

Chapter 458-12 WAC
PROPERTY TAX DIVISION—RULES FOR ASSESSORS

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WAC

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DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

458-12-015 Definition—Interstate commerce. [Order PT 68-6, § 458-12-015, filed 4/29/68.] Repealed by WSR 01-11-029, filed 5/8/01, effective 6/8/01. Statutory Authority: RCW 84.36.865, 84.08.010 and 84.08.070.
458-12-020 Definition—Foreign commerce—Imports and exports. [Order PT 68-6, § 458-12-020, filed 4/29/68.] Repealed by WSR 01-11-029, filed 5/8/01, effective 6/8/01. Statutory Authority: RCW 84.36.865, 84.08.010 and 84.08.070.
458-12-030 County appraisers' salary and classification plan. [Order PT 68-6, § 458-12-030, filed 4/29/68.] Repealed by WSR 23-05-096, filed 2/15/23, effective 3/18/23. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-12-040 Listing of property—Segregation of interests. [Order PT 68-6, § 458-12-040, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.
458-12-065 Listing personal property—Form and notice. [Order PT 68-6, § 458-12-065, filed 4/29/68.] Repealed by WSR 04-01-119, filed 12/17/03, effective 1/17/4. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-12-070 Listing of personalty—When due—Late filing. [Order PT 68-6, § 458-12-070, filed 4/29/68.] Repealed by WSR 04-01-119, filed 12/17/03, effective 1/17/4. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-12-075 Personalty—Filing by corporations, partnerships, firms or agents. [Order PT 68-6, § 458-12-075, filed 4/29/68.] Repealed by WSR 04-01-119, filed 12/17/03, effective 1/17/4. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-12-080 Listing of personalty—Manufacturers. [Order PT 69-1, § 458-12-080, filed 4/14/69; Order 68-6, § 458-12-080, filed 4/29/68.] Repealed by WSR 04-01-119, filed 12/17/03, effective 1/17/4. Statutory Authority: RCW 84.08.010 and 84.08.070.
458-12-085 Listing of personalty—Merchants—Personalty—Consignments. [Order PT 68-6, § 458-12-085, filed 4/29/68.] Repealed by WSR 01-11-029, filed 5/8/01, effective 6/8/01. Statutory Authority: RCW 84.36.865, 84.08.010 and 84.08.070.
458-12-090 Listing of personalty—\$300 exemption and its effect on listing. [Order PT 68-6, § 458-12-090, filed 4/29/68.] Repealed by WSR 02-19-004, filed 9/4/02, effective 10/5/02. Statutory Authority: RCW 84.36.865 and 84.08.070. Later promulgation, see WAC 458-16-115.
458-12-095 Listing of personalty—Partial listing. [Order PT 68-6, § 458-12-095, filed 4/29/68.] Repealed by WSR 05-02-034, filed 12/30/04, effective 1/30/05. Statutory Authority: RCW 84.08.010, 84.08.070, 84.40.040, 84.40.080, 84.40.085, 84.40.130, and 84.40.200.
458-12-100 Listing of personalty—Omitted property—Omitted value. [Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 82-22-059 (Order PT 82-7), § 458-12-100, filed 11/2/82; Order PT 68-6, § 458-12-100, filed 4/29/68.] Repealed by WSR 05-02-034, filed 12/30/04, effective 1/30/05. Statutory Authority: RCW 84.08.010, 84.08.070, 84.40.040, 84.40.080, 84.40.085, 84.40.130, and 84.40.200.
458-12-105 Listing of personalty—Willful failure to list or fraudulent listing—Penalty. [Order PT 68-6, § 458-12-105, filed 4/29/68.] Repealed by WSR 05-02-034, filed 12/30/04, effective 1/30/05. Statutory Authority: RCW 84.08.010, 84.08.070, 84.40.040, 84.40.080, 84.40.085, 84.40.130, and 84.40.200.

- 458-12-125 Situs of personalty—Merchants and manufacturers. [Order PT 68-6, § 458-12-125, filed 4/29/68.] Repealed by WSR 00-22-036, filed 10/25/00, effective 11/25/00. Statutory Authority: RCW 84.08.010.
- 458-12-130 Situs of personalty—Migratory stock. [Order PT 68-6, § 458-12-130, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.
- 458-12-135 Listing of property—Taxing district designation. [Order PT 68-6, § 458-12-135, filed 4/29/68.] Repealed by WSR 02-14-011, filed 6/20/02, effective 7/21/02. Statutory Authority: RCW 84.08.010. Later promulgation, see WAC 458-12-140.
- 458-12-145 Listing of property—Exemptions—Generally—Rules of construction. [Order PT 73-7, § 458-12-145, filed 1/16/74; Order PT 68-6, § 458-12-145, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-100.
- 458-12-146 Listing of property—Applications—Who must file, annual filing requirement, application forms, what covered, filing fee, financial statement, extensions of time, evidence of timely filing. [Order PT 73-7, § 458-12-146, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-110.
- 458-12-147 Listing of property—Determination—Notification—Appeals. [Order PT 73-7, § 458-12-147, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-120.
- 458-12-148 Listing of property—Properties sold or acquired by organizations deemed to be exempt. [Order PT 73-7, § 458-12-148, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-130.
- 458-12-150 Listing of property—Proof of exemption. [Order PT 73-7, § 458-12-150, filed 1/16/74; Order PT 68-6, § 458-12-150, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-140.
- 458-12-151 Listing of property—Cessation of use—Taxes collectible. [Order PT 73-7, § 458-12-151, filed 1/16/74; Order 73-2, § 458-12-151, filed 5/9/73.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-150.
- 458-12-152 Listing of property—Inaccurate information—What constitutes. [Order PT 73-7, § 458-12-152, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-160.
- 458-12-153 Listing of property—Rental or lease of property deemed to be exempt. [Order PT 73-7, § 458-12-153, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-170.
- 458-12-185 Listing of property—Public lands—Airports, bridges, consulates owned by foreign municipalities. [Order PT 68-6, § 458-12-185, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.
- 458-12-190 Listing of property—Cemeteries. [Order PT 73-7, § 458-12-190, filed 1/16/74; Order PT 68-6, § 458-12-190, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-180.
- 458-12-195 Listing of property—Churches, parsonages and convents. [Order PT 73-7, § 458-12-195, filed 1/16/74; Order PT 68-6, § 458-12-195, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-190.
- 458-12-200 Listing of property—Grounds upon which a church or parsonage shall be built. [Order PT 73-7, § 458-12-200, filed 1/16/74; Order PT 68-6, § 458-12-200, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-200.
- 458-12-205 Listing of property—Nonprofit, nonsectarian organizations. [Order PT 73-7, § 458-12-205, filed 1/16/74; Order PT 68-6, § 458-12-205, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-210.
- 458-12-206 Listing of property—Church camps. [Order PT 73-7, § 458-12-206, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-220.
- 458-12-210 Listing of property—Character building organizations. [Order PT 73-7, § 458-12-210, filed 1/16/74; Order PT 68-6, § 458-12-210, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-230.
- 458-12-215 Listing of property—Veterans organizations. [Order PT 73-7, § 458-12-215, filed 1/16/74; Order PT 68-6, § 458-12-215, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-240.
- 458-12-220 Listing of property—Relief organizations. [Order PT 73-7, § 458-12-220, filed 1/16/74; Order PT 68-6, § 458-12-220, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-250.
- 458-12-225 Listing of property—Day care centers, libraries, orphanages, homes for the aged, homes for the sick or infirm, hospitals. [Order PT 73-7, § 458-12-225, filed 1/16/74; Order PT 68-6, § 458-12-225, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-260.
- 458-12-230 Listing of property—Schools and colleges. [Order PT 73-7, § 458-12-230, filed 1/16/74; Order PT 68-6, § 458-12-230, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-270.
- 458-12-235 Listing of property—Art, scientific and historical collections—Fire companies—Humane societies. [Order PT 73-7, § 458-12-235, filed 1/16/74; Order PT 68-6, § 458-12-235, filed 4/29/68.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-280.
- 458-12-236 Listing of property—Nature conservancy lands. [Order PT 73-7, § 458-12-236, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76. Later promulgation, see WAC 458-16-290.
- 458-12-238 Listing of property—Sheltered workshops for handicapped. [Order PT 73-7, § 458-12-238, filed 1/16/74.] Repealed by Order PT 76-2, filed 4/7/76.

