

# Title 458 WAC

## REVENUE, DEPARTMENT OF

### Chapters

<p><b>458-07</b></p> <p><b>458-10</b></p> <p><b>458-12</b></p> <p><b>458-14</b></p> <p><b>458-15</b></p> <p><b>458-16</b></p> <p><b>458-16A</b></p> <p><b>458-17</b></p> <p><b>458-18</b></p> <p><b>458-18A</b></p> <p><b>458-19</b></p> <p><b>458-20</b></p> <p><b>458-28</b></p> <p><b>458-29A</b></p> <p><b>458-30</b></p> <p><b>458-40</b></p> <p><b>458-50</b></p> <p><b>458-53</b></p> <p><b>458-57</b></p> <p><b>458-61A</b></p> <p><b>458-276</b></p>	<p><b>Valuation and revaluation of real property.</b></p> <p><b>Accreditation of real property appraisers.</b></p> <p><b>Property tax division—Rules for assessors.</b></p> <p><b>County boards of equalization.</b></p> <p><b>Historic property.</b></p> <p><b>Property tax—Exemptions.</b></p> <p><b>Property tax—Exemptions—Homes for the aging, senior citizens and disabled persons.</b></p> <p><b>Assessment and taxation of ships and vessels.</b></p> <p><b>Property tax—Abatements, credits, deferrals and refunds.</b></p> <p><b>Limited income deferral program.</b></p> <p><b>Property tax levies, rates, and limits.</b></p> <p><b>Excise tax rules.</b></p> <p><b>Taxation of financial businesses by cities or towns.</b></p> <p><b>Leasehold excise tax.</b></p> <p><b>Open Space Taxation Act rules.</b></p> <p><b>Taxation of forest land and timber.</b></p> <p><b>Intercounty utilities and transportation companies—Assessment and taxation.</b></p> <p><b>Property tax annual ratio study.</b></p> <p><b>State of Washington Estate and Transfer Tax Reform Act rules.</b></p> <p><b>Real estate excise tax.</b></p> <p><b>Access to public records.</b></p>	<p>1), § 458-08-050, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-060 Appearance and practice before agency—Former employee as expert witness. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-060, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-070 Pleadings. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-070, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-080 Discovery in contested cases—Scope. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-080, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-090 Depositions and interrogatories in contested cases—Right to take. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-090, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-100 Depositions and interrogatories in contested cases—Officer before whom taken. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-100, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-110 Depositions and interrogatories in contested cases—Authorization. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-110, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-120 Depositions and interrogatories in contested cases—Protection of parties and deponents. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-130 Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-140 Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-150 Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-160 Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>458-08-170 Depositions and interrogatories in contested cases—Fees of officers and deponents. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-170, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p>
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### DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

