county's personal property ratio, the determination of strata for each county, and the effect of the discovery of omitted property on the ratio study.

(2) **Basis for personal property ratio.** The basis for a county's personal property ratio will be valuation data with respect to personal property from the three years preceding the current assessment year.

(3) **Stratification of rolls.** Determination of strata for each county will be made by the department to ensure the selection of a representative audit sample and will be reviewed periodically. After the strata have been determined, the department will notify the counties of the strata limits and each county must provide the department with the following, taken from the county's assessment rolls:

(a) A representative number of samples, as determined by the department, in each stratum, together with:

- (i) The name and address of the taxpayer for each sample;
- (ii) The previous year's assessed value for each sample;
- ~~((and))~~ (iii) The current year's assessed value for each sample;  
and
- (iv) The actual number of samples;
- (b) The total number of personal property accounts in each stratum; and
- (c) The total assessed value in each stratum for both the previous and the current years.

(4) **Omitted property.** If the department discovers omitted property in a county, the results of the department's audit will be included in the ratio study.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-160 Indicated personal property ratio—Computation.** (1) **Determination of ratio for assessed value strata.**

For each personal property assessed value stratum, excluding properties identified in WAC 458-53-070 (4)(a), an average assessed value, and an average market value shall be determined from the results of selected audit studies. The average assessed value for each stratum divided by the average market value determines the ratio for each assessed value stratum.

(2) **Determination of indicated market value.** The actual total assessed value of the county for each stratum divided by the ratio for each assessed value stratum, as determined by using the calculation set forth in subsection (1) of this section, determines the indicated market value of each stratum for the county.

(3) **Additional categories.** ~~((+))~~ The actual county total assessed values of properties identified in WAC 458-53-070 (4)(a) are added as a separate category to the total county assessed value. A ratio determined for these properties is applied against the total assessed value for the category to determine the indicated total market value for the category.

~~((b) If ten percent or more of the total personal property assessed value of a county consists of publicly owned timber sold by competitive bid to private purchasers, the assessed value of the timber is added as a separate category to the total county assessed value. A ratio determined for this property is applied against the total assessed value for this category to determine the indicated total market value for this category.))~~

(4) **Determination of county indicated ratio.** The sum of the actual total county assessed values is divided by the sum of the indicated market values to determine the county indicated personal property ratio.

(5) **Example.** The following illustration, using simulated values and ratios, indicates the ratio computation procedures for personal property.

STEP 1 - STRATUM AVERAGE VALUE AND RATIO COMPUTATIONS

Stratum	(1) Number of Samples	(2) Average Assessed Value of Samples	(3) Average Market Value of Samples	(4) Stratum Ratio (Col. 2 ÷ Col. 3)
\$ 0 - 74,999	25	\$ 17,000	\$ 22,000	.773
75,000 - 249,999	15	124,000	235,000	.528
Over - 250,000	10	850,000	960,000	.885

STEP 2 - APPLICATION OF STRATUM RATIOS TO ACTUAL COUNTY ASSESSED VALUES

Stratum	(1) Actual County Personal Property Assessed Values	(2) Ratio	(3) County Market Value Related to Actual Assessed Value (Col. 1 ÷ Col. 2)
\$ 0 - 74,999	\$21,500,000	.773	\$ 27,813,713
75,000 - 249,999	23,000,000	.528	43,560,606
Over - 250,000	50,000,000	.885	56,497,175
WAC 458-53-070 (4)(a) Properties	0		0
Totals	\$94,500,000		÷ \$127,871,499 = 73.9
County Indicated Personal Property Ratio			73.9%

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-200 Certification of county preliminary and indicated ratios—Review.** (1) **Preliminary ratio certified to assessor.** The department shall annually determine the real property and personal property preliminary ratios for each county and shall certify these ratios to the county assessor on or before the first Monday in September.

(2) **Request for review.** Upon request of the assessor, a landowner, or an owner of an intercounty public utility or private car company, the ~~((department))~~ department's property tax assistant director shall review the county's preliminary ratio with the requesting party and may make any changes indicated by such review. This review shall take place between the first and third Mondays of September. If the department does not certify the preliminary ratios as required by subsection (1) of this section, the review period shall extend for two weeks from the date of certification.

