

WSR 18-20-010
WITHDRAWAL OF
EXPEDITED RULE MAKING
DEPARTMENT OF
FISH AND WILDLIFE

[Filed September 20, 2018, 9:47 a.m.]

The Washington department of fish and wildlife seeks to withdraw the preproposal [expedited rule making] filed under WSR 18-19-084 on September 18, 2018.

Please let me know if you have any questions or need additional information.

Scott Bird

WSR 18-20-043
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed September 26, 2018, 9:23 a.m.]

Title of Rule and Other Identifying Information: WAC 458-14-056 Petitions—Time limits—Waiver of filing deadline for good cause, 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits, and 458-14-076 Hearings on petitions—Withdrawal.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: WAC 458-14-056, 458-14-066, and 458-14-076 are being amended to incorporate HB 2479 that passed during the 2018 legislative session concerning property assessment appeal procedures to the county boards of equalization.

Reasons Supporting Proposal: WAC 458-14-056, 458-14-066, and 458-14-076 are rules relating to the appeal procedures, including the time requirements for parties to exchange information or evidence before a county board of equalization hearing. Updating these rules to incorporate the revised time requirements are [is] necessary so county assessors and taxpayers submit their evidence timely.

Statutory Authority for Adoption: RCW 84.08.010, 84.08.070, and 84.48.200.

Statute Being Implemented: RCW 84.48.150.

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: Leslie Mullin, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1589; Implementation and Enforcement: Randy Simmons, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1605.

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 incor-

porated regulates the same subject matter and conduct as the adopting or incorporating rule.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The expedited rule-making process is applicable to these rule updates because the department is incorporating changes resulting from 2018 legislation.

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 Leslie Mullin, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1589, fax 360-534-1606, email LeslieMu@dor.wa.gov, AND RECEIVED BY December 3, 2018.

September 26, 2018

Erin T. Lopez

Rules Coordinator

AMENDATORY SECTION (Amending WSR 15-03-087, filed 1/21/15, effective 2/21/15)

WAC 458-14-056 Petitions—Time limits—Waiver of filing deadline for good cause. (1) ~~((The only method for appealing a county assessor's determination to the county board of equalization, as to valuation of property, or as to any other types of county assessor determinations is by a properly completed and timely filed taxpayer petition.~~

~~(2))~~ **Introduction.** This rule explains how the owner or person responsible for the payment of property taxes may petition the board of equalization for a change in the assessed valuation of their property as described in RCW 84.40.038.

(a) Definitions. The definitions in WAC 458-14-005 apply to this rule.

(b) Other rules to reference. Readers may want to refer to other rules for additional information, including:

(i) WAC 458-14-015 Jurisdiction of county boards of equalization.

(ii) WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits.

(iii) WAC 458-14-076 Hearings on petitions—Withdrawal.

(2) Filing petition - Time limits. The method for appealing a county assessor's determination as to the valuation of property or to any other types of county assessor determinations is by submitting a properly completed and timely filed taxpayer petition to the county board of equalization.

A taxpayer's petition for review of the assessed valuation of property by the assessor or for review of any of the types of appeals listed in WAC 458-14-015 must be filed in dupli-

cate with the board. Petition forms are available from the clerk of the board and from the assessor's office.

The deadline for filing the petition with the board must be the later of:

- (a) July 1st of the year of assessment or determination;
- (b) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessment, ~~((value))~~ change of value notice, or other notice was mailed; or

(c) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessor electronically:

- (i) Transmitted the assessment, ~~((value))~~ change of value notice, or other notice; or
- (ii) Notified the owner or person responsible for payment of taxes that the assessment, ~~((value))~~ change of value notice, or other notice was available to be accessed by the owner or other person. ~~((RCW 84.40.038.))~~

(3) **Late filing of petition - Waiver of filing deadline.** No late filing of a petition will be allowed except as ~~((specifically))~~ provided in this subsection. The board may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause, as defined in this subsection, for the late filing. However, the board must waive the filing deadline for the circumstance described under (g) of this subsection if the petition is filed within a reasonable time after the deadline.

A petition that is filed after the deadline without a showing of good cause ~~((, as described in this subsection,))~~ must be dismissed unless, after the taxpayer is notified by the board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The board must decide a taxpayer's claim of good cause without holding a public hearing on the claim and must promptly notify the taxpayer of the decision, in writing. The board's decision regarding a waiver of the filing deadline is final and not appealable to the state board of tax appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

(a) The taxpayer was unable to file the petition by the filing deadline because of a death or serious illness of the taxpayer or of a member of the taxpayer's immediate family occurring at or shortly before the time for filing. For purposes of this subsection, the term "immediate family" includes, but is not limited to, a grandparent, parent, brother, sister, spouse, domestic partner, child, grandchild, or domestic partner's child or grandchild.

(b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of all of the following:

(i) The taxpayer was absent from his or her home or from the address where the assessment notice or ~~((value))~~ change of value notice is normally received by the taxpayer. If the notice is normally mailed by the assessor to a mortgagee or other agent of the taxpayer, the taxpayer must show that the mortgagee or other agent was required, pursuant to written instructions from the taxpayer, to promptly transmit the notice and failed to do so; ~~((and))~~

(ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in sub-

section (2) of this ~~((section))~~ rule prior to the filing deadline; and

(iii) The filing deadline is after July 1st of the assessment year.

(c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading written advice as to the proper filing requirements by either a board member or board staff, the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.

(d) The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake occurring at or shortly before the time for filing.

(e) The taxpayer was unable to file the petition by the filing deadline because of a delay or loss related to the delivery of the petition by the postal service. The taxpayer must be able to provide documentation from the postal service of ~~((such a))~~ the delay or loss.

(f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.

(g) The taxpayer was not sent a ~~((reevaluation))~~ change of value notice under RCW 84.40.045 for the current assessment year and ~~((the taxpayer))~~ can demonstrate ~~((both of the following))~~:

~~((i) The taxpayer's))~~ the property value did not change from the previous ~~((year, and~~

~~((ii) The taxpayer's property is located in an area revalued by the assessor for the current))~~ assessment year.

(4) **Mailing of petition.** If a petition is filed by mail it must be postmarked no later than the filing deadline. If the filing deadline falls ~~((upon))~~ on a Saturday, Sunday, or holiday, the petition must be filed on or postmarked no later than the next business day.

(5) **Completed petition.** A petition is properly completed when all relevant questions on the form provided or approved by the department have been answered and the answers contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal.

A petition ~~((which))~~ that merely states ~~((that))~~ the assessor's valuation is too high or ~~((that))~~ the property taxes are excessive, or similar types of statements, is not properly completed and ~~((must))~~ will not be considered by the board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be ~~((deemed to be))~~ considered properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales, valuation evidence, or other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the assessor and the board at least ~~((seven))~~ twenty-one business days, excluding legal holidays, prior to the board hearing.

A copy of the completed petition must be provided to the assessor by the clerk of the board. Any petition not fully and properly completed cannot be considered by the board ~~((RCW 84.40.038.))~~ and a notice of the board's rejection of

the petition must be promptly mailed to the taxpayer. ~~((See:))~~ WAC 458-14-066 ~~((Requests for valuation information—Duty to exchange documentary information—Time limits, for))~~ provides an explanation of the availability, use and exchange of valuation and other documentary information prior to the hearing before the board.

(6) ~~((Whenever))~~ **Pending appeal.** If the taxpayer has an appeal pending with the board, the state board of tax appeals, or with a court of law, and the assessor notifies the taxpayer of a change in property valuation, then the taxpayer is required to file a timely petition with the board in order to preserve the right to appeal the change in valuation.

~~((For example, if))~~ **Example.** A taxpayer ~~((has appealed))~~ appeals a decision of the board to the board of tax appeals regarding ~~((an assessed))~~ a value for the ~~((year 2013, and that))~~ 2013 assessment year. The appeal is pending when the assessor issues a ~~((value))~~ change in value notice for the 2014 assessment year, so the taxpayer must still file a timely petition appealing the valuation for the 2014 assessment year in order to preserve his or her right to appeal the 2014 assessed value.

~~((7) Petition forms shall be available from the clerk of the board and from the assessor's office.))~~

AMENDATORY SECTION (Amending WSR 06-13-034, filed 6/14/06, effective 7/15/06)

WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits. (1) **Introduction.** ~~((Timely))~~ This rule explains the access to valuation and other documentary information ~~((should be))~~ provided to both parties prior to the hearing on a petition so that time-consuming and costly discovery procedures are unnecessary. ~~((The postmark is used to determine whether the information is timely provided.))~~

(2) **Valuation information provided by assessor.** Requests by a taxpayer for valuation information from the assessor may be made on the petition form filed with the board, or may be made at any reasonable time prior to the hearing. Upon request by the taxpayer, the assessor must make available to the taxpayer the comparable sales used in establishing the taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor must provide the taxpayer with the information.

All ~~((such))~~ valuation information, including comparable sales, must be provided to the taxpayer and the board within sixty calendar days of the request but at least ~~((fourteen))~~ twenty-one business days, excluding legal holidays, prior to the taxpayer's appearance before the board of equalization. ~~((3))~~ The valuation information provided by the assessor to the taxpayer must not be subsequently changed by the assessor unless the ~~((assessor has found))~~ new evidence ~~((supporting))~~ supports the assessor's valuation ~~((, in which situation the assessor))~~. If the assessor has found new evidence, he or she must provide the additional evidence to the taxpayer and the board at least ~~((fourteen))~~ twenty-one business days, excluding legal holidays, prior to the board hearing ~~((at the board.~~

~~((4))~~. The postmark date is used to determine whether the information is timely provided.