458-12-240 Listing of property—Nonprofit organizations—Taxable interests in real property owned or used by nonprofit organizations. [Order PT 68-6, § 458-12-240, filed 4/29/68.] Repealed by WSR 93-08-049, filed 4/2/93, effective 5/3/93. Statutory Authority: RCW 84.41.090 and 84.08.010.

458-12-245 Listing of property—Intangibles. [Order PT 68-6, § 458-12-245, filed 4/29/68.] Repealed by WSR 98-14-027, filed 6/22/98, effective 7/23/98. Statutory Authority: RCW 84.36.865, 84.08.010 and 84.08.070.

458-12-250 Listing of property—Ships and vessels—Definition. [Order PT 68-6, § 458-12-250, filed 4/29/68.] Repealed by WSR 85-22-083 (Order PT 85-4), filed 11/6/85, effective 1/1/86. Statutory Authority: RCW 84.08.070.

458-12-255 Listing of property—Ships and vessels—Taxable situs in Washington. [Order PT 68-6, § 458-12-255, filed 4/29/68.] Repealed by WSR 85-22-083 (Order PT 85-4), filed 11/6/85, effective 1/1/86. Statutory Authority: RCW 84.08.070.

458-12-260 Listing of property—Ships and vessels—Vessels under construction. [Order PT 68-6, § 458-12-260, filed 4/29/68.] Repealed by WSR 85-22-083 (Order PT 85-4), filed 11/6/85, effective 1/1/86. Statutory Authority: RCW 84.08.070.

458-12-265 Listing of property—Ships and vessels—Partial exemption. [Order PT 68-6, § 458-12-265, filed 4/29/68.] Repealed by WSR 85-22-083 (Order PT 85-4), filed 11/6/85, effective 1/1/86. Statutory Authority: RCW 84.08.070.

458-12-270 Listing of property—Household goods and personal effects. [Order PT 68-6, § 458-12-270, filed 4/29/68.] Repealed by WSR 02-19-004, filed 9/4/02, effective 10/5/02. Statutory Authority: RCW 84.36.865 and 84.08.070. Later promulgation, see WAC 458-16-115.

458-12-275 Listing of property—§300—Head of family—In general. [Order PT 68-6, § 458-12-275, filed 4/29/68.] Repealed by WSR 02-19-004, filed 9/4/02, effective 10/5/02. Statutory Authority: RCW 84.36.865 and 84.08.070. Later promulgation, see WAC 458-16-115.

458-12-280 Listing of property—§300—Head of family—Definition. [Order PT 68-6, § 458-12-280, filed 4/29/68.] Repealed by WSR 02-19-004, filed 9/4/02, effective 10/5/02. Statutory Authority: RCW 84.36.865 and 84.08.070. Later promulgation, see WAC 458-16-115.

458-12-285 Relationship between average inventory provisions of RCW 84.40.020, the "transient trader" provision of RCW 84.56.180 and the "freeport exemption" (RCW 84.36.171-84.36.174). [Order 68-8, § 458-12-285, filed 10/31/68; Order PT 68-6, § 458-12-285, filed 4/29/68.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-290 Identification and reporting requirements for "freeport exemption" (RCW 84.36.171-84.36.174). [Order PT 68-6, § 458-12-290, filed 4/29/68.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-300 Definition—True and fair value. [Order PT 68-6, § 458-12-300, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-301 True and fair value—Criteria. [Order PT 74-6, § 458-12-301, filed 9/11/74; Order 72-3, § 458-12-301, filed 2/23/72.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-305 Market value—Estimation—Real property. [Order PT 68-6, § 458-12-305, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-315 Timber and forest products—Valuation. [Order PT 68-6, § 458-12-315, filed 4/29/68.] Repealed by WSR 00-09-003, filed 4/5/00, effective 5/6/00. Statutory Authority: RCW 84.04.080, 84.33.074 and 84.33.040.

458-12-320 Timber—Ownership—Valuation—Roads—Easements over public lands. [Statutory Authority: RCW 84.04.080, 84.33.074 and 84.33.040. WSR 00-09-003, § 458-12-320, filed 4/5/00, effective 5/6/00; Order PT 68-6, § 458-12-320, filed 4/29/68.] Repealed by WSR 05-02-010, filed 12/27/04, effective 1/27/05. Statutory Authority: RCW 84.04.080, 84.33.040 and 84.33.078.