(3) **Review exclusions.** For the personal property ratio study, only the current year's audit results shall be subject to review.

(4) **Certification of indicated ratios.** Prior to equalization of assessments pursuant to RCW 84.48.080 and after the third Monday of September, the department shall certify to each county assessor the indicated real and personal property ratios for that county.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

**WAC 458-53-210 Appeals.** If an assessor, landowner, or owner of an intercounty utility or private car company has reviewed the ratio study as provided in WAC 458-53-200, that person or company may appeal the department's indicated ratio determination, as certified for that county, to the state board of tax appeals pursuant to RCW 82.03.130(5). The appeal to the state board of tax appeals must be filed

~~(not)~~ no later than fifteen days after the date of mailing of the certification.

#### REPEALER

The following sections of the Washington Administrative Code are repealed:

- WAC 458-53-095 Property values used in the ratio study.
- WAC 458-53-105 Review procedures for county studies.
- WAC 458-53-135 Indicated real property ratio—Computation.

#### **WSR 16-02-088**

#### **PREPROPOSAL STATEMENT OF INQUIRY STATE BOARD FOR COMMUNITY AND TECHNICAL COLLEGES**

[Filed January 5, 2016, 10:49 a.m.]

Subject of Possible Rule Making: Institutional financial aid fund, WAC 131-36-050, 131-36-055, 131-36-100, and 131-36-250.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 28B.15.067.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Rule amendments necessary to align with and meet recent statutory changes.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: Washington student achievement council and Washington state office of attorney general.

Process for Developing New Rule: Normal rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Scott Copeland, 1300 Quince Street S.E., P.O. Box 42495, Olympia, WA 98504, phone (360) 704-4397, scopeland@sbctc.edu.

January 5, 2016  
Beth Gordon  
Executive Assistant  
and Rules Coordinator

#### **WSR 16-02-090**

#### **PREPROPOSAL STATEMENT OF INQUIRY DEPARTMENT OF LABOR AND INDUSTRIES**

[Filed January 5, 2016, 11:43 a.m.]

Subject of Possible Rule Making: Chapter 296-127 WAC, Motor shop electricians.

Statutes Authorizing the Agency to Adopt Rules on this Subject: Chapter 39.12 RCW.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The proposed rule is to adopt a new rule as a prevailing wage scope of work description for motor shop electricians. This trade and occupation classifica-

tion has not previously had any scope of work description but does have published prevailing rates of wage. Prior to 2000, the prevailing wage scope of work descriptions (if any) were promulgated by the industrial statistician on an as needed basis (and not adopted as administrative rule). No scope was promulgated for motor shop electricians.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: The department will develop the rule language with input from the prevailing wage advisory committee and other interested stakeholders. Stakeholders interested in this rule may contact the individual listed below. After the proposed rule is filed, all interested stakeholders can provide written comments and/or testimony during the public hearing and comment period.

For more information on this rule making, visit labor and industries' laws and rules web site at <http://www.lni.wa.gov/LawRule/> or contact the individual below.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Beverly Clark, Department of Labor and Industries, Fraud Prevention and Labor Standards Division, P.O. Box 44400, Olympia, WA 98504-4400, phone (360) 902-6272, fax (360) 902-5292, e-mail Beverly.Clark@lni.wa.gov.

January 5, 2016  
Joel Sacks  
Director

#### **WSR 16-02-091**

#### **PREPROPOSAL STATEMENT OF INQUIRY DEPARTMENT OF LABOR AND INDUSTRIES**

[Filed January 5, 2016, 11:44 a.m.]

Subject of Possible Rule Making: WAC 296-127-01366 Ready mix truck drivers.

