

WAC 388-835-0505 What costs are included in the capitalized cost of land? Examples of costs that are capitalized as land costs include the cost of:

- (1) Offsite sewer and water lines;
 - (2) Public utility charges necessary to service the land;
 - (3) Government assessments for street paving and sewers;
 - (4) Permanent roadways and grading of a nondepreciable nature;
- and
- (5) Curbs and sidewalks, the replacement of which is not the responsibility of the provider.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0505, filed 4/20/01, effective 5/21/01.]