458-12-325 Valuation of property—Leasehold interests. [Order PT 68-6, § 458-12-325, filed 4/29/68.] Repealed by Order PT 75-1, filed 2/13/75.

458-12-326 Revaluation—Definitions. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-326, filed 10/20/83.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-327 Revaluation—Valuation criteria—Methods. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-327, filed 10/20/83.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-330 Real property valuation—Highest and best use. [Order PT 68-6, § 458-12-330, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-335 Revaluation process by county assessor. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-335, filed 10/20/83; Order 73-5, § 458-12-335, filed 8/13/73; Order PT 68-6, § 458-12-335, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-336 Assessor's revaluation plan. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-336, filed 10/20/83; Order 73-5, § 458-12-336, filed 8/13/73.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-337 Revaluation process—Reports. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-337, filed 10/20/83; Order 73-5, § 458-12-337, filed 8/13/73.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-338 Revaluation process—Department of revenue—Performance—Standards—Assistance. [Order 73-5, § 458-12-338, filed 8/13/73.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-339 Revaluation process—Valuation procedure—Uniformity within cyclical period. [Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-339, filed 10/20/83; Order 73-5, § 458-12-339, filed 8/13/73.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-340 Assessment and evaluation—Property assessed as of January 1st. [Order PT 68-6, § 458-12-340, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-341 100% assessment ratio. [Order PT 74-6, § 458-12-341, filed 9/11/74; Order PT 69-2, § 458-12-395 (codified as WAC 458-12-341), filed 8/28/69.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-345 Assessment and evaluation—Reforestation lands. [Order PT 68-6, § 458-12-345, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-350 Assessment and evaluation—Separate valuation of lands and improvements. [Order PT 68-6, § 458-12-350, filed 4/29/68.] Repealed by WSR 00-01-043, filed 12/7/99, effective 1/7/00. Statutory Authority: RCW 84.08.070.

458-12-355 Assessment and evaluation—Assessment of classes of property to be uniform within the taxing district. [Order PT 68-6, § 458-12-355, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-365 Levy. [Order PT 68-6, § 458-12-365, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-370 Levy—Duty of assessor. [Order PT 68-6, § 458-12-370, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-375 Levy—Prorating 40 mill law. [Order PT 68-6, § 458-12-375, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-380 Levy—Tax Freeze Act of 1967. [Order PT 68-6, § 458-12-380, filed 4/29/68.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-385 State levy. [Order PT 74-6, § 458-12-385, filed 9/11/74; Order PT 68-6, § 458-12-385, filed 4/29/68.] Repealed by WSR 97-21-004, filed 10/1/97, effective 11/1/97. Statutory Authority: RCW 84.08.070.

458-12-390 State levy—Fertilizers and insecticides held by farmers—Inventory. [Order PT 69-1, § 458-12-390, filed 4/14/69.] Repealed by WSR 00-22-036, filed 10/25/00, effective 11/25/00. Statutory Authority: RCW 84.08.010.

458-12-400 Leasehold estates—Definitions. [Order PT 75-1, § 458-12-400, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-401 Leasehold estates—Report to county assessor by public body. [Order PT 75-1, § 458-12-401, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-402 Leasehold estates—Report to county treasurer by county assessor. [Order PT 75-1, § 458-12-402, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-403 Leasehold estates—Notice of in lieu tax due—Payment to department. [Order PT 75-1, § 458-12-403, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-404 Leasehold estates—Determination of economic rent. [Order PT 75-1, § 458-12-404, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-405 Leasehold estates—Amount of in lieu tax. [Order PT 75-1, § 458-12-405, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-406 Leasehold estates—Disbursement of the in lieu excise tax. [Order PT 75-1, § 458-12-406, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-408 Leasehold estates—Operating properties. [Order PT 75-1, § 458-12-408, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-410 Leasehold estates—Exemptions. [Order PT 75-1, § 458-12-410, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-412 Leasehold estates—Taxation of improvements. [Order PT 75-1, § 458-12-412, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-414 Leasehold estates—Continuity. [Order PT 75-1, § 458-12-414, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-416 Leasehold estates—Term. [Order PT 75-1, § 458-12-416, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-418 Leasehold estates—Valuation. [Order PT 75-1, § 458-12-418, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-420 Leasehold estates—Commercial concessions or restrictions. [Order PT 75-1, § 458-12-420, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

458-12-422 Leasehold estates—Appeal procedures. [Order PT 75-1, § 458-12-422, filed 2/13/75.] Repealed by WSR 81-04-054 (Order PT 81-3), filed 2/4/81. Statutory Authority: RCW 84.08.010 and 84.08.070.

WAC 458-12-005 Definition—Property—Personal. (1) Introduction.

The terms "personal property" and "real property" are defined in RCW 84.04.080 and 84.04.090, respectively. These definitions should routinely be consulted in any case where it is at all doubtful whether a given piece of property is real or personal.

Personal property, as defined in RCW 84.04.080, falls into two categories; namely, *tangible* personal property, that is to say, things which have a physical existence, and *intangible* personal property which consists of rights and privileges having a legal but not a physical existence.

(2) **Tangible personal property.** The category of tangible personal property includes but is not limited to the following:

(a) Goods and chattels. RCW 84.04.080. This category includes most tangible movables, such as:

- (i) Inventories, AGO 57-58, No. 206 (1958);
- (ii) Farm machinery, AGO 1909-1910, p. 51;
- (iii) Livestock and poultry;
- (iv) Logs and lumber, RCW 84.44.030;
- (v) Motor vehicles, RCW 84.44.050;
- (vi) Books, *Booth & Henford Abstract Company v. Phelps*, 8 Wash. 549 (1894);
- (vii) Coin collections and coin inventories of coin dealers, AGO 63-64, No. 116 (1964); and
- (viii) Tools.

(b) All standing timber held or owned separately from the ownership of the land on which it stands, RCW 84.04.080; *Leuthold v. Davis*, 56 Wn.2d 710 (1960).

(c) All fish traps, pound net, reef net, set net and drag seine fishing locations, RCW 84.04.080.

