

WSR 13-06-001
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed February 20, 2013, 12:44 p.m.]

Title of Rule and Other Identifying Information: WAC 458-12-342 New construction—Assessment, this rule explains how new construction is assessed for property tax purposes.

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 Jay Jetter, Department of Revenue, P.O. Box 47471, Olympia, WA 98504-7471, e-mail JayJ@dor.wa.gov, AND RECEIVED BY May 6, 2013.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: The department is proposing to amend this rule to correct two citations. The following changes are proposed:

- WAC 458-19-005 (2)(q) is to be changed to WAC 458-19-005 (2)(p); and
- WAC 458-12-005(4) is to be changed to WAC 458-12-[458-12-005] (2)(d).

Copies of draft rules are available for viewing and printing on our web site at Rules Agenda.

Reasons Supporting Proposal: To provide accurate information.

Statutory Authority for Adoption: RCW 84.08.010 and 84.41.090.

Statute Being Implemented: RCW 84.40.040.

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

Name of Proponent: Department of revenue, governmental.

Name of Agency Personnel Responsible for Drafting: Jay Jetter, 1025 Union Avenue S.E., Suite #544, Olympia, WA, (360) 534-1405; Implementation and Enforcement: Kathy Beith, 1025 Union Avenue S.E., Suite #200, Olympia, WA, (360) 534-1403.

February 20, 2013

Alan R. Lynn

Rules Coordinator

AMENDATORY SECTION (Amending WSR 05-14-106, filed 6/30/05, effective 7/31/05)

WAC 458-12-342 New construction—Assessment.

(1) New construction covered under the provisions of RCW 36.21.070 and 36.21.080, and defined in WAC 458-19-005 (2)((~~q~~)) (p), shall be assessed at its true and fair value as of July 31st each year regardless of its percentage of comple-

tion. In instances when new construction continues after July 31 of any year, the increase in value of the property due to the new construction that occurs between August 1 of that year through July 31 of the following year is added to the assessment roll as "new construction" in the following year. New construction as used in this section refers only to real property, as defined in RCW 84.04.090 and further defined in WAC 458-12-010, and also to improvements, as described in WAC 458-12-005(~~((4))~~) (2)(d), located on leased public land, for which a building permit was issued or should have been issued pursuant to chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits.

(2) The assessor is authorized to place new construction on the assessment rolls up to August 31st each year and shall notify the owner, or person responsible for payment of taxes, of the value of any new construction that has been assessed. The notice shall advise the owner, or person responsible for payment of taxes, that such owner or person has thirty days from the date of mailing of the notice, or up to sixty days when the county legislative authority has adopted a longer time period, whichever is later, to appeal the valuation to the county board of equalization as provided in WAC 458-14-056.

WSR 13-06-042
EXPEDITED RULES
DEPARTMENT OF
SOCIAL AND HEALTH SERVICES

(Economic Services Administration)

[Filed March 4, 2013, 9:44 a.m.]

Title of Rule and Other Identifying Information: The community services division (CSD) is amending WAC 388-450-0190 How does the department figure my shelter cost income deduction for Basic Food?, to correct a typographical error.

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 Rules Coordinator, Department of Social and Health Services, P.O. Box 45850, Olympia, WA 98504-5850, or deliver to 1115 Washington, Olympia, WA 98504, e-mail DSHSRPAURulesCoordinator@dshs.wa.gov, fax (360) 664-6185, AND RECEIVED BY May 7, 2013.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: This amendment will correct numbering reference in WAC 388-450-0190(2) from a number "5" to a "4" that should read: "(2) Second, we

subtract all deductions your AU is eligible for under WAC 388-450-0185 (1) through (4) from your AU's gross income."

Reasons Supporting Proposal: Accuracy referencing the correct reference to subsections in WAC 388-450-0185.

Statutory Authority for Adoption: RCW 74.04.005, 74.04.050, 74.04.055, 74.04.057, 74.04.500, 74.04.510, 74.08.090, and 74.08A.120.

Statute Being Implemented: RCW 74.04.005, 74.04.-050, 74.04.055, 74.04.057, 74.04.500, 74.04.510, 74.08.090, and 74.08A.120.

Rule is necessary because of federal law, 7 C.F.R. 273.10.

Name of Proponent: Department of social and health services, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation and Enforcement: Bob Thibodeau, 712 Pear Street S.E., Olympia, 98501, (360) 725-4634.

February 25, 2013

Katherine I. Vasquez

Rules Coordinator

(a) Up to a maximum of four hundred sixty-nine dollars if no one in your AU is elderly or disabled; or

(b) The entire amount if an eligible person in your AU is elderly or disabled, even if the amount is over four hundred sixty-nine dollars.

AMENDATORY SECTION (Amending WSR 12-24-018, filed 11/27/12, effective 12/28/12)

WAC 388-450-0190 How does the department figure my shelter cost income deduction for Basic Food? The department calculates your shelter cost income deduction as follows:

(1) First, we add up the amounts your assistance unit (AU) must pay each month for shelter. We do not count any overdue amounts, late fees, penalties or mortgage payments you make ahead of time as an allowable cost. We count the following expenses as an allowable shelter cost in the month the expense is due:

- (a) Monthly rent, lease, and mortgage payments;
- (b) Property taxes;
- (c) Homeowner's association or condo fees;
- (d) Homeowner's insurance for the building only;
- (e) Utility allowance your AU is eligible for under WAC 388-450-0195;

(f) Out-of-pocket repairs for the home if it was substantially damaged or destroyed due to a natural disaster such as a fire or flood;

(g) Expense of a temporarily unoccupied home because of employment, training away from the home, illness, or abandonment caused by a natural disaster or casualty loss if your:

- (i) AU intends to return to the home;
- (ii) AU has current occupants who are not claiming the shelter costs for Basic Food purposes; and
- (iii) AU's home is not being leased or rented during your AU's absence.

(2) Second, we subtract all deductions your AU is eligible for under WAC 388-450-0185 (1) through ~~((5))~~ (4) from your AU's gross income. The result is your AU's net income.

(3) Finally, we subtract one-half of your AU's net income from your AU's total shelter costs. The result is your excess shelter costs. Your AU's shelter cost deduction is the excess shelter costs: