or lieutenant in addition to the top five names appearing on the eligibility list as required by statute.

Timetables: Established time period by which specific areas of underutilization should be corrected.

[Statutory Authority: RCW 43.43.340. 87-09-049 (Order 87-RD-001), § 446-70-040, filed 4/16/87.]

WAC 446-70-050 Affirmative action plan and requirements. The Washington state patrol will develop and implement both an equal opportunity/affirmative action policy statement and an affirmative action plan. These shall include provisions for the promotion of protected group members to the ranks of RCW sergeant and lieutenant to comply with RCW 43.43.340 and other applicable state and federal laws, regulations, rules, and guidelines. It shall be updated annually.

[Statutory Authority: RCW 43.43.340. 87-09-049 (Order 87-RD-001), § 446-70-050, filed 4/16/87.]

WAC 446-70-060 Affirmative action plan progress reporting. The chief's designee shall monitor the state patrol's progress with respect to its affirmative action plan and submit a report to the chief of the Washington state patrol, at least annually, defining such progress and containing such other information as the chief may require. An annual report will be sent to the Washington state human rights commission regarding affirmative action progress within the Washington state patrol with respect to promotion of protected group members to the ranks of RCW sergeant and lieutenant.

[Statutory Authority: RCW 43.43.340. 87-09-049 (Order 87-RD-001), § 446-70-060, filed 4/16/87.]

WAC 446-70-070 Affirmative action plan use. The Washington state patrol may apply affirmative action plans and programs to increase the number of protected group members in the Washington state patrol and particularly in the ranks of RCW sergeant and lieutenant, when it has been determined that a particular protected group or groups are underutilized.

[Statutory Authority: RCW 43.43.340. 87-09-049 (Order 87-RD-001), § 446-70-070, filed 4/16/87.]

WAC 446-70-080 RCW 43.43.340 supplemental (plus 3) referrals. For each sergeant or lieutenant vacancy to be filled by promotion, the affirmative action plan will be reviewed. When it is determined under the approved formula established in the patrol's affirmative action plan that a protected group is underutilized, names of qualified protected group members will be referred to the chief for promotional consideration in accord with the plus 3 provision of RCW 43.43.340. Referrals shall be by:

(1) The top five names on the eligibility list will be referred regardless of their membership in a protected group.

(2) Only those protected group members who have qualified and have been placed on the eligibility promotional register for either RCW sergeant or lieutenant shall be considered for inclusion in the plus 3 referral.

[1988 WAC Supp—page 2740]
(3) Notice of appeal for an appeal authorized under RCW 82.03.130(2), shall be filed and served in duplicate with the county auditor pursuant to RCW 84.08.130 within thirty days of the mailing of the decision, and in accordance with such forms and requirements as may be designated by the board of tax appeals. The county auditor shall forthwith transmit one copy of the notice of appeal to the board of tax appeals. The petitioner shall mail a copy of the notice of appeal to all other parties. Appeals which have not been filed with the county auditor within the thirty day period provided above shall be dismissed. Appeals not otherwise complying with this subsection shall be continued or dismissed as deemed appropriate.

[Statutory Authority: RCW 82.03.170. 88-13-021 (Order 88-2), § 456-08-006, filed 6/7/88; Order 6, § 456-08-006, filed 4/1/75; Rule 11, filed 10/4/67.]

Reviser's note: See WAC 456-08-700 et seq. for rules relating to pleadings.

WAC 456-08-705 Rules relating to pleadings—Type of hearing. (1) If the appellant in its notice of appeal does not request a formal hearing under the Administrative Procedure Act (chapter 34.04 RCW), the department of revenue in those cases appealed under RCW 82.03.190 may within ten days of service of the notice of appeal upon it file with the clerk of the board written notice of its intention that the hearing be held pursuant to the Administrative Procedure Act.

(2) In appeals taken under RCW 82.03.130(2), the appellant may elect, within thirty days after the date of the filing with the county auditor of the notice of appeal required by RCW 84.08.130, to have the case determined by a formal hearing under the Administrative Procedure Act (chapter 34.04 RCW). Such election shall be made by service of a written notice upon the board. The board shall forthwith notify the appellant and respondent that such election has been made: Provided, however, That no such election can be made less than five days prior to the scheduled date of the informal hearing. And provided further, That in an appeal pursuant to RCW 84.08.130, the respondent (whether assessor or taxpayer) may elect a formal hearing by filing with the clerk of the board within 20 days from the receipt of the notice of appeal, notice of intention that the hearing be held pursuant to the Administrative Procedure Act.

(3) When appeals are taken from the same decision, order or determination by different parties, a timely request by any party permitted to elect a formal hearing will result in the appeal being conducted as a formal hearing.

(4) The failure to file with the board of tax appeals, without having obtained a continuance, of the notice of appeal in the form required by WAC 456-08-710 within thirty days of having elected a formal hearing shall constitute a withdrawal of the request for a formal hearing and the hearing shall proceed as an informal proceeding.

Title 458 WAC

REVENUE, DEPARTMENT OF

Chapters

458-12 Property tax division—Rules for assessors.
458-14 Reconvening county boards of equalization.
458-15 Historic property.
458-16 Property tax—Exemptions.
458-18 Property tax—Abatements, credits, deferrals and refunds.
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Chapter 458-12 WAC

PROPERTY TAX DIVISION—RULES FOR ASSESSORS

WAC
458-12-012 Definition—Irrigation systems—Real—Personal.

WAC 458-12-012 Definition—Irrigation systems—Real—Personal. (1) The following parts of irrigation systems shall be assessed as real property except as provided in subsections (3) and (4) of this section:
(a) Penstocks and buried mainlines;
(b) Sub-main lines (underground);
(c) River pumping stations;
(d) Water distribution points;
(e) Concrete head ditches;
(f) Irrigation wells;
(g) Electrical distribution stations;
(h) Electrical booster stations;
(i) Electrical distribution lines (underground); and
(j) Buried solid set systems with risers or drip tubes.
(2) The following shall be assessed as personal property except as provided in subsection (4) of this section:
(a) Hand lines;
(b) Wheel lines;
(c) Center pivots;
(d) Motors;
(e) Pumps;
(f) Screens;
(g) Electrical panels;
(h) Mainlines (above ground); and
(i) Laterals.
(3) All irrigation systems shall be assessed as personal property when they are located on publicly owned lands or the system is owned separately from the land, can be removed, and the parties to the lease agree there is no change in title.

[1988 WAC Supp—page 2741]