(3) **Valuation information provided by taxpayer.** A taxpayer who lists comparable sales on the petition, or who provides the board and the assessor with comparable sales or valuation evidence after filing the petition, must not ~~((there after change or add other comparable sales, valuation evidence, or other documentary evidence without))~~ subsequently change the evidence unless the new evidence supports the taxpayer's valuation. If the taxpayer has found new evidence, he or she must provide the additional evidence by mailing or submitting ~~((the evidence))~~ it to the assessor and the board at least ~~((seven))~~ twenty-one business days, excluding legal holidays, prior to the board hearing. The postmark date is used to determine whether the information is timely provided.

~~((5))~~ (4) **Failure to comply.** If either the assessor or taxpayer does not comply with the requirements of this ~~((section))~~ rule, the board ~~((in its discretion))~~ may take any of the following actions:

(a) If there is no objection by either party, consider the new evidence provided by either party and proceed with the hearing;

(b) If there is an objection by either party to the failure of the other party to comply with the requirements of this ~~((section))~~ rule, the board may:

(i) Refuse to consider evidence that was not timely submitted;

(ii) Postpone the hearing for a ~~((definite))~~ definitive time period designated by the board, to provide the parties an opportunity to review all evidence; or

(iii) Proceed with the hearing but allow the parties to submit new evidence to the board and to the other party ~~((,))~~ after the hearing is concluded ~~((, within definite))~~. The new evidence must be submitted within a definitive time period ~~((s))~~ designated by the board, and ~~((provide))~~ must be provided to each party with an adequate opportunity to rebut or comment on the new evidence prior to the board's decision.

AMENDATORY SECTION (Amending WSR 06-13-034, filed 6/14/06, effective 7/15/06)

WAC 458-14-076 Hearings on petitions—Withdrawal. (1) **Introduction.** This rule provides information about the board hearing and the withdrawal of a petition by the taxpayer. The board or one of its hearing examiners must hold individual hearings on each properly filed petition ~~((which))~~ that has not been withdrawn or otherwise disposed of. A taxpayer may withdraw a petition ~~((as a matter of right))~~ by written notice received by the board no later than two business days prior to the scheduled hearing. The board ~~((, in its discretion, may allow the))~~ may also allow a taxpayer to withdraw up to the time of the hearing. The board must promptly notify the assessor of the taxpayer's withdrawal.

(2) **Notice of hearing.** The assessor and taxpayer must be provided notice of the hearing date by the clerk of the board at least ~~((fifteen))~~ twenty-two business days before the hearing date, unless the clerk and the parties agree ~~((upon))~~ on a shorter time period.

(3) **Continuation of appeal.** If property is sold or transferred after a petition has been timely filed, either the

seller/transferor or the buyer/transferee, or both, may continue to pursue the appeal if they can show the board that they have a personal stake in the outcome of the case.

(4) **Testifying before board.** All persons testifying before the board must swear or affirm on the record that they will testify truthfully under penalty of perjury.

WSR 18-20-049
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed September 26, 2018, 3:48 p.m.]

Title of Rule and Other Identifying Information: WAC 458-12-360 Notice of change in value of real property.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: WAC 458-12-360 is being amended to incorporate:

- SSB 5133 that passed during the 2017 legislative session concerning when county boards of equalization are required to meet;
- SSB 5444 that passed during the 2013 legislative session concerning publicly owned property; and
- SSB 5167 that passed during the 2011 legislative session concerning the senior citizen, disabled person, and disabled veteran property tax exemption.

Reasons Supporting Proposal: WAC 458-12-360 is the rule explaining the requirements of a change of value notice or revaluation notice. Incorporating the updated statutory requirements into this rule will assist county assessors and taxpayers regarding the information that must be included in these notices.

Statutory Authority for Adoption: RCW 84.48.200, 84.08.010, 84.08.070, and 84.36.865.

Statute Being Implemented: RCW 84.48.010, 84.40.045, and 84.36.381.

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: Leslie Mullin, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1589; Implementation and Enforcement: Randy Simmons, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1605.

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.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The expedited rule-making process is applicable to this rule update because the department is incorporating changes resulting from 2011, 2013, and 2017 legislation.

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 Leslie Mullin, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1589, fax 360-534-1606, email LeslieMu@dor.wa.gov, AND RECEIVED BY December 3, 2018.

September 26, 2018
Erin T. Lopez
Rules Coordinator

AMENDATORY SECTION (Amending WSR 03-18-037, filed 8/26/03, effective 9/26/03)

WAC 458-12-360 Notice of change in value of real property. (1) **Introduction.** This rule explains the requirement of county assessors to notify taxpayers of any change in the true and fair value of real property as provided by RCW 84.40.045. The notice of a change in the true and fair value of real property is commonly referred to as a change of value notice or revaluation notice.

(2) **When must a revaluation notice be provided?** All revaluation notices must be mailed within thirty days of the completed appraisal, except that no revaluation notices can be mailed during the period from January 15th to February 15th of each year. If the true and fair value of the real property appraised has not changed, ~~((no))~~ a revaluation notice does not need to be sent to the taxpayer following the completed appraisal. Also, ~~((no))~~ a revaluation notice does not need to be sent ~~((with respect to))~~ regarding changes in valuation of publicly owned property exempt from taxation under RCW 84.36.010 or of forest land ((made)) under chapter 84.33 RCW.

The following examples identify a number of facts and then state a conclusion. These examples should be used only as a general guide. The status of each situation must be determined after a review of all of the facts and circumstances.

(a) Example 1. On January 5th the assessor completes an appraisal of a home and the land ~~((upon))~~ on which it sits. The total value of the land and home increased as a result of the appraisal. The assessor must mail a revaluation notice to the taxpayer by February 16th; however, the assessor is not allowed to mail the revaluation notice between January 15th and February 15th.

(b) Example 2. The assessor appraises a home and the land ~~((upon))~~ on which it sits. The value of the home

decreases, and the value of the land increases; however, the total value of the home and land remain unchanged. The assessor is not required to mail a revaluation notice to the taxpayer. Under RCW 84.40.045, revaluation notices are only required when there is a change in the true and fair value of the real property that is the subject of the appraisal. In this example, although there is a change in the true and fair value of the home and land, there is no ~~((overall))~~ change in the overall true and fair value of the real property that was the subject of the appraisal.

(3) What if an assessor fails to provide a timely revaluation notice? The failure to provide a timely revaluation notice as required by RCW 84.40.045 does not invalidate the assessment. RCW 84.40.045 does not affect RCW 84.40.020 which provides, in relevant part, that all real property in this state subject to taxation must be listed and assessed every year, at its value on January 1st of the assessment year.

A taxpayer who fails to timely appeal an assessor's determination of value to the county board of equalization (board) because of the assessor's failure to timely provide a revaluation notice may still petition the board for a review of the assessor's determination of value. A board may reconvene on its own authority in certain circumstances as provided in WAC 458-14-127 Reconvened boards—Authority, including upon request of a taxpayer who has not received a timely revaluation notice. ~~((Under))~~ According to WAC 458-14-127, the taxpayer must submit to the board ~~((a sworn))~~ an affidavit stating that a revaluation notice for the current assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition for review of the assessor's determination of value, and the taxpayer can show proof that the value was actually changed. The request to reconvene and the ~~((sworn))~~ affidavit must be filed with the board by April 30th of the tax year immediately following the board's regularly convened session. ~~((f))~~ For additional information about appealing an assessor's determination of value to the ~~((county))~~ board, refer to chapter 458-14 WAC. ~~((g))~~

(4) Who is entitled to receive a revaluation notice? RCW 84.40.045 requires the assessor ~~((is required by law))~~ to mail revaluation notices to the taxpayer. ~~((RCW 84.40.045.))~~ For purposes of this rule, "taxpayer" means the person charged, or whose property is charged, with property tax and whose name appears on the most recent tax roll or has been otherwise provided to the assessor.

If any taxpayer, as shown by the tax rolls, holds only a security interest under a mortgage, contract of sale, or deed of trust in the real property that is the subject of the revaluation notice, the taxpayer is required to supply, within thirty days of receiving a written request from the assessor, the name and address of the person making payments under the mortgage, contract of sale, or deed of trust. The assessor must mail a copy of the revaluation notice to the person making payments under the mortgage, contract of sale, or deed of trust at the address provided by the taxpayer. A request from the assessor ~~((is required to make the request provided for in this subsection))~~ for this information must be made during the month of January. ~~((A))~~ If the taxpayer ~~((who))~~ willfully fails to comply with ~~((such a request from the assessor within the thirty-day time limitation))~~ the assessor's request within thirty days,

the taxpayer is subject to a maximum civil penalty of five thousand dollars. The civil penalty is recoverable in an action by the county prosecutor and, when recovered, must be deposited in the county current expense fund.