(d) All privately owned improvements, including buildings and the like, upon publicly owned lands which have *not* become part of the realty, RCW 84.04.080; *Pier 67, Inc. v. King County*, 71 W.D.2d 89 (1967); AGO 1935-1936, p. 167; AGO 3-25-52; TCR 6-17-1947.

(e) All gas and water mains and pipes laid in roads, streets or alleys, RCW 84.04.080.

(f) Water craft of all descriptions, RCW 84.04.080, *Black v. State*, 67 Wn.2d 97 (1965), provided they have acquired an actual situs in the taxing county pursuant to RCW 84.44.050.

(g) Foxes, mink, marten, fish, oysters and all other animals held or raised in captivity for business or commercial purposes, including livestock.

(h) The roads and bridges of plank roads, gravel roads, turnpike or bridge companies.

(i) Trade fixtures. This concept, which is peculiar to the landlord-tenant relationship, refers to the machinery or equipment of any commercial or industrial business which operates on leased land or in rented quarters. Such machinery or equipment is a trade fixture; i.e., the tenant's personal property, no matter how firmly it may be attached to the landlord's realty, unless it could not be removed without virtually destroying the building housing it, or otherwise seriously

damaging the landlord's realty. Brown on *Personal Property* (2d Edition 1955), Sec. 144.

(j) All engines and machinery of every description used or designed to be used in any process of refining or manufacturing, unless such engines and machinery shall have been included as part of any parcel of real property as defined in WAC 458-12-010(3).

(k) All buildings and other permanent improvements constructed or placed upon the easements of public service corporations other than railroads.

(l) All surface leases, whether of public or privately owned land, except leases for the life of the lessee. RCW 84.04.080; AGO 49-51, No. 476 (1951); TCR 8-8-41: *In Re Barclay's Estate*, 1 Wn.2d 82 (1939). This category includes practically all leases to corporations because the legal life of a corporation is almost always longer than the term of any lease to it. *Pier 67, Inc., v. King County*, 71 W.D.2d 89 (1967).

(3) **Intangible personal property.** Intangible personal property includes but is not necessarily limited to the following:

(a) Contract rights to cut timber on either public or privately owned land under which title to the timber has not yet passed. AGO 53-55, No. 29 (1953). A contract right to cut timber is a mere license, and all contractual licenses to use someone else's realty are personal property.

(b) All mining claims, whether patented or unpatented, which are located on public land. TCR 10-3-35; TCR 4-4-1950; AGO 55-57, No. 327 (1956); *American Smelting and Refining Company v. Whatcom County*, 13 Wn.2d 295 (1942).

(c) All mining or prospecting leases, whether on public or privately owned land, except leases for the life of the lessee. RCW 84.04.080; TCR 4-22-36; *Walla Walla Oil, Gas & Pipe Line Company v. Vallentine*, 103 Wash. 359 (1918).

(d) All contractual licenses to use public or someone else's land for specified purposes, or to take something from public or someone else's land, which have a specified minimum term. Examples: Timber contracts, AGO 53-55, No. 29, (1953); oil and gas prospecting permits, *Walla Walla Oil, Gas & Pipe Line Company v. Vallentine*, 103 Wash. 359 (1918); grazing permits; permits to take gravel or other minerals, TCR 4-22-1936. However, a license or permit which is revocable at the will of the landowner is not property at all because it gives the licensee no legally protected right or interest whatsoever.

(e) All possessory rights in realty which are divorced from the title to the realty. TCR 10-3-35; AGO 1937-1938, p. 353. Such possessory rights are analogous to leases; hence they are personal property unless they are coextensive with the life of their holder. This category includes the possessory interest which an installment contract for the sale of public or privately owned land creates in the vendee. See RCW 84.40.230.

(f) Public utility franchises owned by public service corporations. A public utility franchise is the right to use publicly owned real estate for power lines, gas or water lines, sewers or some other public utility facility. *Commercial Electric Light and Power Company v. Judson*, 21 Wash. 49 (1899); *Chehalis Broom Company v. Chehalis County*, 24 Wash. 135 (1901). Such public utility franchises are very similar to public utility easements, which are personal property under Paragraph 8 thereof. However, a Washington corporation's primary franchise to exist and do business in corporate form is not taxable property. *Bank of Fairfield v. Spokane County*, 173 Wash. 145 (1933).

(g) Public utility easements owned by public service corporations other than railroads. RCW 84.20.010.

(h) See WAC 458-50-150 through 458-50-190 for rules relating to exemption of intangible personal property under RCW 84.36.070.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.36.865. WSR 06-24-043, § 458-12-005, filed 11/30/06, effective 12/31/06; Order PT 68-6, § 458-12-005, filed 4/29/68.]

WAC 458-12-010 Definition—Property—Real. The term "real property" is defined in RCW 84.04.090; this definition should be consulted as a matter of course in all cases where the meaning of "real property" is in doubt. As there defined, "real property" includes but is not limited to the following:

(1) All land, whether platted or unplatted.

(2) All buildings, structures or permanent improvements built upon or attached to privately owned land.

(3) Any fixture permanently affixed to and intended to be annexed to land or permanently affixed to and intended to be a component of a building, structure, or improvement on land, including machinery and equipment which become fixtures. Intent is to be gathered from all the surrounding circumstances at the time of annexation or installation of the item, including consideration of the nature of the item affixed, the manner of annexation and the purpose for which the annexation is made and is not to be gathered exclusively from the statements of the annex or, installer, or owner as to his or her actual state of mind.

(a) Such items shall be considered as permanently affixed when they are owned by the owner of the real property and:

(i) They are securely attached to the real property; or

(ii) Although not so attached, the item appears to be permanently situated in one location on real property and is adapted to use in the place it is located. For example a heavy piece of machinery or equipment set upon a foundation without being bolted thereto could be considered as affixed.

(b) Such items shall not be considered as affixed when they are owned separately from the real property unless an agreement specifically provides that such items are to be considered as part of the real property and are to be left with the real property when the occupant vacates the premises.

(c) Whenever the property taxable status of engines, machinery, equipment or fixtures is questioned by the assessor, the taxpayer may be required to list such items in the manner provided by chapter 84.40 RCW and WAC 458-12-060. The assessor shall make the determination of whether such property is real, and shall amend the taxpayer's statement as provided by WAC 458-12-060(4).