Statutes Authorizing the Agency to Adopt Rules on this Subject: Chapter 39.12 RCW.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The proposed rule will adopt a new rule as a prevailing wage scope of work description for ready mix truck drivers. This trade and occupation classification has not previously had any scope of work description but does have published prevailing rates of wage. Prior to 2000, the prevailing wage scope of work descriptions (if any) were promulgated by the industrial statistician on an as needed basis (and not adopted as administrative rule). No scope was promulgated for ready mix truck drivers.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: The department will develop the rule language with input from the prevailing wage advisory committee and other interested stakeholders. Stakeholders interested in this rule may contact the individual listed below. After the proposed rule is filed, all interested

stakeholders can provide written comments and/or testimony during the public hearing and comment period.

For more information on this rule making, visit labor and industries' laws and rules web site at <http://www.lni.wa.gov/LawRule/> or contact the individual below.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Beverly Clark, Department of Labor and Industries, Fraud Prevention and Labor Standards Division, P.O. Box 44400, Olympia, WA 98504-4400, phone (360) 902-6272, fax (360) 902-5292, e-mail [Beverly.Clark@Lni.wa.gov](mailto:Beverly.Clark@Lni.wa.gov).

January 5, 2016

Joel Sacks

Director

### WSR 16-02-092

#### PREPROPOSAL STATEMENT OF INQUIRY

#### DEPARTMENT OF

#### LABOR AND INDUSTRIES

[Filed January 5, 2016, 11:45 a.m.]

Subject of Possible Rule Making: WAC 296-127-01398 Truck drivers.

Statutes Authorizing the Agency to Adopt Rules on this Subject: Chapter 39.12 RCW.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The proposed rule is to adopt a new rule as a prevailing wage scope of work description for truck drivers. This trade and occupation classification has not previously had any scope of work description but does have published prevailing rates of wage. Prior to 2000, the prevailing wage scope of work descriptions (if any) were promulgated by the industrial statistician on an as needed basis (and not adopted as administrative rule). No scope was promulgated for truck drivers.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: The department will develop the rule language with input from the prevailing wage advisory committee and other interested stakeholders. Stakeholders interested in this rule may contact the individual listed below. After the proposed rule is filed, all interested stakeholders can provide written comments and/or testimony during the public hearing and comment period.

For more information on this rule making, visit labor and industries' laws and rules web site at <http://www.lni.wa.gov/LawRule/> or contact the individual below.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Beverly Clark, Department of Labor and Industries, Fraud Prevention and Labor Standards Division, P.O. Box 44400, Olympia, WA 98504-4400, phone (360) 902-6272, fax (360) 902-5292, e-mail [Beverly.Clark@Lni.wa.gov](mailto:Beverly.Clark@Lni.wa.gov).

January 5, 2016

Joel Sacks

Director

### WSR 16-02-093

#### PREPROPOSAL STATEMENT OF INQUIRY

#### DEPARTMENT OF

#### LABOR AND INDUSTRIES

[Filed January 5, 2016, 11:47 a.m.]

Subject of Possible Rule Making: Chapter 296-809 WAC, Confined space.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 49.17.010, 49.17.040, 49.17.050, 49.17.060.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The Occupation [Occupational] Safety and Health Administration (OSHA) adopted its final rule for confined space in construction, effective August 4, 2015. Since this final rule imposes additional or more stringent requirements on employers than existing OSHA standards, state plans must adopt an "at-least-as-effective" standard or amendment to their existing standards, or show that they already have an existing "at-least-as-effective" standard, within six months.

The division of occupational safety and health (DOSH) has advised OSHA that we will adopt rules that are different but at-least-as-effective-as the OSHA standard. A request for a one year extension has been filed to give DOSH adequate time to update its standard in light of the complexity involved.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: As an OSHA-approved state plan, DOSH is the primary entity to regulate this subject in Washington, with certain exceptions pertaining to maritime, the industry and United States government operations, in which cases OSHA maintains jurisdiction.

Process for Developing New Rule: Parties interested in the formulation of these rules for proposal may contact the individual listed below. The public may also participate by commenting after amendments are proposed by providing written comments or giving oral testimony during the public hearing process.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Kevin Walder, Administrative Regulations Analyst, Department of Labor and Industries, DOSH, P.O. Box 44620, Olympia, WA 98504, phone (360) 902-5401, e-mail [wake235@lni.wa.gov](mailto:wake235@lni.wa.gov).

January 5, 2016

Joel Sacks

Director

**WSR 16-02-107**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**BOARD OF ACCOUNTANCY**

[Filed January 5, 2016, 3:41 p.m.]

Subject of Possible Rule Making: WAC 4-30-060 What are the education requirements to qualify to apply for the CPA examination?

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 18.04.055(5), 18.04.105(1).

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Rule making is needed to align the qualifications on a national level to ensure Washington state is substantially equivalent to the other state boards by eliminating the following sentence in WAC 4-30-060 (1)(c): "For purposes of meeting this subsection, individuals will be given 1.5 credits for each 1.0 graduate level credit of accounting courses taken."

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Richard C. Sweeney, Executive Director, Washington State Board of Accountancy, P.O. Box 9131, Olympia, WA 98507-9131, phone (360) 586-0163, fax (360) 664-9190, e-mail ricks@cpaboard.wa.gov.

December 23, 2015  
 Richard C. Sweeney, CPA  
 Executive Director

**WSR 16-02-108**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**BOARD OF ACCOUNTANCY**

[Filed January 5, 2016, 3:42 p.m.]

Subject of Possible Rule Making: WAC 4-30-062 How do I apply to take the CPA examination?

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 18.04.105(2).

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Rule making is needed to correct the error in one of the sentence structure[s] for clarification.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Richard C. Sweeney, Executive Director, Washington State Board of Accountancy, P.O. Box 9131, Olympia, WA 98507-9131, phone (360) 586-0163, fax (360) 664-9190, e-mail ricks@cpaboard.wa.gov.

January 5, 2016  
 Richard C. Sweeney, CPA  
 Executive Director

**WSR 16-02-110**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**SOCIAL AND HEALTH SERVICES**  
 (Developmental Disabilities Administration)

[Filed January 6, 2016, 8:47 a.m.]

Subject of Possible Rule Making: WAC 388-832-0015 Am I eligible for the IFS program?, 388-832-0085 When there is state funding available to enroll additional clients on the IFS program, how will DDD select from the clients on the IFS program request list?, and other related rules as may be required.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 71A.12.030, 71A.12.120.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The developmental disabilities administration (DDA) intends to amend WAC 388-832-0015 and repeal WAC 388-832-0085 due to the 2014 operating supplemental budget directing DDA to move the state funded individual and family services (IFS) program into a 1915(C) home and community-based services (HCBS) waiver. These changes will reflect that the IFS program is closed to new entrants.

Process for Developing New Rule: DSHS welcomes the public to take part in developing the rules. Anyone interested should contact the staff person identified below. At a later date, DSHS will file a proposal with the office of the code reviser with a notice of proposed rule making. A copy of the proposal will be sent to everyone on the mailing list and to anyone who requests a copy.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Alan McMullen, Developmental Disabilities Administration, P.O. Box 45310, Olympia, WA 98504-5310, phone (360) 725-3524, fax (360) 407-0955, TTY 1-800-833-6388.

January 6, 2016  
 Katherine I. Vasquez  
 Rules Coordinator

**WSR 16-02-113**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF REVENUE**

[Filed January 6, 2016, 9:50 a.m.]

Subject of Possible Rule Making: WAC 458-20-101 Tax registration and tax reporting.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 82.32.300 and 82.01.060(2).

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: WAC 458-20-101 (Rule 101) explains the tax registration and tax reporting requirements for the department of revenue as established in RCW 82.32.-030 and 82.32.045. Rule 101 discusses:

- Who is required to be registered and who must file excise tax returns;
- Changes in ownership requiring a new registration;

- The administrative closure of taxpayer accounts; and
- The revocation and reinstatement of a tax reporting account with the department.

The department proposes to update Rule 101 to clarify the requirements for filing returns, submitting a registration application, issuing a temporary registration certificate, and other general updates.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Parties interested in this rule making may contact the individual listed below. The public may also participate by providing written comments throughout this rule making or giving oral testimony at the public meeting or public hearing.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication. A preliminary draft of possible rule changes is not yet available, but is expected to be available via the department's online Rules Agenda prior to the public meeting.

