

## WSR 22-20-003

## EXPEDITED RULES

## DEPARTMENT OF REVENUE

[Filed September 21, 2022, 1:36 p.m.]

Title of Rule and Other Identifying Information: WAC 458-53-030  
Stratification of assessment rolls—Real property.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department of revenue (DOR) intends to update and amend the above rules to recognize 2022 legislation (2SHB 1210), which changes the terminology referencing "marijuana" in the rules to "cannabis."

Reasons Supporting Proposal: The Washington state legislature enacted a statutory change in 2022 that changes the term "marijuana" to "cannabis" in the above rule. The legislature found that the use of the term "marijuana" in the United States has discriminatory origins and should be replaced with the more scientifically accurate term "cannabis." This change is technical in nature and no substantive legal changes are intended or implied.

Statutory Authority for Adoption: RCW 84.08.010, 84.08.070.

Statute Being Implemented: RCW 84.48.075.

Rule is not necessitated by federal law, federal or state court decision.

Name of Proponent: DOR, governmental.

Name of Agency Personnel Responsible for Drafting: Melinda Mandell, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1584; Implementation and Enforcement: Heidi Geathers, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1615.

This notice meets the following criteria to use the expedited adoption process for these rules:

Adopts or incorporates by reference without material change federal statutes or regulations, Washington state statutes, rules of other Washington state agencies, shoreline master programs other than those programs governing shorelines of statewide significance, or, as referenced by Washington state law, national consensus codes that generally establish industry standards, if the material adopted or incorporated regulates the same subject matter and conduct as the adopting or incorporating rule.

## NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO Melinda Mandell, DOR, P.O. Box 47453, phone 360-534-1584, fax 360-534-1606, email MelindaM@dor.wa.gov, AND RECEIVED BY December 5, 2022.

September 21, 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) 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.]