(d) The explanations relating to fixtures under subsection (3) of this section are for purposes of clarification and may not answer the question as to whether an item is a fixture in all cases. In the event these explanations do not clearly indicate whether the item is a fixture, the numerous decisions of the Washington appellate courts regarding fixtures should be consulted.

(4) Privately owned easements and easement-like privileges, irrespective of whether the servient estate is public or privately owned land. However, easements of public service corporations other than railroads are personal property by reason of RCW 84.20.010.

(5) Leases of real property and leasehold interests therein having a term coextensive with the life of the tenant.

(6) Title to minerals in place which belongs to someone other than the surface owner. Such a title to minerals in place is a "mineral right" but must be distinguished from mineral leases and permits, which do not give title to minerals in place and which are intangible personal property. Mineral rights, as defined herein, are realty regardless of whether they were created by grant or reservation.

(7) Standing timber growing on land which belongs to the same person as the timber.

(8) Water rights, whether riparian, appropriative, or in the nature of an easement.

(9) Buildings and similar permanent improvements erected or made by a tenant on land which he does not own, and title to which is not reserved in the tenant by the lease or some other landlord-tenant agreement. Such buildings and improvements become the landlord's real property.

(10) All life estates in real property, whether created by grant or a reservation. A person has such a life estate when he has a right to the possession, occupation and use of a piece of realty, and to the crops, rents and profits produced by it, during his or her natural life.

(11) All possessory rights in realty which are coextensive with the natural life of their holder. Such possessory rights are analogous to leases, and since leases for life are realty, possessory rights for life are also realty.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.04.090. WSR 14-21-044, § 458-12-010, filed 10/7/14, effective 11/7/14. Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 93-08-049, § 458-12-010, filed 4/2/93, effective 5/3/93; Order PT 69-1, § 458-12-010, filed 4/14/69; Order PT 68-6, § 458-12-010, filed 4/29/68.]

WAC 458-12-012 Definition—Irrigation systems—Real—Personal.

(1) The following parts of irrigation systems shall be assessed as real property except as provided in subsections (3) and (4) of this section:

- (a) Penstocks and buried mainlines;
- (b) Sub-mains (underground);
- (c) River pumping stations;
- (d) Water distribution points;
- (e) Concrete head ditches;
- (f) Irrigation wells;
- (g) Electrical distribution stations;
- (h) Electrical booster stations;
- (i) Electrical distribution lines (underground); and
- (j) Buried solid set systems with risers or drip tubes.

(2) The following shall be assessed as personal property except as provided in subsection (4) of this section:

- (a) Hand lines;
- (b) Wheel lines;
- (c) Center pivots;
- (d) Motors;
- (e) Pumps;
- (f) Screens;

- (g) Electrical panels;
- (h) Mainlines (above ground); and
- (i) Laterals.

(3) All irrigations systems shall be assessed as personal property when they are located on publicly owned lands or the system is owned separately from the land, can be removed, and the parties to the lease agree there is no change in title.

(4) If individual components meet the criteria of two or more of subsections (1), (2) or (3) of this section, the component shall be assessed according to the subsection that defines the majority of the component.

[Statutory Authority: RCW 84.08.010(2) and 84.04.095. WSR 88-04-020 (Order PT 88-2), § 458-12-012, filed 1/25/88.]

WAC 458-12-025 Compensation for assistance by department of revenue at request of assessor. Whenever the department of revenue receives from any county assessor a request for special assistance in the valuation of property, it shall have the option of either entering into a statutory contract for special assistance, or providing such services on an informal basis. All requests for special assistance must be made in writing by the county assessor or the board of county commissioners. The written request shall state the extent of the work to be accomplished and shall be forwarded to the director of the department of revenue.

The department of revenue shall consider the request and shall advise the assessor in writing within 30 days of receipt of the request that such request is either approved or rejected in whole or in part. The department of revenue is not obligated to provide services until accepting the request.

(1) **Contracts for special assistance** - If the department of revenue chooses to enter into the statutory contract it shall proceed to negotiate a written contract with the assessor and the board of county commissioners within 30 days after receipt of the request for assistance initiated by the county. The contract shall contain, but is not limited to the following provisions:

(a) It shall be in writing;

(b) It shall be signed by the director of the department of revenue, the board of county commissioners, and the county assessor of the county in which the work is to be done;

(c) A description of the work to be done, beginning and completion dates of the work, total estimated cost of the work, a statement of the county's share of the estimated cost (no less than 50% of the total cost), and the method and term (not exceeding 3 years from date of expenditure) of payment.

(2) **Services on an informal basis** - If the department of revenue provides services on an informal basis, payment for such services shall be made by the board of county commissioners on completion of the work. Prior to providing services on an informal basis the department and the county shall stipulate in writing the extent of the services to be performed and the amount, if any, to be reimbursed by the county in payment for such services.

(3) **"Inter-Local Cooperation Act"** - Special projects performed on a cooperative basis for the mutual advantage of the department of revenue and one or more of the counties may be conducted under the provisions of chapter 239, Laws of 1967. Such projects may include, but are

not limited to, development of appraisal methods and procedures, research, development of data processing systems, form design, and other projects where close cooperation of the state and county governments is desirable.

[Order PT 68-6, § 458-12-025, filed 4/29/68.]

WAC 458-12-035 Department approved forms. (1) Introduction. RCW 84.08.020 requires the department of revenue (department) to prescribe all forms to be used in the assessment and collection of property taxes under Title 84 RCW. Certain modifications to these forms, including electronic forms, by county assessors and county treasurers, must be reviewed by the department. Requests for review of modified forms must be submitted to the department in the manner described in this rule.

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

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

(b) Department approval is not required for changes to a form's contact information, such as a county employee's name, an office address, a phone number, an email address, hours of operation, etc. For example, RCW 84.34.030 requires that applications to classify land as farm and agricultural land be made to the county assessor on forms prepared by the department and supplied by the county assessor. If a county assessor elects to alter the department's application form, other than the changes described in this subsection, it must send its proposed changes to the department for approval.

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

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

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

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

(4) **Form retention.** The department will keep an electronic copy of each form it has reviewed and approved for a county when the form

is required to be provided by the department under Title 84 RCW or 458 WAC.

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

[Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 23-05-096, § 458-12-035, filed 2/15/23, effective 3/18/23; Order PT 68-6, § 458-12-035, filed 4/29/68.]