Written comments may be submitted by mail and should be directed to Jeannette Gute, ITA Division, P.O. Box 47453, Olympia, WA 98504-7453, e-mail JeannetteG@dor.wa.gov.

Written and oral comments will be accepted at the public meeting.

Public meeting location: Capital Plaza Building, 4th Floor Executive Conference Room, 1025 Union Avenue S.E., Olympia, WA, on February 9, 2016, at 10:00 a.m.

Assistance for persons with disabilities: Contact Mary Carol LaPalm, (360) 725-7499, or Renee Cosare, (360) 725-7514, no later than ten days before the meeting date. For hearing impaired please contact us via the Washington relay operator at (800) 833-6384.

*Call-in option can be provided upon request no later than three days before the meeting date.*

January 6, 2016  
Kevin Dixon  
Rules Coordinator

**WSR 16-02-115**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**FISH AND WILDLIFE**

[Filed January 6, 2016, 9:53 a.m.]

Subject of Possible Rule Making: The department is considering a recommendation to reclassify lynx and marbled murrelet from the state's threatened species subcategory (WAC 232-12-011) to state endangered (WAC 232-12-014).

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 77.04.012, 77.04.055, 77.12.020, and 77.12.-047.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The department has reviewed all relevant data pertaining to the population status of lynx and marbled murrelet in Washington. Information on lynx indicates that the state population has likely declined largely

from the loss of suitable habitat to wildfires. Washington's marbled murrelet population has continued to decline due to a number of factors, including loss and fragmentation of suitable nesting habitat, nest predation, and changes in availability of prey in the marine environment.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: For lynx, federal and state agencies that regulate this species include the United States Fish and Wildlife Service and the Washington department of natural resources. For marbled murrelet, federal and state agencies that regulate this species include the United States Fish and Wildlife Service, United States Forest Service and the Washington department of natural resources.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Nate Pamplin, Wildlife Program Assistant Director, 600 Capitol Way North, Olympia, WA 98501-1091, phone (360) 902-2515, fax (360) 902-2162, e-mail Wildthing@dfw.wa.gov. Contact by February 12, 2016. Expected proposal filing on or after February 19, 2016.

January 6, 2016  
Joanna M. Eide  
Rules Coordinator

**WSR 16-02-117**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**FISH AND WILDLIFE**

[Filed January 6, 2016, 10:47 a.m.]

Subject of Possible Rule Making: Changes to Washington department of fish and wildlife's (WDFW) coastal commercial salmon fishing rules, resulting from North of Falcon recommendations.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 77.04.012, 77.04.020, 77.04.055, 77.12.045, and 77.12.047.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Coastal commercial salmon fishing rules are based on North of Falcon recommendations that change from year to year to reflect resource availability and to achieve conservation goals. Amendments to coastal commercial salmon fishing rules are needed to implement the agreed-upon changes.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: NOAA Fisheries and the National Marine Fisheries Service. These agencies, as well as WDFW, the Pacific Fisheries Management Council, and the Pacific Salmon Commission, all provide input and/or take part in the North of Falcon meetings and recommendations.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting John Long, WDFW Fish Program, 600 Capitol Way North, Olympia, WA 98501-1091, phone (360)

902-2733, fax (360) 902-2158, e-mail John.Long@dfw.wa.gov. Contact by February 12, 2016. Expected proposal filing on or after February 19, 2016.

January 6, 2016  
Joanna M. Eide  
Rules Coordinator

**WSR 16-02-118**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**FISH AND WILDLIFE**

[Filed January 6, 2016, 10:47 a.m.]

Subject of Possible Rule Making: Changes to Washington department of fish and wildlife's (WDFW) Puget Sound commercial salmon fishing rules, resulting from North of Falcon recommendations.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 77.04.012, 77.04.020, 77.04.055, 77.12.045, and 77.12.047.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Puget Sound commercial salmon fishing rules are based on North of Falcon recommendations that change from year to year to reflect resource availability and to achieve conservation goals. Rule amendments to Puget Sound commercial salmon fishing rules are needed to implement the agreed-upon changes.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: NOAA Fisheries and the National Marine Fisheries Service. These agencies, as well as WDFW, the Pacific Fisheries Management Council, and the Pacific Salmon Commission, all provide input and/or take part in the North of Falcon meetings and recommendations.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting John Long, WDFW Fish Program, 600 Capitol Way North, Olympia, WA 98501-1091, phone (360) 902-2733, fax (360) 902-2158, e-mail John.Long@dfw.wa.gov. Contact by February 12, 2016. Expected proposal filing on or after February 19, 2016.

