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REVENUE, DEPARTMENT OF

Last Update: 6/30/20

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Chapter 458-08
UNIFORM PROCEDURAL RULES FOR THE CONDUCT OF CONTESTED CASES

Reviser's note: Later promulgation, see WAC 458-20-10001 and 458-20-10002.

458-08-010 Application and scope of chapter 458-08 WAC. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-010, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-020 Definitions. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-020, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-030 Appearance and practice before agency—Who may appear. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-030, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-040 Appearance and practice before agency—Standards of ethical conduct. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-040, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-050 Appearance and practice before agency—Appearance by former employee of agency or former member of attorney general's staff. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-050, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-060 Appearance and practice before agency—Former employee as expert witness. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-060, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-070 Pleadings. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-070, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-080 Discovery in contested cases—Scope. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-080, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-090 Depositions and interrogatories in contested cases—Right to take. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-090, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-100 Depositions and interrogatories in contested cases—Officer before whom taken. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-100,

filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-110 Depositions and interrogatories in contested cases—Authorization. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-110, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-120 Depositions and interrogatories in contested cases—Protection of parties and deponents. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-120, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-130 Deposition and interrogatories in contested cases—Oral examination and cross-examination. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-130, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-140 Depositions and interrogatories in contested cases—Recordation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-140, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-150 Depositions and interrogatories in contested cases—Signing attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-150, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-160 Depositions and interrogatories in contested cases—Use and effect. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-160, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-170 Depositions and interrogatories in contested cases—Fees of officers and deponents. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-170, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-180 Depositions upon interrogatories—Submission of interrogatories. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-180, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-190 Depositions upon interrogatories—Interrogation. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-190, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-200 Depositions upon interrogatories—Attestation and return. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-200, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-210 Depositions upon interrogatories—Provisions of deposition rule. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-210, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-220 Interrogatories to parties. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-220, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-230 Requests for admission. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-230, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-240 Subpoenas. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-240, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-250 Settlement. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-250, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-260 Decision procedure. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-260, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

458-08-270 Review procedures. [Statutory Authority: RCW 82.01.060(2) and 34.12.080. WSR 85-23-049 (Order PR 85-1), § 458-08-270, filed 11/18/85.] Repealed by WSR 95-07-067, filed 3/14/95, effective 4/14/95. Statutory Authority: RCW 82.32.300.

Chapter 458-24
UNFAIR CIGARETTE SALES BELOW COST ACT RULES AND REGULATIONS

458-24-010 General. [Order NET 72-2, § 458-24-010, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-020 Unlawful practices. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-020, filed 9/10/82; Order NET 72-2, § 458-24-020, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-030 Licenses, bond. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-030, filed 9/10/82; Order NET 72-2, § 458-24-030, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-040 Legal action, remedies. [Order NET 72-2, § 458-24-040, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-050 Administrative remedies. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-050, filed 9/10/82; Order NET 72-2, § 458-24-050, filed 9/29/72.] Re-

pealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-060 Form and contents of complaint. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-060, filed 9/10/82; Order NET 72-2, § 458-24-060, filed 9/29/72.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-070 Penalties. [Statutory Authority: RCW 82.32.300. WSR 82-19-028 (Order NET 82-9), § 458-24-070, filed 9/10/82.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-080 Cigarette wholesalers and retailers—Determination of cost. [Statutory Authority: RCW 19.91.180(1). WSR 85-01-061 (Order NET 84-5), § 458-24-080, filed 12/17/84. Statutory Authority: RCW 82.32.300. WSR 82-24-028 (Order NET 82-11), § 458-24-080, filed 11/23/82.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-24-090 Basic cost of cigarettes—How calculated. [Statutory Authority: RCW 19.91.180(1). WSR 85-01-061 (Order NET 84-5), § 458-24-090, filed 12/17/84.] Repealed by WSR 96-21-141, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

Chapter 458-52
PROPERTY TAX ANNUAL RATIO STUDY

458-52-010 Declaration of purpose. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-010, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-010.

458-52-020 Definitions. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-020, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-020.

458-52-030 Stratification of assessment rolls—Real property. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-030, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-030.

458-52-040 Land Use Code—Abstract report. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-040, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-050.

458-52-050 Stratification—Personal property. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-050, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-060.

458-52-060 Sales studies. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-060, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-070.

458-52-070 Real property appraisal studies. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-070, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-130.

458-52-080 Personal property audit studies. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-080, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-140.

458-52-090 Indicated real property ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-090, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-150.

458-52-100 Indicated personal property ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-100, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-160.

458-52-110 Final indicated ratio—Computation. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-110, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-170.

458-52-120 Use of indicated ratios. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-120, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-180.

458-52-130 County assessor's review. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-130, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-190.

458-52-140 Certification of county indicated ratios. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-140, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-200.

458-52-150 Assessor's appeal. [Statutory Authority: RCW 84.48.075. WSR 78-02-052 (Order PT 78-1), § 458-52-150, filed 1/19/78.] Repealed by WSR 79-11-029 (Order PT 79-3), filed 10/11/79. Statutory Authority: RCW 84.48.075. Later promulgation, see WAC 458-53-210.

Chapter 458-56
RULES RELATING TO GIFT TAXES

458-56-010 Scope of rules. [Order IT-75-1, § 458-56-010, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-020 Imposition of tax. [Order IT-75-1, § 458-56-020, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-030 Requirement of return. [Order IT-75-1, § 458-56-030, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-040 Joint accounts and trusts. [Order IT-75-1, § 458-56-040, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-050 Annual exclusion. [Order IT-75-1, § 458-56-050, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-060 Time and place for filing return. [Order IT-75-1, § 458-56-060, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-070 Gifts made during prior calendar years. [Order IT-75-1, § 458-56-070, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-080 Gross gifts made during calendar year. [Order IT-75-1, § 458-56-080, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-090 Description of property. [Order IT-75-1, § 458-56-090, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-100 Valuation of property. [Order IT-75-1, § 458-56-100, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-110 Exempt gifts. [Order IT-75-1, § 458-56-110, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-120 Specific exemptions. [Order IT-75-1, § 458-56-120, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-130 Community property and separate property. [Order IT-75-1, § 458-56-130, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-140 (Reserved.) Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-150 Penalties. [Order IT-75-1, § 458-56-150, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-160 Payment of tax. [Order IT-75-1, § 458-56-160, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-170 Gifts taxable as inheritance. [Order IT-75-1, § 458-56-170, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-180 Gift tax returns. [Order IT-75-1, § 458-56-180, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-190 Liens. [Order IT-75-1, § 458-56-190, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-200 Valuation of securities and accounts. [Order IT-75-1, § 458-56-200, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-210 Federal audits. [Order IT-75-1, § 458-56-210, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-220 Receipts. [Order IT-75-1, § 458-56-220, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

458-56-230 Appeals and appellate procedure. [Order IT-75-1, § 458-56-230, filed 11/21/75.] Repealed by WSR 96-21-143, filed 10/23/96, effective 11/23/96. Statutory Authority: RCW 34.05.354.

Chapter 458-60
REAL ESTATE EXCISE TAX

458-60-002 Real estate excise tax—Definitions. [Statutory Authority: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-002, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-010 Leases with options to purchase—General policy. [Order PT 68-7, § 458-60-010, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-020 Leases with options to purchase—Tax payable only when option exercised. [Order PT 68-7, § 458-60-020, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-030 Leases with options to purchase—Special procedures for lease-option agreements. [Order PT 68-7, § 458-60-030, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-040 Leases with options to purchase—Determination of purchase price. [Order PT 68-7, § 458-60-040, filed 5/1/68.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-045 Payment of the excise tax on real estate sales—Recording instrument of conveyance. [Statutory Authority: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-045, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82.

Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-046 Real estate excise tax affidavit—Contents—Oath requirement—Signatures—Affidavit. [Statutory Authority: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-046, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

458-60-048 Real estate excise tax affidavit—When required—When not required. [Statutory Authority: RCW 82.45.120 and 28A.45.120. WSR 80-15-033 (Order PT 80-2), § 458-60-048, filed 10/9/80.] Repealed by WSR 82-15-070 (Order PT 82-5), filed 7/21/82. Statutory Authority: RCW 82.45.120 and 82.45.150. Later promulgation, see chapter 458-61 WAC.