WAC 458-12-045 Listing of real property—Contracts for sale of public lands. Whenever any real property belonging to the United States of America, the state of Washington or any county or municipality is sold under an arrangement whereby title is reserved in the grantor and use and possession goes to the grantee, such property shall be listed as real property in the name of the grantee rather than the governmental instrumentality.

Any improvements existing on the property at the time the contract for sale is entered into or which are subsequently added after said contract shall likewise be listed as real property in the name of the grantee. (Rule derived from AGO 6-24-1947; PTB No. 167, 8-21-1947.)

[Order PT 68-6, § 458-12-045, filed 4/29/68.]

WAC 458-12-050 Omitted property and omitted value. (1) **Introduction.** Under RCW 84.40.080, an assessor is required to add to the assessment roll any real or personal property omitted from the assessment roll for any preceding year, at the value for the preceding year. The assessor is also required to add to the assessment roll any omitted value of personal property. This rule explains the meaning of the terms "omitted property" and "omitted value." It also provides information about omitted property and omitted value assessments, including when the taxes on these assessments are due and the appeal rights of persons receiving an omitted property or omitted value assessment.

(2) **What is omitted property?** Omitted property includes all real and personal property that was not entered on the assessment roll. Omitted property does not include:

(a) Real or personal property that was listed on the assessment roll but improperly exempted from taxation in prior years; and

(b) Real or personal property that was accurately listed but improperly valued by the assessor.

(3) **What is omitted value?** Omitted value includes all personal property that was assessed at less than its true and fair value due to inaccurate reporting by the taxpayer or person making the listing. Omitted value does not include:

(a) Personal property that was listed on the assessment roll but improperly exempted from taxation in prior years; and

(b) Personal property that was accurately listed but improperly valued by the assessor.

(4) **What is the duty of the assessor upon discovery of omitted property or value?** Whenever the assessor discovers or is made aware of omitted property or omitted value, the assessor is required to make an omitted property or omitted value assessment at the property's true and fair value for each year omitted, subject to the requirements of

(a) and (b) of this subsection. The assessor is required to notify the property owner or taxpayer of the omitted property or value assessment for each year omitted and the value shall be stated separately from the value of any other year. The assessor must value real property for the years omitted in accordance with the revaluation cycle of the county. For an omitted value assessment, the assessor must provide the taxpayer with a copy of the amended personal property statement along with a letter of particulars informing the taxpayer of the assessor's findings. The assessor must also notify the property owner or taxpayer of the right to appeal an omitted value assessment to the board of equalization and the right to request the board be reconvened to act on the omitted property or omitted value assessment.

(a) **Improvements omitted from the assessment roll.** Where improvements have not been valued and assessed as a part of the real estate upon which the improvements are located, as evidenced by the assessment rolls, they may be separately valued and assessed as omitted property. No such omitted assessment can be made where a bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in the property prior to the time the improvements are assessed. Thus, if a purchaser, encumbrancer, or contract buyer has acquired an interest in improvements that have been omitted from the assessment roll by giving valuable consideration, in good faith, and without actual or constructive knowledge of the omission of the assessment, the assessor is prohibited from making an omitted property assessment. However, if the assessment roll is still open in the year the omission is discovered, the improvements must be added to the assessment roll for that assessment year. If the assessment roll is closed for that year, the improvements must be placed on the assessment roll in the following year.

(b) **Limitation period for omitted property or omitted value assessments.** No omitted property or omitted value assessment can be made for any period more than three years preceding the year in which the omission is discovered. RCW 84.40.085.

(5) **When are taxes on omitted property or omitted value assessments due?** When an omitted property or omitted value assessment is made, the taxes levied as a result of the assessment may be paid within one year of the due date of the taxes for the year in which the assessment is made without penalty or interest. An assessment is "made," for purposes of omitted property or omitted value assessments, when the assessor notifies the taxpayer in writing of the property and/or value that was previously omitted from the assessment roll. Taxes resulting from an omitted property or omitted value assessment are due on April 30th and cannot be timely paid in two installments, unlike taxes for the current tax year.

(a) **Penalties and interest.** If the taxes due on an omitted property or omitted value assessment are not paid by the due date, the penalties and interest provided in RCW 84.56.020 begin to accrue from the date the taxes become delinquent.

(b) **Examples.** 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 actual situation must be determined after a review of all of the facts and circumstances.

(i) In April 2003, an assessor discovers an improvement that has never been valued, that is, the assessment roll shows no improvement on the property. Construction of the improvement was completed in June 2001. (This fact means the assessor should have added the improvement to the assessment roll by the end of August 2001 under the "new con-

struction" statute, RCW 36.21.080.) No bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in the improvement. The assessor values the improvement for 2001, 2002, and the current assessment year of 2003, and mails a valuation notice to the taxpayer. The taxes for the 2003 assessment year are due on April 30, 2004. If the amount due is fifty dollars or more, one-half of the tax due may be paid by April 30, 2004, and the balance may be paid by October 31, 2004. The taxes for the omitted property assessment covering the 2001 and 2002 assessment years are due in full by April 30, 2005, which is one year after the due date for the taxes for the assessment year in which the omitted property assessment is made. If the taxes for the omitted assessment are not paid in full by April 30, 2005, the penalties and interest provided in RCW 84.56.020 begin to accrue as of May 1, 2005, on the unpaid amount.

(ii) In November 2002, after the assessment rolls are closed, an assessor discovers an improvement that has never been valued, that is, the assessment roll shows no improvement on the property. Construction of the improvement was completed in March 1998. No bona fide purchaser, encumbrancer, or contract buyer has acquired any interest in the improvement. The assessor adds the improvement to the assessment roll at true and fair value for 1999, 2000, 2001, and 2002, and mails a valuation notice to the taxpayer. Because the roll is closed for assessment year 2002, no taxes are due on the improvement in 2003. The taxes resulting from this omitted property assessment are due in full by April 30, 2004, which is one year after the due date for the taxes for the assessment year in which the omitted property assessment is made. (Although the roll is closed in 2002, the assessment is still "made" in 2002.) If the taxes for the omitted property assessment are not paid in full by April 30, 2004, the penalties and interest provided in RCW 84.56.020 begin to accrue as of May 1, 2004, on the unpaid amount. The taxes for the 2003 assessment year are due on April 30, 2004. If the amount due is fifty dollars or more, one-half of the tax due may be paid by April 30, 2004, and the balance may be paid by October 31, 2004.