#### Chapter 458-08 UNIFORM PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES

<p>458-08-010</p> <p>458-08-020</p> <p>458-08-030</p> <p>458-08-040</p> <p>458-08-050</p>	<p>Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.</p> <p>Appearance and practice before agency—Appearance by former employee of agency or former member of attorney general's staff. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-</p>	<p>458-08-130</p> <p>458-08-140</p> <p>458-08-150</p> <p>458-08-160</p> <p>458-08-170</p>
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458-08-180	Depositions upon interrogatories—Submission of interrogatories. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-180, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-060	Form and contents of complaint. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order NET 82-9), § 458-24-060, filed 9/10/82; Order NET 72-2, § 458-24-060, filed 9/29/72.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.
458-08-190	Depositions upon interrogatories—Interrogation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-190, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-070	Penalties. [Statutory Authority: RCW 82.32.300. 82-19-028 (Order NET 82-9), § 458-24-070, filed 9/10/82.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-08-200	Depositions upon interrogatories—Attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-200, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.-300.	458-24-080	Cigarette wholesalers and retailers—Determination of cost. [Statutory Authority: RCW 19.91.180(1). 85-01-061 (Order NET 84-5), § 458-24-080, filed 12/17/84. Statutory Authority: RCW 82.32.300. 82-24-028 (Order NET 82-11), § 458-24-080, filed 11/23/82.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-08-210	Depositions upon interrogatories—Provisions of deposition rule. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-210, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-24-090	Basic cost of cigarettes—How calculated. [Statutory Authority: RCW 19.91.180(1). 85-01-061 (Order NET 84-5), § 458-24-090, filed 12/17/84.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-08-220	Interrogatories to parties. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-220, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	<b>Chapter 458-52</b> <b>PROPERTY TAX ANNUAL RATIO STUDY</b>	
458-08-230	Requests for admission. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-230, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-010	Declaration of purpose. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-010, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-010.
458-08-240	Subpoenas. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-240, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-020	Definitions. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-020, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-020.
458-08-250	Settlement. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-250, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-030	Stratification of assessment rolls—Real property. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-030, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-030.
458-08-260	Decision procedure. [Statutory Authority: RCW 82.01.-060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-260, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-040	Land Use Code—Abstract report. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-040, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-050.
458-08-270	Review procedures. [Statutory Authority: RCW 82.01.-060(2) and 34.12.080. 85-23-049 (Order PR 85-1), § 458-08-270, filed 11/18/85.] Repealed by 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.	458-52-050	Stratification—Personal property. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-050, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-060.

**Reviser's note:** Later promulgation, see WAC 458-20-10001 and 458-20-10002.

#### Chapter 458-24

#### UNFAIR CIGARETTE SALES BELOW COST ACT RULES AND REGULATIONS

458-24-010	General. [Order NET 72-2, § 458-24-010, filed 9/29/72.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-52-080	Personal property audit studies. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-080, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-130.
458-24-020	Unlawful practices. [Statutory Authority: RCW 82.32.300. 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 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. 78-02-052 (Order PT 78-1), § 458-52-090, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-150.
458-24-030	Licenses, bond. [Statutory Authority: RCW 82.32.300. 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 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-52-100	Indicated personal property ratio—Computation. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-100, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-160.
458-24-040	Legal action, remedies. [Order NET 72-2, § 458-24-040, filed 9/29/72.] Repealed by 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-52-110	Final indicated ratio—Computation. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-110, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-170.
458-24-050	Administrative remedies. [Statutory Authority: RCW 82.32.300. 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 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.		

458-52-120	Use of indicated ratios. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-120, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-180.	458-56-160	Payment of tax. [Order IT-75-1, § 458-56-160, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.
458-52-130	County assessor's review. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-130, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-190.	458-56-170	Gifts taxable as inheritance. [Order IT-75-1, § 458-56-170, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-52-140	Certification of county indicated ratios. [Statutory Authority: RCW 84.48.075. 78-02-052 (Order PT 78-1), § 458-52-140, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-200.	458-56-180	Gift tax returns. [Order IT-75-1, § 458-56-180, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.
458-52-150	Assessor's appeal. [Statutory Authority: RCW 84.48.-075. 78-02-052 (Order PT 78-1), § 458-52-150, filed 1/19/78.] Repealed by 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-210.	458-56-190	Liens. [Order IT-75-1, § 458-56-190, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
<b>Chapter 458-56</b>		458-56-200	Valuation of securities and accounts. [Order IT-75-1, § 458-56-200, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
<b>RULES RELATING TO GIFT TAXES</b>		458-56-210	Federal audits. [Order IT-75-1, § 458-56-210, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.
458-56-010	Scope of rules. [Order IT-75-1, § 458-56-010, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-56-220	Receipts. [Order IT-75-1, § 458-56-220, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-56-020	Imposition of tax. [Order IT-75-1, § 458-56-020, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-56-230	Appeals and appellate procedure. [Order IT-75-1, § 458-56-230, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.
458-56-030	Requirement of return. [Order IT-75-1, § 458-56-030, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	<b>Chapter 458-60</b>	
458-56-040	Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	<b>REAL ESTATE EXCISE TAX</b>	
458-56-050	Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-60-002	Real estate excise tax—Definitions. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-060	Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 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 by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-070	Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-020	Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-080	Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.	458-60-030	Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-090	Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-60-040	Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-100	Valuation of property. [Order IT-75-1, § 458-56-100, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-60-045	Payment of the excise tax on real estate sales—Recording instrument of conveyance. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-045, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-110	Exempt gifts. [Order IT-75-1, § 458-56-110, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-60-046	Real estate excise tax affidavit—Contents—Oath requirement—Signatures—Affidavit. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-046, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-120	Specific exemptions. [Order IT-75-1, § 458-56-120, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.	458-60-048	Real estate excise tax affidavit—When required—When not required. [Statutory Authority: RCW 82.45.120 and 28A.45.120. 80-15-033 (Order PT 80-2), § 458-60-048, filed 10/9/80.] Repealed by 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.
458-56-130	Community property and separate property. [Order IT-75-1, § 458-56-130, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.		
458-56-140	(Reserved.) Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.		
458-56-150	Penalties. [Order IT-75-1, § 458-56-150, filed 11/21/75.] Repealed by 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.-354.		