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REAL ESTATE EXCISE TAX

458-61-010 Authority. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-010, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-015 General information. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-015, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-020 General provisions pursuant to chapter 82.32 RCW. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-020, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-025 Taxability of the transfer or acquisition of the controlling interest of an entity with an interest in real property located in this state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-025, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-030 Definitions. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-030, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-12-016 (Order PT 87-4), § 458-61-030, filed 5/27/87; WSR 87-03-036 (Order PT 87-1), § 458-61-030, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-030, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-030, filed 8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-030, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-030, filed 7/21/82. Formerly chapter 458-60 WAC.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-040 Tax imposed. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-040, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-050 Payment of tax—County treasurer as agent for the state. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-050, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-050, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-050, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-050, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-060 Disposition of proceeds. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-060, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-060, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-060, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-070 Affidavit batch transmittal. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-070, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-070, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-080 Affidavit requirements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-080, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-080, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-080, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-080, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-080, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-090 Date of sale—Interest and penalty. [Statutory Authority: RCW 82.45.150 and 82.32.300. WSR 99-14-053, § 458-61-090, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-090, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-090, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-100 Refunds of tax paid. [Statutory Authority: RCW 82.45.150, 82.32.300, and 82.01.060(2). WSR 03-18-023, § 458-61-100, filed 8/25/03, effective 9/25/03. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-100, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-100, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-100, filed 8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-100, filed 12/28/82; WSR 82-15-070 (Order PT

82-5), § 458-61-100, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-110 Tax appeals. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-110, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-120 Evasion penalty. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-120, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-120, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-130 Department audit responsibility. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-130, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-130, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-140 Compliance. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-140, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-150 Supplemental statements. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-150, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-150, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-150, filed 8/6/86.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-200 Apartments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-200, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-200, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-210 Assignments—Purchasers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-210, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-210, filed 1/16/87; WSR 86-16-080 (Order PT 86-3), § 458-61-210, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-210, filed 8/2/84; WSR 83-02-022 (Order PT 82-10), § 458-61-210, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-210, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-220 Assignments—Sellers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-220, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-220, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-220, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-225 Assumption of debt. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-225, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-230 Bankruptcy. [Statutory Authority: RCW 82.32.300, 84.45.150, 11 U.S.C. sec. 1146(c) and 12 U.S.C. sec. 1231(c). WSR 00-09-002, § 458-61-230, filed 4/5/00, effective 5/6/00. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-230, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 90-01-003, § 458-61-230, filed 12/7/89, effective 1/7/90; WSR 86-16-080 (Order PT 86-3), § 458-61-230, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-230, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-230, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-235 Boundary line adjustments. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-235, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-240 Care, comfort and support. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-240, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-250 Cemetery lots or graves. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-250, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-250, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-255 Clearing title. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-255, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-270 Community property—To establish or separate. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-270, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-280 Condemnation. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-280, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-290 Contract. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-290, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-290, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-290, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-300 Contractor. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-300, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-300, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-310 Corporation—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-310, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-320 Corporation—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-320, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-320, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-320, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-330 Foreclosure—Deeds in lieu of foreclosure. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-330, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-330, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-335 Easements, development rights, water rights and air rights. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-335, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-335, filed 1/16/87.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-340 Community property—Dissolution of marriage/divorce. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-340, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-340, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-350 Earnest money receipts. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-350, filed 7/21/82.] Repealed by WSR 83-02-022 (Order PT 82-10), filed 12/28/82. Statutory Authority: RCW 82.45.120 and 82.45.150.

458-61-360 Easement, sale of. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-360, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-370 Exchanges—Trades. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-370, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-370, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-374 Exemption—Transfers made "subject to." [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-374, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-375 Exemption—Mere change in identity or form—Family corporations and partnerships. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-375, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-376 Exemption—Transfers where gain is not recognized under the Internal Revenue Code. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-376, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-380 Federal housing agencies. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-380, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-390 Foreclosure of mortgage, deed in lieu of. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-390, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-390, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-400 Creation, assignment and release of security interests. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-400, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-400, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-400, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-410 Gifts. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-410, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-410, filed 8/6/86; WSR 83-02-022 (Order PT 82-10), § 458-61-410, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-410, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory

Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-411 Exemption—Irrevocable trusts. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-411, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-412 Exemption—Inheritances. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-412, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-420 Government transfers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-420, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-420, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-425 Growing crops. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-425, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-425, filed 8/6/86.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-430 Sale of improvements to land. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-430, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-430, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-440 Improvements sold to be removed from the land. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-440, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-450 Indian (American), transfers to or from. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-450, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-460 Inheritance. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-460, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-470 Irrigation equipment. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-470, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-470, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-480 IRS "tax deferred" exchange. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-480, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-480, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-480, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-490 Joint tenancy. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-490, filed 1/16/87; WSR 82-15-070 (Order PT 82-5), § 458-61-490, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-500 Leasehold interest. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-500, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-500, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-510 Leases. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-510, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-510, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-510, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-520 Mineral rights and mining claims. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-520, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-520, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-530 Mining claims. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-530, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-540 Mobile and floating home sales. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-540, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-540, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-540, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-545 Mortgage insurers. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-545, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-545, filed 8/6/86.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-550 Nominee. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-550, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-550, filed 8/6/86; WSR 83-02-022 (Order PT 82-10), § 458-61-550, filed 12/28/82; WSR 82-15-070 (Order PT 82-5), § 458-61-550, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-553 Nonprofit organizations. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-553, filed 2/1/94, effective 3/4/94.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-555 Option to purchase. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-555, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-12-016 (Order PT 87-4), § 458-61-555, filed 5/27/87; WSR 86-16-080 (Order PT 86-3), § 458-61-555, filed 8/6/86.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-560 Partnership—Family. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-560, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-570 Partnership—Nonfamily. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 87-03-036 (Order PT 87-1), § 458-61-570, filed 1/16/87; WSR 82-15-070 (Order PT 82-5), § 458-61-570, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-590 Rescission of sale. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-590, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-590, filed 8/6/86; WSR 84-17-002 (Order PT 84-3), § 458-61-590, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-590, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-600 Relocation service. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-600, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-600, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-610 Rerecord. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-610, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-610, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-620 Sales made before imposition of tax. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-620, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-630 Security documents. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-630, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-640 Sheriff's sale. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-640, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-640, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-650 Tenants in common and joint tenants. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-650, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-650, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-650, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-660 Timber, standing. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-660, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 82-15-070 (Order PT 82-5), § 458-61-660, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-670 Trade-in credit. [Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25. WSR 94-04-088, § 458-61-670, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 86-16-080 (Order PT 86-3), § 458-61-670, filed 8/6/86; WSR 82-15-070 (Order PT 82-5), § 458-61-670, filed 7/21/82.] Repealed by WSR 05-23-093, filed 11/16/05, effective 12/17/05. Statutory Authority: RCW 82.32.300, 82.01.060(2), and 82.45.150. Later promulgation, see chapter 458-61A WAC.

458-61-680 Trust. [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 84-17-002 (Order PT 84-3), § 458-61-680, filed 8/2/84; WSR 82-15-070 (Order PT 82-5), § 458-61-680, filed 7/21/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

458-61-690 Trustee sale pursuant to deed of trust (nonjudicial). [Statutory Authority: RCW 82.45.120 and 82.45.150. WSR 83-02-022 (Order PT 82-10), § 458-61-690, filed 12/28/82.] Repealed by WSR 94-04-088, filed 2/1/94, effective 3/4/94. Statutory Authority: RCW 82.32.300 and 1993 sp.s. c 25.

Chapter 458-65
ABANDONED PROPERTY

458-65-010 Time limitations. [Rule UCP 1, § 458-65-010, filed 1/17/68.] Repealed by WSR 99-14-056, filed 6/30/99, effective 7/31/99. Statutory Authority: RCW 63.29.370.

458-65-020 Use of department forms. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-020, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.

458-65-030 Simultaneous reporting and remittance of unclaimed property. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-030, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.

458-65-040 Maturity of automatically renewable instruments. [Statutory Authority: 1983 c 179 § 38. WSR 83-17-098 (Order IT 83-3), § 458-65-040, filed 8/23/83.] Repealed by WSR 99-08-007, filed 3/25/99, effective 4/25/99. Statutory Authority: RCW 63.29.370.