(iii) In May 2004, an assessor audits a taxpayer's personal property records and discovers omitted value not reported by the taxpayer. The personal property was acquired by the taxpayer in 1997, and disposed of by the taxpayer in November 2003. The assessor values the property at true and fair value for assessment years 2001, 2002, and 2003, and notifies the taxpayer of the omitted value by forwarding a copy of the amended personal property statements along with a letter of particulars informing the taxpayer of the assessor's findings and of the taxpayer's right to appeal those findings to the board of equalization, and/or to request that the board of equalization be reconvened to act on the omitted value assessment. The taxes resulting from the omitted value assessment are due in full by April 30, 2006, which is one year after the due date for the taxes for the assessment year in which the omitted value assessment is made. If the taxes for the omitted value assessment are not paid in full by April 30, 2006, the penalties and interest provided in RCW 84.56.020 begin to accrue as of May 1, 2006, on the unpaid amount.

(6) What are the appeal rights of taxpayers receiving an omitted property or omitted value assessment? Upon request of either the taxpayer or the assessor, the county board of equalization may be reconvened to act on an omitted property or omitted value assessment. RCW 84.40.085. For additional information on reconvened boards of equalization, refer to WAC 458-14-127.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.40.040, 84.40.080, 84.40.085, 84.40.130, and 84.40.200. WSR 05-02-034, § 458-12-050, filed 12/30/04, effective 1/30/05; Order PT 68-6, § 458-12-050, filed 4/29/68.]

WAC 458-12-055 Taxable situs—Real property. (1) Situs - Generally. The situs of real property is at the place where the property is located. The situs of a possessory interest in real property is at the place where the real property is situated.

(2) Parcel boundaries. If a parcel of real property is located in more than one taxing district, the portion lying within a particular district is assessable only in that district. However, only parcels wholly located within a regional transit authority district under RCW 81.104.175 are assessable for property taxes imposed by that district.

[Statutory Authority: RCW 84.08.010(2) and 84.08.070. WSR 18-19-078, § 458-12-055, filed 9/18/18, effective 10/19/18; Order PT 68-6, § 458-12-055, filed 4/29/68.]

WAC 458-12-060 Listing of personal property. (1) **Introduction.** This rule provides information about the listing of personal property subject to ad valorem taxation. This rule also provides specific information about the listing of personal property by manufacturers. For information about the listing of ships and vessels subject to property taxation, refer to WAC 458-17-101.

(2) **Who is required to list personal property with the county assessor?** Every person is required to list all taxable (i.e., nonexempt) personal property in the person's ownership, possession, or control. RCW 84.40.185 and 84.40.190. Every person required to list personal property must deliver to the county assessor a form listing all of the person's taxable personal property that was located in the county as of 12:00 p.m. on January 1st of the assessment year. The listing may be delivered to the assessor either in person, by mail, or by electronic transmittal (e.g., internet-based application, email, or facsimile) if available. The listing does not need to be signed or verified under penalty of perjury. (Chapter 302, Laws of 2003.)

For purposes of this rule, the term "person" includes natural persons and artificial persons such as partnerships, corporations, limited liability companies, associations, trusts, and estates.

(a) **How should property be identified on the listing form?** Each item of taxable personal property may, but need not, be separately identified on the listing form. At a minimum, however, each category of taxable personal property must be separately identified on the listing form. For example, office equipment must be separately identified as personal computers and peripherals, facsimile machines, copiers, telephone equipment, office furniture, supplies, and the like. RCW 84.08.020 and 84.40.040.

(b) **What other information must be included in the personal property listing?** In addition to a listing of all categories of taxable personal property, a listing form must also include:

(i) The year of acquisition for each category of personal property; and

(ii) The total original cost of each category of personal property. The value of any trade-in is not to be deducted from the acquisition cost. For purposes of listing taxable personal property, the total original cost includes all costs associated with making the property operational but excludes sales tax. For example, installation, freight, and engineering charges are costs that may be incurred while placing property into operation. RCW 84.08.020 and 84.40.040.

(c) **When are personal property listings due?** RCW 84.40.040 provides that personal property listings are due on or before April 30th. A penalty may be added to the amount of tax assessed if listing is not made by the due date. RCW 84.40.130. Refer to WAC 458-12-110 for detailed information about the penalties imposed under RCW 84.40.130.

(d) **How do the exemptions for household goods, furnishings, and personal effects and for the head of a family affect listing?** RCW 84.36.110 provides exemptions for the head of a family and for household goods, furnishings, and personal effects. Information about these exemptions and their effect on listing is provided in WAC 458-16-115.

(e) **What if the assessor believes that an incomplete or inaccurate listing has been made?** When the assessor believes that an incomplete or inaccurate listing has been made, the assessor has the following options:

(i) If the assessor believes that a person listing personal property for himself or herself, or on behalf of a principal (e.g., any other person, company, or corporation), has not made a full, fair, and complete listing of such property, the assessor may examine the person under oath in regard to the amount of the property the person is required to list. If the person refuses to answer under oath, the assessor may list the property of that person, or of that person's principal, according to the assessor's best judgment and information. RCW 84.40.110. Any oath authorized to be administered under Title 84 RCW may be administered by any assessor or deputy assessor, or by any other officer having authority to administer oaths. Any person willfully making a false list, schedule, or statement under oath is subject to the penalties of perjury. RCW 84.40.120.

(ii) For the purpose of verifying any list, statement, or schedule required to be furnished to the assessor by any taxpayer, any assessor or the assessor's trained and qualified deputy may visit, investigate, and examine any personal property at any reasonable time. For the purposes of this verification, the records, accounts, and inventories, which will aid in determining the amount and valuation of the property, will also be subject to visitation, investigation, and examination. The visitation, investigation, and examination may be performed at any office of the taxpayer in this state. The taxpayer is required to furnish or make available all the information pertaining to property in this state to the assessor even though the records may be maintained at any office outside this state. RCW 84.40.340.

(f) **What if the owner of personal property moves to another county or into this state after January 1st?** The owner of taxable personal property who moves from one county to another between January 1st and July 1st will be assessed in the county whose assessor first calls upon the owner to make a listing. The owner of personal property who moves into this state from another state between January 1st and July 1st must make a listing of taxable personal property that the person owned on January 1st of the assessment year with the assessor in the county in which the person resides.