**Chapter 458-61**  
**REAL ESTATE EXCISE TAX**

458-61-010	Authority. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-010, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-090	Date of sale—Interest and penalty. [Statutory Authority: RCW 82.45.150 and 82.32.300. 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. 94-04-088, § 458-61-090, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-090, filed 7/21/82.] Repealed by 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. 94-04-088, § 458-61-015, filed 2/1/94, effective 3/4/94.] Repealed by 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.	458-61-100	Refunds of tax paid. [Statutory Authority: RCW 82.45.150, 82.32.300, and 82.01.060(2). 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. 94-04-088, § 458-61-100, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-100, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-100, filed 8/2/84; 83-02-022 (Order PT 82-10), § 458-61-100, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-100, filed 7/21/82.] Repealed by 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.
458-61-020	General provisions pursuant to chapter 82.32 RCW. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-020, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-110	Tax appeals. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-110, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-025	Taxability of the transfer or acquisition of the controlling interest of an entity with an interest in real property located in this state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-025, filed 2/1/94, effective 3/4/94.] Repealed by 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.	458-61-120	Evasion penalty. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-120, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-120, filed 7/21/82.] Repealed by 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.
458-61-030	Definitions. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-030, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-12-016 (Order PT 87-4), § 458-61-030, filed 5/27/87; 87-03-036 (Order PT 87-1), § 458-61-030, filed 1/16/87; 86-16-080 (Order PT 86-3), § 458-61-030, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-030, filed 8/2/84; 83-02-022 (Order PT 82-10), § 458-61-030, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-030, filed 7/21/82. Formerly chapter 458-60 WAC.] Repealed by 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.	458-61-130	Department audit responsibility. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-130, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-130, filed 7/21/82.] Repealed by 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.
458-61-040	Tax imposed. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-040, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-140	Compliance. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-140, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-050	Payment of tax—County treasurer as agent for the state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-050, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-050, filed 1/16/87; 86-16-080 (Order PT 86-3), § 458-61-050, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-050, filed 7/21/82.] Repealed by 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	Supplemental statements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-150, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-150, filed 1/16/87; 86-16-080 (Order PT 86-3), § 458-61-150, filed 8/6/86.] Repealed by 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.
458-61-060	Disposition of proceeds. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-060, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 84-17-002 (Order PT 84-3), § 458-61-060, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-060, filed 7/21/82.] Repealed by 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.	458-61-200	Apartments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-200, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-200, filed 7/21/82.] Repealed by 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. 94-04-088, § 458-61-070, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-070, filed 7/21/82.] Repealed by 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.	458-61-210	Assignments—Purchasers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-210, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-210, filed 1/16/87; 86-16-080 (Order PT 86-3), § 458-61-210, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-210, filed 8/2/84; 83-02-022 (Order PT 82-10), § 458-61-210, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-210, filed 7/21/82.] Repealed by 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.
458-61-080	Affidavit requirements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-080, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-080, filed 1/16/87; 86-16-080 (Order PT 86-3), § 458-61-080, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-080, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-080, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and		