(5) What information must a revaluation notice contain? A revaluation notice must contain ~~((the following information))~~:

(a) The name and address of the taxpayer;

(b) A description of the real property that is the subject of the revaluation notice;

(c) The previous and new true and fair values, stating separately land and improvement values;

(d) A statement that the assessed value is one hundred percent of the true and fair value;

(e) If the property is classified under chapter 84.34 RCW on the basis of its current use, the previous and new current use value of the property, stating separately land and improvement values;

(f) A statement informing taxpayers that if they would like to learn more about how their property was valued for tax purposes and how their property taxes will be determined, they may obtain an information pamphlet describing the property tax system from the assessor's office free of charge;

(g) A statement that land used for farm and agricultural purposes, to preserve open space, or for the commercial growth and harvesting of forest crops may be eligible for assessment based on the land's current use rather than its highest and best use. This statement must also provide information on the method of making application and the availability of ~~((further))~~ additional information on the current use classifications;

(h) A statement informing taxpayers ~~((that))~~ they may be eligible to receive a property tax exemption if:

(i) They own and live in a residence in the county, including a mobile home ~~((;))~~;

(ii) Are now or will be sixty-one years of age by December 31st of the current year, ~~((or))~~ are retired because of a physical disability, or is a veteran of the armed forces of the United States entitled to and receiving compensation from the United States Department of Veterans Affairs at a total disability rating for a service-connected disability; and ~~((#))~~

(iii) Their combined disposable income is under the limits provided in RCW 84.36.381 ~~((, they may be eligible to receive a property tax exemption))~~.

Although not statutorily required, it is suggested that a revaluation notice contain a statement informing taxpayers that if they are a senior citizen or a disabled person, or if they meet certain income requirements, they may be able to defer payment of their property taxes. This statement should also include ~~((information about how further))~~ how additional information about property tax deferrals for senior citizens ~~((and))~~, disabled persons, or persons with limited incomes may be obtained; and

(i) A brief statement of the procedure for appeal to the county board of equalization and the time, date, and ~~((place of the meetings))~~ meeting place of the board. The following language is suggested: "You may appeal either the true and fair value and/or current use assessed value to the county board of equalization. An appeal petition may be obtained from the board of equalization. Petitions for a hearing must

be filed with the board of equalization on or before July 1st of the assessment year, or within (number of days) of the date of the revaluation notice, whichever is later. Petitions received after those dates will be denied on the grounds of not having been timely filed, unless a waiver for good cause as described in WAC 458-14-056, is granted. The board of equalization will convene on July 15th, or within fourteen days of certification of the county assessment rolls, whichever is later, in the (name of office) at (name of city or town), Washington, and will continue in session for a period not to exceed four weeks. The board of equalization is to review and equalize the assessments of the current year for taxes payable the following year."

WSR 18-20-053
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed September 26, 2018, 4:19 p.m.]

Title of Rule and Other Identifying Information: WAC 458-61A-218 Low income housing (the real estate excise tax (REET)).

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Adding to REET rules a description of the new REET exemption for low-income housing contained in EHB 2444 in 2018, codified in RCW 82.45.010 [(3)](s).

Reasons Supporting Proposal: EHB 2444 in 2018, codified in RCW 82.45.010 [(3)](s), created a new REET exemption by excluding certain sales of low-income housing from the definition of a sale for purposes of applying REET. This rule describes the circumstances under which REET does not apply to the sales of certain low-income housing as defined in statute. This rule makes the "Exemptions and Exclusions" section of the REET rules in chapter 458-61A WAC more comprehensive.

Statutory Authority for Adoption: RCW 82.45.150, 82.32.300, and 82.01.060(2).

Statute Being Implemented: RCW 82.45.010.

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: Rex Munger, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1554; Implementation and Enforcement: Randy Simmons, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1605.

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 incor-

porated regulates the same subject matter and conduct as the adopting or incorporating rule.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The rule follows the wording of the new REET exemption contained in RCW 82.45.010 [(3)](s). It does not contain any new interpretations.

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 Rex Munger, Department of Revenue, P.O. Box 47467, Olympia, WA 98504-7467, phone 360-534-1554, fax 360-534-1606, email RexM@dor.wa.gov, AND RECEIVED BY December 3, 2018.

September 26, 2018

Erin T. Lopez

Rules Coordinator

NEW SECTION

WAC 458-61A-218 Low income housing. (1) **Introduction.** Transfers of qualified low-income housing developments are not subject to the real estate excise tax. Transfers of controlling interests in qualified low-income housing developments are also not subject to the real estate excise tax. The real estate excise tax does apply to such transfers if, due to noncompliance with federal statutory requirements, the seller is subject to recapture, in whole or in part, of its allocated federal low-income housing tax credits within the four years prior to the date of transfer. RCW 82.45.010(3).

(2) **Definition.** For purposes of this section, "qualified low-income housing development" means real property and improvements in respect to which the seller or, in the case of a transfer of a controlling interest, the owner or beneficial owner, was allocated federal low-income housing tax credits. These are tax credits authorized under 26 U.S.C. Sec. 42, or a successor statute, and allocated by the Washington state housing finance commission.

(3) **Expiration.** This section does not apply to transfers of, or transfers of controlling interests in, qualified low-income housing developments occurring on or after July 1, 2035.

(4) **Refund limitation.** Refunds are not authorized for any tax liability imposed or authorized under chapter 82.45 or 82.46 RCW, and properly paid before July 1, 2018, with respect to a transfer of qualified low-income housing as defined in RCW 82.45.010 (3)(s).

WSR 18-20-054
EXPEDITED RULES
DEPARTMENT OF REVENUE

[Filed September 26, 2018, 4:22 p.m.]

Title of Rule and Other Identifying Information: WAC 458-16A-130 Senior citizen, disabled person, and ~~one hundred percent~~ disabled veteran exemption—Qualifications for exemption and 458-16A-140 Senior citizen, disabled person, and ~~one hundred percent~~ disabled veteran exemption—Exemption described—Exemption granted—Exemption denied—Freezing property values.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: WAC 458-16A-130 and 458-16A-140 are being amended to incorporate:

- SHB 2597 that passed during the 2018 legislative session concerning extending the senior citizen, disabled person, and disabled veteran property tax exemption to certain increases in property taxes imposed by a county or city;
- SSB 5167 that passed during the 2011 legislative session concerning the eligibility criteria of a disabled veteran for the senior citizen, disabled person, and disabled veteran property tax exemption.

Reasons Supporting Proposal: WAC 458-16A-130 and 458-16A-140 are rules explaining requirements for the senior citizen, disabled person, and disabled veteran property tax exemption. Incorporating the updated statutory requirements into these rules will assist county assessors, taxpayers, and program participants to understand the requirements that need to be met to qualify for this property tax exemption.

Statutory Authority for Adoption: RCW 84.36.865.

Statute Being Implemented: RCW 84.36.381 and 84.55-050.

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: Leslie Mullin, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1589; Implementation and Enforcement: Randy Simmons, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1605.

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.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The expedited rule-making process is applicable to these rule updates because the department is incorporating changes resulting from 2011 and 2018 legislation.

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 Leslie Mullin, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1589, fax 360-534-1606, email LeslieMu@dor.wa.gov, AND RECEIVED BY December 3, 2018.

September 26, 2018

Erin T. Lopez

Rules Coordinator

AMENDATORY SECTION (Amending WSR 08-16-078, filed 7/31/08, effective 8/31/08)

WAC 458-16A-130 Senior citizen, disabled person, and ~~((one hundred percent))~~ disabled veteran exemption—Qualifications for exemption. (1) **Introduction.** This rule describes the qualifications a claimant must meet for the senior citizen, disabled person, and ~~((one hundred percent))~~ disabled veteran property tax exemption. The definitions in WAC 458-16A-100 apply to this rule. In order to qualify for the exemption, the claimant must:

- (a) ~~((Must))~~ Meet age or disability requirements;
- (b) ~~((Must))~~ Have a combined disposable income below the statutory limit amount provided in RCW 84.36.381; and
- (c) ~~((Must))~~ Own the property and occupy it as his or her principal residence.

(2) **Age, retirement, and disability requirements.** In order to qualify for the exemption:

(a) The senior citizen claiming the exemption must be age sixty-one or older on December 31st of the year in which the claim is filed. No proof is required concerning a senior citizen's employment status to claim the exemption.

(b) The disabled person claiming the exemption must be at the time of filing, retired from regular gainful employment and unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than twelve months (42 U.S.C. Sec. 423 (d)(1) (A)).

(c) The veteran claiming the exemption must be at the time of filing ~~((be))~~, a veteran of the armed forces of the United States ~~((with one hundred percent))~~ entitled to and receiving compensation from the United States Department of Veterans Affairs at a total disability rating for a service-connected disability.

(d) The surviving spouse or domestic partner of a claimant, who applies to continue their spouse's or domestic partner's exemption, must be age fifty-seven or older in the calendar year the claimant dies.

(3) **Income requirements.** In order to qualify for the exemption, the claimant's combined disposable income, as defined in RCW 84.36.383 and WAC 458-16A-120, must be below the statutory limit amount provided in RCW 84.36-381.

(4) **Principal residence requirements.** In order to qualify for the exemption, the claimant must own the property and occupy it as his or her principal residence. The claimant must occupy the principal residence at the time of filing for each year the exemption is claimed. ~~((See))~~ WAC 458-16A-100 ~~((definitions of principal residence and residence), and WAC))~~ and 458-16A-135 ~~((f))~~ provide additional information regarding the definitions of principal residence and residence, and the supporting documents required to demonstrate the property is owned and occupied as a claimant's principal residence((?)).

AMENDATORY SECTION (Amending WSR 18-04-007, filed 1/25/18, effective 2/25/18)

WAC 458-16A-140 Senior citizen, disabled person, and ~~((one hundred percent))~~ disabled veteran exemption—Exemption described—Exemption granted—Exemption denied—Freezing property values. (1)(a) **Introduction.** This rule explains how county assessors process a claimant's application form for the senior citizen, disabled person, or ~~((one hundred percent))~~ disabled veteran property tax exemption. The rule describes the exemption and what happens when the exemption is granted or denied by the assessor.

(b) Definitions. The definitions in WAC 458-16A-100 apply to this rule.