January 6, 2016  
Joanna M. Eide  
Rules Coordinator

**WSR 16-02-119**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**DEPARTMENT OF**  
**FISH AND WILDLIFE**

[Filed January 6, 2016, 10:47 a.m.]

Subject of Possible Rule Making: Changes to Washington department of fish and wildlife's (WDFW) recreational salmon fishing rules resulting from stakeholder recommendations made during North of Falcon meetings.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 77.04.012, 77.04.020, 77.04.055, 77.12.045, and 77.12.047.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: Recreational salmon fishing rules based on North of Falcon recommendations change from year to year to reflect resource availability and to achieve conservation goals. Amendments to recreational salmon fishing rules are needed to implement the agreed-upon changes.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: NOAA Fisheries and the National Marine Fisheries Service. These agencies, as well as WDFW, the Pacific Fisheries Management Council, and the Pacific Salmon Commission, all provide input and/or take part in the North of Falcon meetings and recommendations.

Process for Developing New Rule: Agency study.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting John Long, WDFW Fish Program, 600 Capitol Way North, Olympia, WA 98501-1091, phone (360) 902-2733, fax (360) 902-2158, e-mail John.Long@dfw.wa.gov. Contact by February 12, 2016. Expected proposal filing on or after February 19, 2016.

January 6, 2016  
Joanna M. Eide  
Rules Coordinator

**WSR 16-02-120**  
**WITHDRAWAL OF**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**HORSE RACING COMMISSION**

[Filed January 6, 2016, 10:49 a.m.]

The Washington horse racing commission would like to withdraw from publication our preproposal statement of inquiry rule (CR-101), WSR 16-01-174, filed on December 22, 2015.

Douglas L. Moore  
Executive Secretary

**WSR 16-02-121**  
**PREPROPOSAL STATEMENT OF INQUIRY**  
**HORSE RACING COMMISSION**

[Filed January 6, 2016, 10:52 a.m.]

Subject of Possible Rule Making: Chapter 260-52 WAC, The race—Paddock to finish.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 67.16.020.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The Washington horse racing commission is considering adding language to address when a race is official in respect to purses and medication violations.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Negotiated rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Douglas L. Moore, Executive Secretary, Washington Horse Racing Commission, 6326 Martin Way, Suite 209, Olympia, WA 98516-5578, phone (360) 459-6462, fax (360) 459-6461, doug.moore@whrc.state.wa.us.

January 6, 2016  
Douglas L. Moore  
Executive Secretary

**WSR 16-02-123**

**PREPROPOSAL STATEMENT OF INQUIRY  
HORSE RACING COMMISSION**

[Filed January 6, 2016, 10:58 a.m.]

Subject of Possible Rule Making: WAC 260-12-180  
Safety equipment required.

Statutes Authorizing the Agency to Adopt Rules on this Subject: RCW 67.16.020.

Reasons Why Rules on this Subject may be Needed and What They Might Accomplish: The Washington horse racing commission is considering adding language to assist with updating newly approved safety equipment.

Other Federal and State Agencies that Regulate this Subject and the Process Coordinating the Rule with These Agencies: None.

Process for Developing New Rule: Negotiated rule making.

Interested parties can participate in the decision to adopt the new rule and formulation of the proposed rule before publication by contacting Douglas L. Moore, Executive Secretary, Washington Horse Racing Commission, 6326 Martin Way, Suite 209, Olympia, WA 98516-5578, phone (360) 459-6462, fax (360) 459-6461, doug.moore@whrc.state.wa.us.

January 6, 2016  
Douglas L. Moore  
Executive Secretary