

**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, 86, 89, 91, 92, 93, 96-99

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.075. WSR 16-11-031, § 458-53-050, filed 5/10/16, effective 6/10/16; WSR 02-14-031, § 458-53-050, filed 6/24/02, effective 7/25/02; WSR 96-05-002, § 458-53-050, filed 2/8/96, effective 3/10/96. Statutory Authority: RCW 84.48.075. WSR 79-11-029 (Order PT 79-3), § 458-53-050, filed 10/11/79. Formerly WAC 458-52-040.]