

WSR 23-01-006

PERMANENT RULES

DEPARTMENT OF REVENUE

[Filed December 7, 2022, 3:20 p.m., effective January 7, 2023]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The department of revenue is amending WAC 458-53-030 to recognize 2022 legislation (2SHB 1210), which changes the terminology referencing "marijuana" to "cannabis."

Citation of Rules Affected by this Order: Amending WAC 458-53-030 Stratification of assessment rolls—Real property.

Statutory Authority for Adoption: RCW 84.08.010, 84.08.070.

Adopted under notice filed as WSR 22-20-003 on September 21, 2022.

Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 1, Repealed 0.

Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.

Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 1, Repealed 0.

Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.

Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.

Date Adopted: December 7, 2022.

Atif Aziz  
Rules Coordinator

**OTS-4102.1**

AMENDATORY SECTION (Amending WSR 16-11-031, filed 5/10/16, effective 6/10/16)

**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

(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 ((~~Marijuana~~) Cannabis) 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

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.075. WSR 16-11-031, § 458-53-030, filed 5/10/16, effective 6/10/16; WSR 02-14-031, § 458-53-030, filed 6/24/02, effective 7/25/02; WSR 96-05-002, § 458-53-030, filed 2/8/96, effective 3/10/96. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 91-01-008, § 458-53-030, filed 12/6/90, effective 1/6/91. Statutory Authority: RCW 84.48.075 and 84.08.010(2). WSR 89-09-021 (Order PT 89-5), § 458-53-030, filed 4/12/89. Statutory Authority: RCW 84.48.075. WSR 86-21-004 (Order PT 86-6), § 458-53-030, filed 10/2/86; WSR 84-14-039 (Order PT 84-2), § 458-53-030, filed 6/29/84; WSR 79-11-029 (Order PT 79-3), § 458-53-030, filed 10/11/79. Formerly WAC 458-52-030.]