- 458-61-220 Assignments—Sellers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-220, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 84-17-002 (Order PT 84-3), § 458-61-220, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-220, filed 7/21/82.] Repealed by 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.
- 458-61-225 Assumption of debt. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-225, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-230 Bankruptcy. [Statutory Authority: RCW 82.32.300, 84.45.150, 11 U.S.C. sec. 1146(c) and 12 U.S.C. sec. 1231(c). 00-09-002, § 458-61-230, filed 4/5/00, effective 5/6/00. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-230, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 90-01-003, § 458-61-230, filed 12/7/89, effective 1/7/90; 86-16-080 (Order PT 86-3), § 458-61-230, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-230, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-230, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
- 458-61-235 Boundary line adjustments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-235, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-240 Care, comfort and support. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-240, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-250 Cemetery lots or graves. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-250, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-250, filed 7/21/82.] Repealed by 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.
- 458-61-255 Clearing title. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-255, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-270 Community property—To establish or separate. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-270, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-280 Condemnation. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-280, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-290 Contract. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-290, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-290, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-290, filed 7/21/82.] Repealed by 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.
- 458-61-300 Contractor. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-300, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-300, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
- 458-61-310 Corporation—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-310, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-320 Corporation—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-320, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-320, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-320, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-330 Foreclosure—Deeds in lieu of foreclosure. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-330, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-330, filed 7/21/82.] Repealed by 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.
- 458-61-335 Easements, development rights, water rights and air rights. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-335, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-335, filed 1/16/87.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32-300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
- 458-61-340 Community property—Dissolution of marriage/divorce. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-340, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-340, filed 7/21/82.] Repealed by 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.
- 458-61-350 Earnest money receipts. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-350, filed 7/21/82.] Repealed by 83-02-022 (Order PT 82-10), filed 12/28/82. Statutory Authority: RCW 82.45.120 and 82.45.150.
- 458-61-360 Easement, sale of. [Statutory Authority: RCW 82.45-120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-360, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-370 Exchanges—Trades. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-370, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-370, filed 7/21/82.] Repealed by 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.
- 458-61-374 Exemption—Transfers made "subject to." [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-374, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-375 Exemption—Mere change in identity or form—Family corporations and partnerships. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-375, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-376 Exemption—Transfers where gain is not recognized under the Internal Revenue Code. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-376, filed 2/1/94, effective 3/4/94.] Repealed by 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.
- 458-61-380 Federal housing agencies. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-380, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-390 Foreclosure of mortgage, deed in lieu of. [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-390, filed 12/28/82; 82-15-