(2) **The exemption described.** This property tax exemption reduces or eliminates property taxes on a senior citizen's, disabled person's, or ~~((one hundred percent))~~ disabled veteran's principal residence. Except for benefit charges made by a fire protection district, this exemption does not reduce or exempt an owner's payments for special assessments against the property. Local governments impose special assessments on real property because the real property is specially ~~((benefitted))~~ benefited by improvements made in that area (e.g., local improvement district assessments for roads or curbs, surface water management fees, diking/drainage fees, weed control fees, etc.). All ~~((the))~~ property owners in that area share in paying for these improvements. The only exceptions related to this program is for benefit charges made by a fire protection district, a regional fire protection service authority, or by a city or town for enhancement of fire protection services. Fire protection benefit charges are reduced twenty-five, fifty, or seventy-five percent depending upon the combined disposable income of the claimant. RCW 52.18.090, 52.26.270, and 35.13.256.

(a) **Excess levies.** A qualifying claimant receives an exemption from excess levies on his or her principal residence.

(b) **Regular levies.** A qualifying claimant receives an exemption from the state property tax levy imposed under RCW 84.52.065(2) on his or her principal residence, and the portion of the regular property taxes authorized pursuant to a lid lift under RCW 84.55.050 and approved by the voters, if

the legislative authority of the county or city imposing the increase in regular property taxes identified the exemption under RCW 84.36.381 in the ordinance placing the lid lift measure on the ballot.

Depending ~~((upon))~~ on the claimant's combined disposable income, the exemption may also apply to all or a portion of the regular property tax levies, including all or a portion of the state property tax levy imposed under RCW 84.52.065(1), on the claimant's principal residence. Both the level of the claimant's combined disposable income and the assessed value of the home determine the amount of the regular levy exempted from property taxes. The exemption applies to all ~~((the))~~ regular and excess levies when the assessed value of the claimant's principal residence falls below the amount of exempt assessed value identified in RCW 84.36.381 (5)(b) and the claimant's combined disposable income is also below the levels set in that subsection.

(c) **Property taxes due.** Generally, the owner pays the property taxes on the principal residence and obtains ~~((directly))~~ the benefit of this exemption. If the claimant is not the property's owner, or is not otherwise obligated to pay the property taxes on the principal residence, but ~~((is))~~ owned the principal residence for purposes of this exemption, the property owner that owes the tax must reduce any amounts owed to them by the claimant up to the amount of the tax exemption. If the amounts owed by the claimant to this property owner are less than the tax exemption, the owner must pay to the claimant in cash any amount of the tax exemption remaining after this offsetting reduction. RCW 84.36.387(6).

(3) **Processing exemption applications.** County assessors process applications for the senior citizen, disabled person, or ~~((one hundred percent))~~ disabled veteran exemption. The assessors grant or deny the exemption based upon these completed applications.

(a) **Application review.** The county assessor reviews a completed application and its supporting documents.

The assessor:

(i) Notes on a checklist for the claimant's file the supporting documents received;

(ii) Reviews the supporting documents;

(iii) Records relevant information from the supporting documents into the claimant's file. In particular, the assessor records into the file the claimant's age and a summary of the income information received; and

(iv) After reviewing the supporting documents, must either destroy or return the supporting documents used to verify the claimant's age and income.

(b) **Incomplete applications.** A county assessor may return an incomplete application or a duplicate application. An incomplete application may be missing:

(i) Signatures;

(ii) Information upon the form; or

(iii) Supporting documents.

Upon returning an incomplete application, the assessor should provide the claimant with a dated denial form listing the signatures, information, or documents needed to complete the application. The denial of an incomplete application may be appealed in the same manner as a denial of the exemption.

(c) **Retroactive applications.** The assessor may accept any late filings for the exemption even after the taxes have been levied, paid, or become delinquent. An application filed for the exemption in previous years constitutes a claim for a refund under WAC 458-18-210.

(4) **Exemption timing if approved.** Property taxes are reduced or eliminated on the claimant's principal residence for the year following the year the claimant became eligible for the program. When a late application is filed, the exemption may only result in:

(a) A refund for any paid property taxes that were due within the previous three years; and

(b) Relief from unpaid property taxes for any previous years.

(5) **Exemption procedure when claim granted.** When the exemption is granted, the county assessor:

(a) Freezes the assessed value of the principal residence upon the assessment roll;

(b) Determines the level of exemption the claimant qualifies for;

(c) Notifies the claimant that the exemption has been granted;

(d) Notifies the claimant of his or her duty to file timely renewal applications;

(e) Notifies the claimant of his or her duty to file change of status forms when necessary;

(f) Notifies the claimant of the need to reapply for the exemption if the claimant moves to a replacement residence;

(g) Notifies the claimant that has supplied estimated income information whether or not follow-up income information is needed;

(h) Places the claimant on a notification list for renewal of the exemption;

(i) Places the claimant on a notification list if supporting documents are needed to confirm estimated income information prior to May 31st of the following year;

(j) Exempts the residence from all or part of its property taxes; and

(k) Provides the department with a recomputation of the assessed values for the immediately preceding year as a part of the annual recomputation process.

(6) **Exemption procedure when claim denied.** The assessor denies the exemption when the claimant does not qualify. The assessor provides a dated denial form listing his or her reasons for this denial. A claimant may appeal the ((~~exemption's~~)) denial of the exemption to the county board of equalization as provided ((~~for~~)) in WAC 458-14-056.

(7) **Freezing the property value.** The assessor freezes the assessed value of the principal residence either on the latter of January 1, 1995, or January 1st of the year when a claimant first qualifies for the exemption. The assessor then tracks both the market value of the principal residence and its frozen value. The assessor provides both the principal residence's market value and its frozen value in the valuation notices sent to the owner.

(a) **Adding on improvement costs.** The assessor adds onto the frozen assessed value the cost of any improvements made to the principal residence.

(b) **One-year gaps in qualification.** If a claimant receiving the exemption fails to qualify for only one year because

of high income, the previous frozen property value must be reinstated on January 1st of the following year when the claimant again qualifies for the program.

(c) **Moving to a new residence.** If an eligible claimant moves, the county assessor freezes the assessed value of the new principal residence on January 1st of the assessment year in which the claimant transfers the exemption to the replacement residence.

WSR 18-20-096

EXPEDITED RULES

WALLA WALLA

COMMUNITY COLLEGE

[Filed October 2, 2018, 8:18 a.m.]

Title of Rule and Other Identifying Information: Amending chapter 132T-175 WAC, Public records, WAC 132T-175-010, 132T-175-020, 132T-175-030, 132T-175-040, 132T-175-050, 132T-175-060, 132T-175-070, 132T-175-080, 132T-175-090, 132T-175-100, 132T-175-110, 132T-175-120, 132T-175-130, 132T-175-140, 132T-175-150, and 132T-175-990.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: Amending chapter 132T-175 WAC to clarify procedures and costs regarding the disclosure of public records; purpose, definitions, description of organization, availability, responsibilities of public records officer, procedures for requesting public records, exempt public records, denials of requests, protection of public records, records index, district address, and request form.

Reasons Supporting Proposal: The 2017 legislature amended chapter 42.56 RCW, the Public Records Act, effective July 23, 2017. Chapter 132T-175 WAC establishes procedures the college follows to provide full access to public records and to implement the provisions of the Public Records Act. The rule establishes procedures for both persons requesting public records and also for college staff. The proposed amendment clarifies procedures regarding disclosure of electronic records in order to remain up-to-date with current technology. Updates to the rule are necessary to keep procedures current and to reflect recent legislative changes. This includes providing the necessary findings allowing Walla Walla Community College to adopt the amended statutory default fee schedule for providing copies of public records.

Statutory Authority for Adoption: Chapters 42.56 and 34.05 RCW.

Statute Being Implemented: Chapters 42.56 RCW.

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

Name of Proponent: Walla Walla Community College, governmental.

Name of Agency Personnel Responsible for Drafting, Implementation, and Enforcement: Sherry Hartford, 500 Tausick Way, Walla Walla, WA 99362, 509-527-4382.

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.

Content is explicitly and specifically dictated by statute.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: These changes are being proposed under an expedited rule-making process since the content of the amendments are specifically dictated by statute. The proposed changes do not affect any current rule in a substantive manner. Changes are primarily for housekeeping purposes to update processes and for clarification.

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 Sherry Hartford, Vice President of Human Resources, Walla Walla Community College, 500 Tausick Way, Walla Walla, WA 99362, phone 509-527-4300, fax 509-527-4313, email sherry.hartford@wwcc.edu, AND RECEIVED BY December 4, 2018.

October 1, 2018
 Jerri Ramsey
 Rules Coordinator
 Executive Assistant
 to the President

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-010 Purpose. The purpose of this chapter shall be to ensure compliance by the Community College District No. 20 with the provisions of chapter ((1, Laws of 1973 (Initiative 276), Disclosure Campaign finances Lobbying Records; and in particular with sections 25-32 of that act, dealing with public records)) 42.56 RCW, the Public Records Act.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-020 Definitions. (1) Public records.

"Public record" indicates any writing containing information relating to the conduct of governmental or the perfor-

mance of any governmental or proprietary function prepared, owned, used or retained by any state or local agency regardless of physical form or characteristics. Only records that are required to be retained by the district are included in this definition. This definition does not include records held by volunteers who:

(a) Do not serve in an administrative capacity;

(b) Have not been appointed by the district to a district board, commission, or internship; and

(c) Do not have a supervisory role or delegated district authority.

(2) Writing.

