

WSR 22-22-009

PROPOSED RULES

DEPARTMENT OF REVENUE

[Filed October 20, 2022, 3:55 p.m.]

Original Notice.

Preproposal statement of inquiry was filed as WSR 22-16-058.

Title of Rule and Other Identifying Information: WAC 458-12-030
County appraisers' salary and classification plan and 458-12-035
Standard forms.

Hearing Location(s): On December 14, 2022, at 10:00 a.m., hybrid,
in-person and virtual meeting. In person at 6400 Linderson Way [S.W.],
Room 252, Tumwater, WA. To attend virtually by phone or video confer-
ence, contact Sierra Crumbaker at SierraC@dor.wa.gov for dial-in/login
information.

Date of Intended Adoption: December 28, 2022.

Submit Written Comments to: Leslie Mullin, P.O. Box 47453, Olym-
pia, WA 98504-7453, email LeslieMu@dor.wa.gov, fax 360-534-1606, by
December 16, 2022.

Purpose of the Proposal and Its Anticipated Effects, Including
Any Changes in Existing Rules: The purpose of this proposal is to re-
peal WAC 458-12-030 because it is outdated, as the department of reve-
nue (DOR) does not perform the functions listed in the rule. WAC
458-12-035 is being amended to streamline the process for county as-
sessors and county treasurers when updating forms normally provided by
DOR.

Reasons Supporting Proposal: DOR is proposing to repeal WAC
458-12-030 because the rule is outdated and the department is not the
agency responsible for establishing and maintaining the salary and
classification plans for appraisers employed by county assessors as
described in RCW 36.21.011.

DOR is proposing to update WAC 458-12-035 to clarify the process
used by county assessors and county treasurers wanting to amend forms
statutorily required to be provided by DOR in Title 84 RCW.

Statutory Authority for Adoption: RCW 84.08.010 and 84.08.070.

Statute Being Implemented: RCW 36.21.011 and 84.08.020.

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

Name of Proponent: DOR, governmental.

Name of Agency Personnel Responsible for Drafting: Leslie Mullin,
6400 Linderson Way S.W., Tumwater, WA, 360-534-1589; Implementation
and Enforcement: Heidi Geathers, 6400 Linderson Way S.W., Tumwater,
WA, 360-534-1615.

A school district fiscal impact statement is not required under
RCW 28A.305.135.

A cost-benefit analysis is not required under RCW 34.05.328. This
rule is not a significant legislative rule as defined in RCW
34.05.328.

Scope of exemption for rule proposal from Regulatory Fairness Act
requirements:

Is not exempt.

The proposed rule does impose more-than-minor costs on business-
es. Following is a summary of the agency's analysis showing how costs
were calculated. While the proposed rule draft for WAC 458-12-035 does
not meet the exemptions in chapter 34.05 RCW, the amendments do not
impose more-than-minor costs on businesses, as defined in RCW
19.85.020(2), as the amendments do not propose any new requirements

not already provided for in statute. The information being incorporated into this rule is being provided to county treasurers and county assessors to simplify the process if a county wants to make changes to department-provided forms as provided for in Title 84 RCW.

October 20, 2022
Atif Aziz
Rules Coordinator

OTS-3968.1

AMENDATORY SECTION (Amending Order PT 68-6, filed 4/29/68)

WAC 458-12-035 ((Standard)) Department approved forms. ((All forms required to carry out the provisions of the statutes which are now used, or to be used in the future in connection with the assessment and collection of taxes, shall meet the standards as prescribed by the department of revenue. The forms now in use in the county assessors' and treasurers' offices shall be submitted to the department of revenue for review and approval upon request by the department.

It will be the policy of the department of revenue to permit use of all forms presently in use if, in the department's judgment, they adequately meet the standards and fulfill the statutory requirements. Once the department has approved the forms used in an office, the forms may be used until, in the opinion of the department, the forms need revision because of obsolescence caused by time or statutory change.

All forms shall be submitted in duplicate so that one copy of the approved form may be retained for the department of revenue.

After a complete review of all county and state forms, the state department of revenue will compile and adopt an official standard forms list for each county.))

(1) Introduction. RCW 84.08.020 requires the department of revenue (department) to prescribe all forms to be used in the assessment and collection of property taxes under Title 84 RCW. Certain modifications to these forms, including electronic forms, by county assessors and county treasurers, must be reviewed by the department. Requests for review of modified forms must be submitted to the department in the manner described in this rule.

(2) Forms currently in use. The department maintains a list of forms it is responsible for updating. These forms are used by county assessors and county treasurers to carry out the provisions of the assessment and collection of property taxes under Titles 84 RCW and 458 WAC. The department will permit the use of department forms revised by county assessors and treasurers if, in the department's judgment, they adequately meet the applicable statutory and program requirements.

(a) Once the department approves proposed revisions to a form, that form may be used until it needs revision because of obsolescence caused by time or statutory change. Each county assessor and treasurer is responsible for ensuring their office is utilizing the most current version of a form.

(b) Department approval is not required for changes to a form's contact information, such as a county employee's name, an office ad-

dress, a phone number, an email address, hours of operation, etc. For example, RCW 84.34.030 requires that applications to classify land as farm and agricultural land be made to the county assessor on forms prepared by the department and supplied by the county assessor. If a county assessor elects to alter the department's application form, other than the changes described in this subsection, it must send its proposed changes to the department for approval.

(3) **Forms requiring approval.** A county choosing to use a modified form, with modifications other than those listed in subsection (2)(b) of this rule and the form has not been reviewed by the department, must submit the form to the department for review and approval to ensure it meets the applicable statutory and program requirements under Titles 84 RCW and 458 WAC, as follows:

(a) The county must electronically submit the form for review to the department's property tax division and provide the proposed form revisions;

(b) The department will review the proposed form revisions and notify the county if it approves the changes or if additional changes need to be made; and

(c) Once the department approves the form revisions and the county updates the form for public use, the county must send an electronic copy of the final revised form to the department's property tax division. The department will maintain a copy of the revised form as described in subsection (4) of this rule. If a county chooses not to make the required changes, it must use the department's version of the form at dor.wa.gov.

(4) **Form retention.** The department will keep an electronic copy of each form it has reviewed and approved for a county when the form is required to be provided by the department under Title 84 RCW or 458 WAC.

(Rule derived from RCW 84.08.020; 84.48.010; 84.56.050; TCR 10-30-1940.)

[Order PT 68-6, § 458-12-035, filed 4/29/68.]

OTS-3971.1

REPEALER

The following section of the Washington Administrative Code is repealed:

WAC 458-12-030	County appraisers' salary and classification plan.
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