

**WAC 458-50-110 Apportionment reports.** (1) On or before December 1st of the year preceding the calendar year to be covered by the apportionment report the department will furnish apportionment report forms or make available a hyperlink on its website where the company may provide the same information (hereinafter referred to as "apportionment reports") to each railroad, pipeline, telegraph, telephone, electric light and power, and gas company.

(2) Each company described in subsection (1) of this rule must complete and submit such apportionment report to the department on or before June 1st of the assessment year. Since all apportionment reports must be received by the department no later than June 1st in order to permit adequate opportunity to properly apportion operating property in accordance with WAC 458-50-100, an extension of time for filing such reports will be granted only upon a showing of undue hardship.

(3) Apportionment reports must contain sufficient information to allow the department to identify the operating property's cost (historical or original), miles, use, and location within a county or taxing district and apportion value in accordance with WAC 458-50-100. Location may be identified by a variety of methods including, but not limited to, the tax parcel number, address, section/township/range, latitude and longitude, or geospatial coordinates.

(4) If any company, or any of its officers or agents refuses or neglects to make the apportionment report, the department will proceed, in such manner as it deems best, to obtain facts and information upon which to base its apportionment of such company in accordance with RCW 84.12.260 and WAC 458-50-060 (2), (3), and (5).

[Statutory Authority: RCW 84.08.010(2) and 84.12.390. WSR 15-13-080, § 458-50-110, filed 6/12/15, effective 7/13/15; Order PT 75-2, § 458-50-110, filed 3/19/75.]