"Writing" means handwriting, typewriting, printing, photostating, photographing, and every other means of recording any form of communication or representation, including letters, words, pictures, sounds; or symbols, or combination thereof, and all papers, maps, magnetic or paper tapes, photographic films and prints, magnetic or punched cards, discs, drums, motion pictures, film and video recordings, diskettes, sound recordings, and other documents including existing compilations from which information may be obtained or translated. An email, text, social media posting and database are, therefore, also "writings."

(3) Bot request.

"Bot request" is a request for public records that the Community College District No. 20 reasonably believes was automatically generated by a computer program or script.

((3)) (4) Community College District No. 20.

Community College District No. 20 was established pursuant to the Community College Act of 1967. Community College District No. 20 shall ((hereinafter)) be referred to as the "district." Where appropriate, the term Community College District No. 20 also refers to the staff and employees of the Community College District No. 20.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-030 Description of central and field organization of Community College District No. 20. ((+ Community College District No. 20))

The Community College District No. 20 is an institution of higher education organized under RCW 28B.50.040. The administrative offices of the district and its staff are located at 500 Tausick Way, Walla Walla, Washington, on the Walla Walla Community College campus. In addition to its campus in Walla Walla, the district operates a campus in Clarkston, Washington, at: 1470 Bridge Street, Clarkston, Washington. The district also provides educational programs and services to offenders at the Washington state penitentiary in Walla Walla, Washington and Coyote Ridge Corrections Center in Connell, Washington.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-040 Operations and procedures.

Community College District No. 20 is governed by a board of trustees ((consisting)). The board of trustees consists of five individuals appointed by the governor ((of the state of Washington and is operated in accordance with the provisions of

~~the Community College Act of 1967 and amendments thereto; and the bylaws, policies and regulations adopted by the board of trustees of Community College District No. 20 and on file in the office of the president of Walla Walla Community College)) to a term of five years as provided in RCW 28B.50.100. The board usually meets once a month in regular session on a date and at a time and place specified by public notice, and at special meetings announced by public notice. On occasion, the board may not meet in a particular calendar month. At such time, the trustees exercise the power and duties granted to the board by RCW 28B.50.140. The day-to-day operation and administration of the district, pursuant to policy established and approved by the board of trustees, is implemented through the office of the district president or designee.~~

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-050 Public records available. All public records of the district, as defined in WAC 132T-175-020, are deemed to be available for public inspection and copying pursuant to these rules, except as otherwise provided in ~~((section 31, chapter 1, Laws of 1973))~~ RCW 42.56.210 or other statutes and chapter 132T-175 WAC.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-060 Public records officer. (1) The district's public records shall be in the charge of the public records officer designated by the district president. ~~((The person so designated shall be located in the administrative office of the district.))~~ The public records officer shall be responsible for ~~((the following: The))~~; Implementation of the district's rules and regulations regarding release of public records, coordinating the staff of the district in this regard, and generally insuring compliance by the staff with the public records disclosure requirements of chapter ((1, Laws of 1973)) 42.56 RCW.

(2) Any person wishing to request access to public records of the district, or seeking assistance in making such a request, should contact the public records officer:

Public Records Officer
Walla Walla Community College
500 Tausick Way
Walla Walla, WA 99362
phone: 509-522-2500
email: publicrecords@WWCC.edu

Information is also available at the district's web site at www.wvcc.edu.

(3) The public records officer will oversee compliance with the Public Records Act, but another district staff member may process requests. Therefore, throughout this chapter, references to the public records officer shall mean the public records officer or his/her designee.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-070 Office hours. Public records shall be available for inspection and copying during the customary office hours of the district. For the purposes of this chapter, the customary office hours shall be from 9:00 a.m. to noon and from 1:00 p.m. to 4:00 p.m., Monday through Friday, excluding legal holidays and days of closure established by the college calendar or by order of the district president.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-080 Requests for public records. ~~((In accordance with requirements of chapter 1, Laws of 1973 that agencies prevent unreasonable invasions of privacy, protect public records from damage or disorganization, and prevent excessive interference with essential functions of the agency, public records may be inspected or copied or copies of such records may be obtained, by members of the public, upon compliance with the following procedures:~~

~~(1) A request shall be made in writing upon a form prescribed by the district which shall be available at its administrative office. The form shall be presented to the public records officer; or to any member of the district's staff, if the public records officer is not available, at the administrative office of the district during customary office hours.))~~ (1) Any person wishing to inspect or receive copies of public records of the district should make the request in person during the district's customary office hours, or in writing on the district's public records request form, or by letter, or by email addressed to the public records officer. While no official format is required for making a records request, the district recommends that the requestor submit requests using the district provided request form. The request form is available at the office of the public records officer and online at www.wvcc.edu. Regardless of format, the request ((shall)) must include the following information:

- (a) The name of the person requesting the record;
- (b) Address of the requestor;
- (c) Other contact information, including telephone number and any email address;
- (d) Identification of the public records adequate for the public records officer to locate the records; and
- (e) The ((time of day and)) calendar date and time of day on which the request was made((;
- (e) The nature of the request;
- (d) If the matter requested is referenced within the current index maintained by the records officer, a reference to the requested record as it is described in such current index;
- (e) If the requested matter is not identifiable by reference to the district's current index, an appropriate description of the record requested)).

(2) In all cases in which a member of the public is making a request, it shall be the obligation of the public records officer ~~((or staff member to whom the request is made,))~~ to assist the member of the public in appropriately identifying the public record requested.

(3) If the requestor wishes to have copies of the records made instead of simply inspecting them, he or she should so

indicate and make arrangements to pay for copies of the records or to make a deposit. Charges for copies are provided in a fee schedule available at Walla Walla Community College and at www.wvcc.edu.

(4) The public records officer may accept requests for public records that contain the information in subsection (1) of this section by telephone. If the public records officer accepts such a request, he/she will confirm receipt of the information and the substance of the request in writing.

(5) Upon receipt of a request, the district will assign it a tracking number and log it in.

(6) The public records officer will evaluate the request according to the nature of the request, volume, and availability of requested records.

(7) **Acknowledging receipt of request.** Following the initial evaluation of the request, and within five business days of receipt of the request, the public records officer will do one or more of the following:

(a) Make the records available for inspection or copying including:

(i) If copies are available on the district's internet web site, provide an internet address and link to the web site to specific records requested;

(ii) If copies are requested and payment of a deposit for the copies, if any, is made or other terms of payment are agreed upon, send the copies to the requestor.

(b) Acknowledge receipt of the request and provide a reasonable estimate of when records or an installment of records will be available (the public records officer may revise the estimate of when records will be available); or

(c) Acknowledge receipt of the request and ask the requestor to provide clarification for a request that is unclear, and provide, to the greatest extent possible, a reasonable estimate of time the district will require to respond to the request if it is not clarified.

(i) Such clarification may be requested and provided by telephone and memorialized in writing;

(ii) If the requestor fails to respond to a request for clarification and the entire request is unclear, the district need not respond to it. The district will respond to those portions of a request that are clear.

(d) Deny the request.

(8) **Consequences of failure to respond.** If the district does not respond in writing within five business days of receipt of the request for disclosure, the requestor should contact the public records officer to determine the reason for failure to respond.

(9) **Protecting the rights of others.** In the event that the requested records contain information that may affect the rights of others and may be exempt from disclosure, the public records officer may, prior to providing the records, give notice to such others whose rights may be affected by the disclosure. Such notice should be given so as to make it possible for those other persons to contact the requestor and ask him or her to revise the request, or, if necessary, seek an order from a court to prevent or limit the disclosure. The notice to the affected persons will include a copy of the request.

(10) **Records exempt from disclosure.** Some records are exempt from disclosure, in whole or in part. If the district believes that a record is exempt from disclosure and should

be withheld, the public records officer will state the specific exemption and provide a brief written explanation of why the record or a portion of the record is being withheld. If only a portion of a record is exempt from disclosure, but the remainder is not exempt, the public records officer will redact the exempt portions, provide the nonexempt portions, and indicate to the requestor why portions of the record are being redacted.

(11) Inspection of records.

(a) Consistent with other demands, the district shall promptly provide space to inspect public records. No member of the public may remove a document from the viewing area or disassemble or alter any document. The requestor shall indicate which documents he or she wishes the district to copy.

(b) The requestor must claim or review the assembled records within thirty days of the district's notification that the records are available for inspection or copying. The district will notify the requestor in writing of this requirement and inform the requestor to contact the district to make arrangements to review or claim the records. If the requestor or a representative of the requestor fails to claim or review the records within the thirty-day period, or make other arrangements, the district may close the request and refile the assembled records. Other public records requests can be processed ahead of a subsequent request by the same person for the same or almost identical records, which can be processed as a new request.

(12) **Providing copies of records.** After inspection is complete, the public records officer will make the requested copies or arrange for copying. If the district charges for copies, the requestor must pay for the copies.

(13) **Providing records in installments.** When the request is for a large number of records, the public records officer will provide access for inspection and copying in installments, if he or she reasonably determines that it would be practical to provide the records in that way. If, within thirty days, the requestor fails to inspect the entire set of records or one or more of the installments, the public records officer may stop searching for the remaining records and close the request.

(14) **Completion of inspection.** When the inspection of the requested records is complete and all requested copies are provided, the public records officer will indicate that the district has completed a reasonable search for the requested records and made any located nonexempt records available for inspection.

(15) **Closing withdrawn or abandoned request.** When the requestor either withdraws the request, or fails to clarify an entirely unclear request, or fails to fulfill his or her obligations to inspect the records, pay the deposit, pay the required fees for an installment, or make final payment for requested copies, the public records officer will close the request. Unless the district has already indicated in previous correspondence that the request would be closed under the above circumstances, the district will notify the requestor that it has closed the request.