	070 (Order PT 82-5), § 458-61-390, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.		
458-61-400	Creation, assignment and release of security interests. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-400, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 84-17-002 (Order PT 84-3), § 458-61-400, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-400, filed 7/21/82.] Repealed by 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.	458-61-480	82-5), § 458-61-470, filed 7/21/82.] Repealed by 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. IRS "tax deferred" exchange. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-480, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-480, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-480, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
458-61-410	Gifts. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-410, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-410, filed 8/6/86; 83-02-022 (Order PT 82-10), § 458-61-410, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-410, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-490	Joint tenancy. [Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-490, filed 1/16/87; 82-15-070 (Order PT 82-5), § 458-61-490, filed 7/21/82.] Repealed by 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. 94-04-088, § 458-61-411, filed 2/1/94, effective 3/4/94.] Repealed by 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.	458-61-500	Leasehold interest. [Statutory Authority: RCW 82.45.-120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-500, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-500, filed 7/21/82.] Repealed by 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	Exemption—Inheritances. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-412, filed 2/1/94, effective 3/4/94.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.-150. Later promulgation, see chapter 458-61A WAC.	458-61-510	Leases. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-510, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 84-17-002 (Order PT 84-3), § 458-61-510, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-510, filed 7/21/82.] Repealed by 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.
458-61-420	Government transfers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-420, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-420, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.	458-61-520	Mineral rights and mining claims. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-520, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-520, filed 7/21/82.] Repealed by 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.
458-61-425	Growing crops. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-425, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-425, filed 8/6/86.] Repealed by 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.	458-61-530	Mining claims. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-530, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
458-61-430	Sale of improvements to land. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-430, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-430, filed 7/21/82.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.-150. Later promulgation, see chapter 458-61A WAC.	458-61-540	Mobile and floating home sales. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-540, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-540, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-540, filed 7/21/82.] Repealed by 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	Improvements sold to be removed from the land. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-440, filed 7/21/82.] Repealed by 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 82.32.-300 and 1993 sp.s. c 25. 94-04-088, § 458-61-545, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-545, filed 8/6/86.] Repealed by 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.
458-61-450	Indian (American), transfers to or from. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-450, filed 7/21/82.] Repealed by 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.	458-61-550	Nominee. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-550, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-550, filed 8/6/86; 83-02-022 (Order PT 82-10), § 458-61-550, filed 12/28/82; 82-15-070 (Order PT 82-5), § 458-61-550, filed 7/21/82.] Repealed by 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.
458-61-460	Inheritance. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-460, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.	458-61-553	Nonprofit organizations. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-553, filed 2/1/94, effective 3/4/94.] Repealed by 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.
458-61-470	Irrigation equipment. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-470, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT	458-61-555	Option to purchase. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-

- 555, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 87-12-016 (Order PT 87-4), § 458-61-555, filed 5/27/87; 86-16-080 (Order PT 86-3), § 458-61-555, filed 8/6/86.] Repealed by 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.
- 458-61-560 Partnership—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-560, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-570 Partnership—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. 87-03-036 (Order PT 87-1), § 458-61-570, filed 1/16/87; 82-15-070 (Order PT 82-5), § 458-61-570, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-590 Rescission of sale. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-590, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-590, filed 8/6/86; 84-17-002 (Order PT 84-3), § 458-61-590, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-590, filed 7/21/82.] Repealed by 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.
- 458-61-600 Relocation service. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by 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.
- 458-61-610 Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by 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.
- 458-61-620 Sales made before imposition of tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-620, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-630 Security documents. [Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-630, filed 7/21/82.] Repealed by 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.
- 458-61-640 Sheriff's sale. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-640, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-640, filed 7/21/82.] Repealed by 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.
- 458-61-650 Tenants in common and joint tenants. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-650, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-650, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-650, filed 7/21/82.] Repealed by 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. 94-04-088, § 458-61-660, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 82-15-070 (Order PT 82-5), § 458-61-660, filed 7/21/82.] Repealed by 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 Trade-in credit. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. 94-04-088, § 458-61-670, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. 86-16-080 (Order PT 86-3), § 458-61-670, filed 8/6/86; 82-15-070 (Order PT 82-5), § 458-61-670, filed 7/21/82.] Repealed by 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.
- 458-61-680 Trust. [Statutory Authority: RCW 82.45.120 and 82.45.150. 84-17-002 (Order PT 84-3), § 458-61-680, filed 8/2/84; 82-15-070 (Order PT 82-5), § 458-61-680, filed 7/21/82.] Repealed by 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 Trustee sale pursuant to deed of trust (nonjudicial). [Statutory Authority: RCW 82.45.120 and 82.45.150. 83-02-022 (Order PT 82-10), § 458-61-690, filed 12/28/82.] Repealed by 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 ABANDONED PROPERTY

- 458-65-010 Time limitations. [Rule UCP 1, § 458-65-010, filed 1/17/68.] Repealed by 99-14-056, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 63.29.370.
- 458-65-020 Use of department forms. [Statutory Authority: 1983 c 179 § 38. 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.
- 458-65-030 Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.
- 458-65-040 Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.