(16) **Later discovered documents.** If, after the district has informed the requestor that it has provided all available records, the district becomes aware of additional responsive

documents existing at the time of the request, it will promptly inform the requestor of the additional documents and provide them on an expedited basis.

(17) **Electronic records.** The process for requesting electronic public records is the same as that for requesting paper public records. Costs for providing electronic records are governed by RCW 42.56.120 and 42.56.130 and included in the district fee schedule.

(18) **Bot requests.** The district may deny a bot request that is one of multiple requests from the requestor to the district within a twenty-four-hour period, if the district establishes that responding to the multiple requests would cause excessive interference with other essential functions of the district.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-090 ((Copying)) Costs of providing copies of public records. (1) No fee ~~((shall))~~ will be charged for the inspection of public records. ~~((The district shall charge a fee of five cents per page of copy for providing copies of public records and for use of the district copy equipment. This charge is the amount necessary to reimburse the district for its actual costs incident to such copying.))~~

(2) The district is not calculating actual costs for copying its records because to do so would be unduly burdensome for the following reasons:

(a) The district does not have the resources to conduct a study to determine actual copying costs for all of its records;

(b) To conduct such a study would interfere with other essential functions; and

(c) Through the legislative process, the public and requestors have commented on and have been informed of authorized fees and costs for providing photocopies or electronically produced copies of district public records, as authorized in RCW 42.56.120 and as published in the district's fee schedule.

(3) **Fee schedule.** The fee schedule is available at the Walla Walla Community College office of the public records officer and on the district web site at www.wwcc.edu.

(a) The district may also use any other method authorized under RCW 42.56.120(4). The district may enter into an agreement with a requestor that provides an alternative fee arrangement to the charges authorized in this section, or in response to a voluminous or frequently occurring request.

(b) The district may waive charges assessed for records when the public records officer determines that collecting a fee is not cost-effective.

(c) The district will not impose copying charges for access to or downloading of records that the district routinely posts on its public internet web site prior to receipt of a request unless the requestor has specifically requested that the district provide copies of records through other means.

(4) **Processing payments.** Before beginning to make copies, the public records officer may require a deposit of up to ten percent of the estimated costs of copying all records selected by the requestor. The public records officer may also require the payment of the remainder of the copying costs before providing all records, or the payment of the costs of

copying an installment before providing the installment. The district will not charge sales tax when making copies of public records.

(5) **Costs of mailing.** The district may also charge actual costs of mailing, including the cost of the shipping container.

(6) **Payment.** Payment may be made by exact cash, check, credit card, debit card, or money order to Walla Walla Community College.

(7) The district will close a request when a requestor fails to make payment by the payment due date in the manner prescribed for records, an installment of records, or a required deposit.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-100 Exemptions. (1) The Public Records Act provides that a number of types of documents are exempt from public inspection and copying. The district reserves the right to determine that a public record, or any portion thereof, requested in accordance with ~~((the procedures outlined in))~~ WAC 132T-175-080 is exempt under the ~~((provisions of section 31, chapter 1, Laws of 1973.~~

(2) ~~In addition, pursuant to section 26, chapter 1, Laws of 1973, the district reserves the right to delete identifying details when it makes available or publishes any public record, in any cases when there is reason to believe that disclosure of such details would be an invasion of personal privacy protected by chapter 1, Laws of 1973. The public records officer will fully justify such deletion in writing.~~

~~(3))~~ **Public Records Act.**

(2) Requestors should be aware of the following exemptions, outside the Public Records Act, that restrict the availability of some documents held by the district for inspection and copying. This is not an exhaustive list as numerous exemptions exist due to an academic setting. The district's failure to list an exemption here shall not affect the efficacy of any exemption.

(a) [RCW 5.60.060 Who is disqualified—Privileged communications.](#)

(b) [20 U.S.C. 1232g Family Educational Rights and Privacy Act \(FERPA\).](#)

(c) [42 U.S.C. 405 \(c\)\(2\)\(vii\)\(1\) Social Security numbers.](#)

(d) [45 C.F.R. 16-0164 HIPAA privacy rule.](#)

(e) [Chapter 10.97 RCW, regarding criminal history information.](#)

(3) [The district is prohibited by RCW 42.56.070 from disclosing lists of individuals for commercial purposes.](#)

(4) All denials of requests for public records must be accompanied by a written statement specifying the reason for the denial, including a statement of the specific exemption authorizing the withholding of the record and a brief explanation of how the exemption applies to the record withheld.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-110 Review of denials of public records requests. (1) Any person who objects to the denial, or partial denial, of a request for a public record may petition ~~((for prompt review of such decisions by tendering a written~~

request)) in writing (including email) to the public records officer for review of that decision. The written request shall ((specifically refer to)) include a copy of or reasonably identify the written statement by the public records officer ((or other staff member which constituted or accompanied the denial)) denying the request.

(2) Immediately after receiving a written request for review of a decision denying access to a public record, the public records officer ((or other staff member denying the request)) shall refer ((#)) the written request and any other relevant information to the district president ((of the college)) or designee. The president or designee shall immediately consider the matter and either affirm or reverse such denial ((or call a special meeting of the district as soon as legally possible to review the denial. In any case, the request shall be returned with a final decision, within two business days following the original denial.

(3) Administrative remedies shall not be considered exhausted until the district has returned the petition with a decision or until the close of the second business day following denial of inspection, whichever occurs first)) within two business days following receipt of the written request for review or within such other time frame as the district and the requestor mutually agree to.

(3) Pursuant to RCW 42.56.530, if the district denies a requestor access to public records because it claims the record in whole or in part is exempt, the requestor may make a request to the attorney general's office to review the matter. The attorney general has adopted rules on such requests in WAC 44-06-160.

(4) Any person may obtain court review of denials of public records requests pursuant to RCW 42.56.550 at the conclusion of two business days following the initial denial regardless of any internal administrative appeal.

AMENDATORY SECTION (Amending Order 75-3, filed 2/27/75)

WAC 132T-175-120 Protection of public records.

((That the location of the public records officer appointed pursuant to WAC 132T-175-060 shall be in the office of the business manager. That the public records officer shall establish a central district index which shall be the district's master index to be coordinated with subsidiary indexes established in each major administrative area of the college, specifically:

(1) The office of the secretary to the board of trustees of the district (which is the office of the president of Walla Walla Community College);

(2) The office of the president of Walla Walla Community College;

(3) The office of the dean of instruction;

(4) The office of the dean of student services;

(5) The business office; and/or

(6) Any subdivision of each major administrative area mutually agreed upon by the administrator of the area involved and the public records officer.

That upon receiving requests for public records in the manner prescribed in WAC 132T-175-080, it shall be the duty of the public records officer to immediately act upon the request. If it is determined the item requested is a public

record as defined in WAC 132T-175-020 it shall be the duty of the public records officer to locate the public record in the office in which it is filed and make it available for inspection. That should, in the judgment of the public records officer, there be a possibility of the destruction of the public record, then the public records officer shall make available a copy of the record.

That upon request the public records officer shall make available copies of public records in accordance with WAC 132T-175-090.) (1) It is the policy of the district, in order to protect public records from damage or disorganization and to prevent excessive interference with other essential functions of the district, that original copies of records are not to be taken from the district designated area of custody or storage. Any inspection or copying of records subject to this chapter is to occur at places designated by the public records officer. The fullest assistance to inquiries and timely action on requests for information, consistent with protection of the public records, is to be supplied.

(2) A variety of records are available on the district web site at www.wvcc.edu. Requestors are encouraged to view the documents available on the web site prior to submitting a records request.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-130 Records index. (1) Index.

The district ((shall)) will make available ((to all persons a current)) an index which provides identifying information as to ((the following)) records ((issued, adopted or promulgated since its inception:

(a) Final opinions, including concurring and dissenting opinions, as well as orders, made in the adjudication of cases;

(b) Those statements of policy and interpretations of policy, statute and the constitution which have been adopted by the agency;

(c) Administrative)) maintained in accordance with its records retention schedule. These include, but are not limited to, the following:

(a) Board of trustees minutes and reports;

(b) Financial records and budgets;

(c) Staff manuals and instructions to staff that affect a member of the public;

(d) ((Planning policies and goals, and interim and final planning decisions;

(e) Factual staff reports and studies, factual consultant's reports and studies, scientific reports and studies, and any other factual information derived from tests, studies, reports or surveys, whether conducted by public employees or others; and

(f) Correspondence, and materials referred to therein, by and with the agency relating to any regulatory, supervisory or enforcement responsibilities of the agency, whereby the agency determines, or opines upon, or is asked to determine or opine upon, the rights of the state, the public, a subdivision of state government, or of any private party.)) Strategic plan;

(c) Facility master plans;

(f) Policies and procedures;

(g) Accreditation reports, self-studies, and related correspondence;

(h) Integrated post-secondary education data system (IPEDS) data;

(i) Cost of attendance; and

(j) Clery Act compliance.

(2) Availability.

The ~~((current))~~ index ~~((promulgated by the district shall))~~ and related records retention schedule will be available ~~((to all persons))~~ under the same rules ~~((and on the same conditions as are))~~ as applied to public records ~~((available for inspection))~~.

AMENDATORY SECTION (Amending Order 73-7, filed 3/23/73)

WAC 132T-175-150 Adoption of form. The district ~~((hereby))~~ shall adopt ~~((s))~~ a form for use by ~~((all))~~ persons requesting inspection and/or copying or copies of its records ~~((, the form attached hereto as Appendix A, entitled "Request for public record.")).~~

REPEALER

The following sections of the Washington Administrative Code are repealed:

WAC 132T-175-140 District's address.

WAC 132T-175-990 Appendix A—Request for public record.

WSR 18-20-101 EXPEDITED RULES DEPARTMENT OF REVENUE

[Filed October 2, 2018, 10:08 a.m.]

Title of Rule and Other Identifying Information: WAC 458-19-045 Levy limit—Removal of limit (lid lift) and 458-19-060 Emergency medical service levy.

Purpose of the Proposal and Its Anticipated Effects, Including Any Changes in Existing Rules: WAC 458-19-045 and 458-19-060 are being amended to incorporate:

- SHB 2597 that passed during the 2018 legislative session concerning extending the senior citizen, disabled person, and disabled veteran property tax exemption to certain increases in property taxes imposed by a county or city;
- SHB 2627 that passed during the 2018 legislative session concerning the approval of emergency medical service levies.

Reasons Supporting Proposal: WAC 458-19-045 and 458-19-060 are rules explaining increases in property taxes due to levy lid lifts and the criteria for emergency medical service levies, respectively. Incorporating the updated statutory requirements into these rules will assist county assessors, taxpayers, and taxing districts in understanding how these types of property tax increases and levies are administered.

Statutory Authority for Adoption: RCW 84.08.010, 84.08.070, and 84.55.060.

Statute Being Implemented: RCW 84.55.050 and 84.52.-069.

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: Leslie Mullin, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1589; Implementation and Enforcement: Randy Simmons, 6400 Linderson Way S.W., Tumwater, WA, 360-534-1605.

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.

Explanation of the Reason the Agency Believes the Expedited Rule-Making Process is Appropriate: The expedited rule-making process is applicable to these rule updates because the department is incorporating changes resulting from 2018 legislation.

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 Leslie Mullin, Department of Revenue, P.O. Box 47453, Olympia, WA 98504-7453, phone 360-534-1589, fax 360-534-1606, email LeslieMu@dor.wa.gov, AND RECEIVED BY December 3, 2018.

October 2, 2018
Erin T. Lopez
Rules Coordinator

AMENDATORY SECTION (Amending WSR 18-05-013, filed 2/8/18, effective 3/11/18)

WAC 458-19-045 Levy limit—Removal of limit (lid lift). (1) **Introduction.** ~~((The))~~ This rule explains the procedures for implementing a lid lift ballot measure when a taxing district wants to ask its voters for the authority to exceed the levy limit.

(2) Definitions. The definitions in WAC 458-19-005 apply to this rule.

(3) Lid lift - Purpose. The purpose of a lid lift is to allow additional property taxes to be collected at a time when

the levy limit in chapter 84.55 RCW is the effective legal constraint to increasing property taxes. A levy limit may be exceeded when authorized by a majority of the voters voting on a proposition to "lift the lid" of the levy limit as described in ((accordance with)) RCW 84.55.050. This "lid lift" is intended to allow the levy limit to be exceeded for the levy made immediately following the vote on the proposition. ((The purpose of the lid lift is to allow additional property taxes to be collected at a time when the levy limit in chapter 84.55 RCW is the effective legal constraint to the collection of additional property taxes.)) Lid lifts may result in increasing the limit factor, as defined in WAC 458-19-005, for one year or up to six consecutive years. The result of the limit factor increase can temporarily or permanently impact subsequent levy limit calculations. ((The requirements for the text of a ballot title and measure differ depending on whether the levy limit will be exceeded for a single year or multiple years, up to six consecutive years. This rule explains the procedures for implementing a lid lift ballot measure when a taxing district wants to ask its voters for the authority to exceed the levy limit.

((2))

(4) Election for approval of lid lift proposition((—)):

When held. The election to approve a lid lift proposition must be held within the taxing district and may be held at the time of a general election, or at a special election called by the governing body of the taxing district for that purpose. The election must not be held ((not)) more than twelve months prior to the date the proposed levy is to be made. For purposes of this rule, a levy is "made" when the taxing district's budget is certified. The ballot title and measure proposing the lid lift are prepared by the county prosecutor or city attorney, as applicable, in accordance with RCW 29A.36.071. RCW 29A.36.071 requires a ballot title to include a concise description of the measure, not to exceed seventy-five words. The requirements for the text of a ballot title and measure differ depending on whether the levy limit will be exceeded for a single year or multiple years, up to six consecutive years. A simple majority vote is required for approval of a lid lift.

((3)) **(5) Single year lid lift.** A ((=))single year lid lift((=)) allows a taxing district to increase its levy by more than one percent over its highest lawful levy since 1985 for 1986 collection, for one year. ((The text of a ballot title and measure for a single year lid lift must contain the following:

((a))

(6) Ballot title and measure - Single year lid lift. The text of a ballot title and measure for a single year lid lift must contain the following:

(a) The dollar rate of the proposed levy so that it reflects the total dollar rate for the taxing district, which may be less than the maximum statutory dollar rate allowed for the particular class of taxing district; and

(b) Any of the following ((limitations)) conditions that are applicable:

(i) The number of years the increased levy is to be made by the taxing district; however, if one of the purposes of the increased levy is to make redemption payments on bonds of the taxing district, the duration of the increased levy cannot exceed nine years, except for taxes levied for collection in 2018 and thereafter in Thurston County, the period for which

the increased levies are made may not exceed twenty-five years; ((and/or))

(ii) The purpose or purposes of the increased levy; ((and))

(iii) Whether the dollar amount of the increased levy will be used for the purpose of computing the limitations for subsequent levies and thereby permanently increase the taxing district's levy base; and

(iv) Whether the increase in regular property taxes by a county or city resulting from the approval of the lid lift will not apply to property exempt under the senior citizens and disabled persons property tax exemption in RCW 84.36.381.

((4)) **(7) Multiple year lid lift.** A ((=))multiple year lid lift((=)) allows a taxing district to increase its levy by more than one percent over its highest lawful levy since 1985 for 1986 collection, for up to six consecutive years.

(a) Ballot title and measure. The text of a ballot title and measure for a multiple year lid lift must contain the following:

(i) The dollar rate of the first year's proposed levy so that it reflects the total dollar rate for the taxing district, which may be less than the maximum statutory dollar rate allowed for the particular class of taxing district;

(ii) The limit factor, or specific index used to determine the limit factor (such as the consumer price index), which ((need not)) is not required to be the same for all years, by which the regular tax levy for the district may be increased in each of the subsequent consecutive years;

(iii) The limited purposes for which the proposed annual increases will be used; and

(iv) Any of the following ((limitations)) conditions that are applicable:

(A) The number of years the increased levy is to be made by the taxing district; however, if one of the purposes of the increased levy is to make redemption payments on bonds of the taxing district, the duration of the increased levy cannot exceed nine years, except for taxes levied for collection in 2018 and thereafter in Thurston County, the period for which the increased levies are made may not exceed twenty-five years;

(B) The purpose or purposes of the increased levy; ((and))

(C) Whether the dollar amount of the increased levy will be used for the purpose of computing the limitations for subsequent levies and thereby permanently increase the taxing district's levy base; and

(D) Whether the increase in regular property taxes by a county or city resulting from the approval of the lid lift will not apply to property exempt under the senior citizens and disabled persons property tax exemption in RCW 84.36.381.

(b) Supplanting of existing funds.

(i) Except as otherwise provided in (b) of this subsection, funds raised by a levy under this ((section)) rule may not supplant existing funds used for the limited purpose specified in the ballot title. For purposes of (b) of this subsection, existing funds means the actual operating expenditures for the calendar year in which the ballot measure is approved by voters. Actual operating expenditures excludes:

(A) Lost federal funds((;));

(B) Lost or expired state grants or loans((;));

(C) Extraordinary events not likely to reoccur((:));

(D) Changes in contract provisions beyond the control of the taxing district receiving the services((:)); and

(E) Major nonrecurring capital expenditures.

(ii) In counties with a population of less than one million five hundred thousand, funds raised through a lid lift can be used to supplant existing funds beginning with levies submitted and approved by the voters after July 26, 2009.

(iii) In counties with a population of one million five hundred thousand or more, funds raised through a lid lift can be used to supplant existing funds for levies approved by the voters between July 26, 2009, and December 31, 2011.

~~((5))~~ (8) **Permanent lid lift.** A permanent lid lift occurs when the ballot title and ~~((ballot))~~ measure expressly state that the levy will be used for the purpose of computing the limitations for subsequent levies as provided in subsection ~~((3)(a)(iii) and (4)(a)(iii)(C))~~ (6)(b)(iii) and (7)(a)(iv)(C) of this ~~((section))~~ rule. Approval of a permanent lid lift permanently increases the base used to calculate the levy limit.

(a) **First levy after voter approval.** The first regular levy of a taxing district made after voter approval of a permanent lid lift proposition is calculated on the basis of the dollar rate stated in the ballot title ~~((, but that))~~. The dollar rate is subject to the constitutional one percent limit ~~((and))~~, the statutory aggregate dollar rate limit, and any applicable prorationing.

(b) **Subsequent levies.** The levy limit on regular levies of a taxing district made subsequent to the first regular levy made after voter approval of a permanent lid lift proposition is calculated by multiplying the highest amount that could have been lawfully levied since 1985 for 1986 collection, including the dollar amount of the regular levy calculated in ~~((accordance with))~~ (a) of this subsection, by the limit factor.

~~((6))~~ (9) **Temporary lid lift.** If the ballot title and ~~((ballot))~~ measure do not expressly indicate that the final levy will be used for the purpose of computing subsequent levies, the levy increase is ~~((presumed))~~ temporary.

(a) **First levy after voter approval.** The first regular levy of a taxing district made after voter approval of a temporary lid lift proposition is calculated on the basis of the dollar rate stated in the ballot title ~~((, but that))~~. The dollar rate is subject to the constitutional one percent limit ~~((and))~~, the statutory aggregate dollar rate limit, and any applicable prorationing.

(b) **Subsequent levies.** The levy limit on regular levies of a taxing district made subsequent to the first regular levy made after voter approval of a temporary lid lift proposition is calculated by multiplying the highest amount that could have been lawfully levied since 1985 for 1986 collection, including the dollar amount of the regular levy calculated in ~~((accordance with))~~ (a) of this subsection, by the limit factor.

AMENDATORY SECTION (Amending WSR 15-03-087, filed 1/21/15, effective 2/21/15)

WAC 458-19-060 Emergency medical service levy.

(1) **Introduction.** This rule explains the criteria ~~((contained))~~ described in RCW 84.52.069 ~~((relative to))~~ regarding a taxing district imposing a limited or permanent regular levy for emergency medical care or emergency medical services. ~~((It))~~ This rule also describes the ~~((permitted))~~ duration of this levy, the ballot title and measure that must be presented

to and approved by the voters, the maximum levy rate ~~((for this levy))~~, and the applicable levy limits.

Definitions. The definitions in WAC 458-19-005 apply to this rule.

(2) **Purpose - Voter approval required - Who may levy.** An emergency medical service (EMS) levy is a regular voter approved levy. Any taxes collected ~~((as a result of))~~ from this levy can only be used to provide emergency medical care or emergency medical services, including related personnel costs, training for such personnel and related equipment, supplies, vehicles, and structures needed to provide this care or service.

(a) **Initial approval of EMS levy.** A permanent EMS levy, or the initial imposition of a six-year or ten-year EMS levy must be approved by a super majority of registered voters at a general or special election. However, ~~((the uninterrupted continuation))~~ if an area comprising a newly formed regional fire protection service authority was subject to an EMS levy immediately prior to the creation of the authority, the initial imposition of a six-year or ten-year EMS levy may be approved by a majority of the registered voters who approved the creation of the authority and the related service plan.

(b) **Subsequent approval of EMS levy.** The subsequent approval of a six-year or ten-year EMS levy only requires the authorization of a majority of the registered voters at a general or special election. ~~((For purposes of this rule, an "uninterrupted continuation of a six-year or ten-year EMS levy" means the continuation of both the levy itself and its maximum levy rate.))~~ Only a county, emergency medical service district, city, town, public hospital district, urban emergency medical service district, regional fire protection service ~~((area))~~ authority, or fire protection district is authorized to impose an EMS levy.

(3) **Duration - Maximum levy rate.** An EMS levy is imposed each year for six consecutive years, each year for ten consecutive years, or permanently. Except as provided in subsection ~~((10))~~ (11) of this rule, a taxing district may impose ~~((a regular property tax))~~ an EMS levy in an amount that cannot exceed fifty cents per thousand dollars of assessed value of the property ~~((of))~~ in the taxing district.

(4) **Contents of ballot title and measure.** Any ballot title and measure seeking authorization of an EMS levy must conform to the requirements of RCW 29A.36.210. A taxing district cannot submit to the voters, at the same election, multiple propositions to impose ~~((a))~~ an EMS levy under RCW 84.52.069. If the approved ballot title and measure did not authorize the maximum allowable levy rate (fifty cents per thousand dollars of assessed value) for the EMS levy, any future proposition to increase the rate up to the maximum allowable levy rate must be specifically authorized by voters at a general or special election. ~~((That is))~~ Therefore, a taxing district may impose ~~((a))~~ an EMS levy rate up to, but no greater than, the rate ~~((contained))~~ in the approved ballot measure without obtaining additional voter approval. The ballot title and measure authorizing a taxing district to impose:

(a) An EMS levy for a limited duration must state the name of the taxing district, the maximum levy rate per thou-

sand dollars of assessed value to be imposed, and the maximum number of years the levy is ~~((to be))~~ allowed; or

(b) A permanent EMS levy must state the name of the taxing district and the maximum levy rate per thousand dollars of assessed value to be permanently imposed. A ballot title for this type of levy must include wording to indicate that it is a permanent EMS levy. A taxing district that seeks to impose a permanent levy must also provide for a referendum procedure to apply to the ordinance or resolution imposing the tax. ~~((The detailed specifics of this procedure are set forth in))~~ For additional information regarding the referendum procedures, see RCW 84.52.069((4)).

(5) **County-wide EMS levy.** A county-wide EMS levy proposal cannot be placed on the ballot without first obtaining the approval ~~((of))~~ from the legislative authority of ~~((any city))~~ a majority of at least seventy-five percent of all cities within the county having a population exceeding fifty thousand. No other taxing district within the county may hold an election on a proposed EMS levy at the same time as the election on a proposed county-wide EMS levy. To the extent feasible, emergency medical care and services must be provided throughout the county whenever the county levies an EMS levy.

~~((In addition, if))~~ (6) **Additional requirements.** When a county levies an EMS levy, the following conditions apply:

(a) ~~((Any))~~ Other taxing districts within the county ~~((;))~~ authorized to levy an EMS levy may do so, but only if the taxing district's EMS levy rate does not exceed the difference between the county's EMS levy rate and fifty cents per thousand dollars of assessed value of the property ~~((of))~~ in the taxing district; ~~((and))~~

(b) ~~((When))~~ If a taxing district within the county levies an EMS levy and the voters of the county subsequently approve a county-wide EMS levy, then the taxing district must ~~((then))~~ reduce its EMS levy rate so ~~((that))~~ the combined EMS levy rate of the county and the taxing district does not exceed fifty cents per thousand dollars of assessed value of the property in the taxing district; ~~((and~~

~~((e) An EMS levy of limited duration of))~~

~~((c))~~ A taxing district within ~~((the))~~ a county ~~((;))~~ having an EMS levy of limited duration that was authorized by the voters subsequent to a county-wide EMS levy of limited duration, will expire ~~((concurrently with))~~ at the same time as the county EMS levy; and

(d) A fire protection district ~~((that has))~~ having annexed an area described in subsection ~~((10))~~ (11) of this rule may levy the maximum amount of tax ~~((that would otherwise be))~~ allowed, ~~((notwithstanding))~~ taking into consideration any limitations in this subsection.

~~((6))~~ (7) **EMS levy of a taxing district other than a county.** ~~((One))~~ When a taxing district ~~((that has the authority to levy))~~ levies an EMS levy ~~((has done so))~~ within the county, only the county may ~~((concurrently))~~ at the same time, levy an EMS levy within the boundaries of that taxing district; all other taxing districts are prohibited from levying an EMS levy within that taxing district's boundaries while it collects an EMS levy.

(a) If a regional fire protection service authority imposes ~~((a tax))~~ an EMS levy under this rule, no other taxing district that is a participating fire protection jurisdiction in the

regional fire protection service authority may ~~((levy a tax))~~ impose an EMS levy under this rule.

(b) For purposes of this subsection, a "participating fire protection jurisdiction" means a fire protection district, city, town, Indian tribe, or port district that is represented on the governing board of a regional fire protection service authority.

~~((7))~~ (8) **Constitutional one percent limit ~~((is applicable))~~.** An EMS levy is subject to the constitutional one percent limit for regular property taxes. If a reduction of the rate of an EMS levy is required because this limit is exceeded, it is ~~((to be))~~ reduced ~~((in the manner set forth in))~~ according to RCW 84.52.010 and WAC 458-19-075.

~~((8))~~ (9) **Statutory aggregate dollar rate limit ~~((is not applicable))~~.** An EMS levy is not subject to the statutory aggregate dollar rate limit of five dollars and ninety cents per thousand dollars of assessed value ~~((see))~~ as described in RCW 84.52.043(9).

~~((9))~~ (10) **Applicability of limit factor to EMS levy.** The first year an EMS levy is made following voter approval, the levy limit ~~((set forth in RCW 84.55.010))~~ in chapter 84.55 RCW does not apply. However, after the first year ~~((any))~~ an EMS levy ~~((made))~~ is subject to this limit. ~~((In other words, beginning))~~ Therefore, in the second year ~~((this levy is made it))~~, the EMS levy cannot exceed the limit factor multiplied by the highest amount of regular property taxes that could have lawfully been levied since the voters last approved ~~((such a))~~ the levy, plus an additional ~~((dollar))~~ amount calculated by multiplying the regular property tax levy rate of the district ~~((for))~~ from the preceding year by the increase in assessed value in the taxing district resulting from:

- (a) New construction;
- (b) Improvements to property;
- (c) Increases in the assessed value of state assessed property; and
- (d) Increases in assessed value due to the construction of wind turbine, solar, biomass, and geothermal facilities, if such facilities generate electricity and the property is not included elsewhere under chapter 84.55 RCW for purposes of providing an additional dollar amount. The property may be classified as real or personal property.

The EMS levy is calculated separately from any other levies made by the taxing district for purposes of calculating the levy limit.

~~((10))~~ (11) **County boundaries.** For purposes of imposing ~~((the tax authorized under this rule))~~ an EMS levy, the boundary of a county with a population greater than one million five hundred thousand does not include the area of the county that is located within a city that has a boundary in two counties ~~((;))~~. This only applies if the locally assessed value of all ~~((the))~~ property in the area of the city within the county having a population greater than one million five hundred thousand is less than two hundred fifty million dollars.