If the owner of personal property moves to another county or into this state after January 1st and can satisfy the assessor that the

owner's property has been assessed and will be held liable for the tax on the current year in another state or county, the owner cannot be assessed again for the current year. RCW 84.44.080.

(3) **Assessor's duty to maintain list of persons liable to assessment.** Assessors must maintain an alphabetical list of the names and last known addresses of all property owners in the county who are subject to assessment of personal property. On or before January 1st of each year, the assessor is required to mail or electronically transmit (e.g., email) a notice to such persons that a listing is required along with a listing form. The notice and listing form must be in accordance with forms prescribed by the department of revenue. If practicable, the notice and listing form mailed or electronically transmitted to each taxpayer must include a copy of the previous year's listing. RCW 84.40.040. A copy of the taxpayer's previous year's listing must also be provided to the taxpayer upon the taxpayer's request.

(a) **What if I do not receive a listing form from the assessor?** Property owners who are subject to assessment of personal property and any other person required to list personal property are responsible for making a listing regardless of whether or not the person receives a listing form from the assessor.

(b) **What are the assessor's duties upon receipt of a personal property listing?** Upon receipt of a personal property listing, the assessor will determine the true and fair value of the property listed and enter one hundred percent of the true and fair value of the property on the assessment roll opposite the name of the party assessed (i.e., the owner of the property). The assessor may, after giving written notice of the action to the person assessed, add to the assessment list any taxable property that should have been included in the list but was omitted by the taxpayer. RCW 84.40.040.

RCW 84.40.200 requires that a copy of the completed personal property listing containing the assessor's determination of the true and fair value of the property assessed must be provided to the person assessed, or to the person listing the property. The information may be provided in person, by mail, or by electronic transmittal if available.

(4) **Listing of personal property by manufacturers.** This subsection provides specific information about the listing of taxable personal property by manufacturers. A manufacturer must make and deliver to the assessor a personal property listing. The listing is made in the county where the personal property is situated. RCW 84.44.010. The listing must include the manufacturer's stock, engines, machinery, and other nonexempt personal property, together with the year of acquisition and total original cost for each category. Detailed information about the cost of personal property is contained in subsection (2)(b)(ii) of this rule. Manufacturer's stock that constitutes "business inventories," as that term is defined in RCW 84.36.477, is exempt from ad valorem taxation and need not be included in the personal property listing.

Fixtures considered by the assessor as part of any parcel of real property should not be included in a manufacturer's personal property listing. For detailed information about fixtures or trade fixtures, refer to WAC 458-12-005 and 458-12-010.

(a) **Who is a "manufacturer"?** A "manufacturer" is any person who purchases, receives, or holds personal property of any description for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different mate-

rials with the view of making gain or profit by so doing. RCW 84.40.210.

(b) **What is "manufacturer's stock"?** "Manufacturer's stock" includes all articles purchased, received, or otherwise held for the purpose of being used in whole or in part in any process or processes of manufacturing, combining, rectifying, or refining.

(c) **What if property identified on the personal property listing has also been listed and assessed as part of any parcel of real property?** On receipt of the manufacturer's personal property listing, the assessor will delete from the assessment the value of any engines and machinery that the assessor knows to have been assessed as part of any parcel of real property (i.e., as a fixture). A copy of the corrected assessment will be provided to the manufacturer.

[Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 04-01-119, § 458-12-060, filed 12/17/03, effective 1/17/04; Order PT 68-6, § 458-12-060, filed 4/29/68.]

WAC 458-12-110 Listing of personal property by the assessor—Penalties for failing to list personal property and for making a false or fraudulent listing. (1) **Introduction.** This rule explains the process of listing and assessing taxable personal property by the assessor when the taxpayer fails to make a listing as required by chapter 84.40 RCW. This rule also provides information about the penalties imposed by RCW 84.40.130 for persons who fail or refuse to make a timely listing of their taxable personal property or who willfully provide the assessor a false or fraudulent listing of their taxable personal property. For additional information about the listing of personal property, refer to the rules found in WAC 458-12-060 through 458-12-080.

(2) **Failure to provide a listing of taxable personal property to the assessor.** If a person who is required under chapter 84.40 RCW to make a listing of taxable personal property with the county assessor fails to do so by April 30, it is the duty of the assessor under RCW 84.40.200 to ascertain the amount and value of the taxable personal property that should have been listed. When such a listing is made by the assessor, he or she must deliver or mail a copy of the listing, showing the valuation of the property so listed, to the person for whom the listing is made. The provisions of RCW 84.40.200 do not apply to the listing of ships and vessels required under RCW 84.40.065.

(3) **Penalty for failing or refusing to make a listing of taxable personal property.** A person who fails or refuses to provide the assessor with a listing of their taxable personal property by April 30 is subject to a mandatory penalty. The amount of the penalty is described below in (a) of this subsection.

(a) **Amount of penalty.** The amount of the penalty is five percent of the amount of tax assessed against the taxpayer on the property not listed, not to exceed fifty dollars per calendar day if the delinquency is for less than one month. If the delinquency is for more than one month, the taxpayer must pay an additional five percent of the amount of tax for each additional month or fraction of a month that the listing is delinquent, up to a maximum penalty each year of twenty-five percent of the amount of tax. The penalty provided in this subsection (3) will be collected in the same manner as the tax to which it is added.

(b) **How does the penalty apply when a listing is made by the assessor?** When the assessor makes a listing of taxable personal property under the provisions of RCW 84.40.200 and subsection (2) of this rule, the penalty provided in this subsection (3) continues to accrue until the taxpayer provides a listing to the assessor as required by chapter 84.40 RCW.

(c) **Can the penalty be waived?** If a person can establish to the satisfaction of the assessor that the failure to provide a listing of taxable personal property was due to reasonable cause and not due to willful neglect, no penalty will be imposed.

Whether reasonable cause exists depends upon the facts of each case. Reasonable cause may be shown by one or more of the following events or circumstances. These examples do not encompass all of the possible events or circumstances that could constitute reasonable cause for failing to make a listing of taxable personal property with the assessor by the due date.

(i) The taxpayer was unable to make a listing by the due date 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 due date. 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.

(ii) The taxpayer was unable to make a listing by the due date because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading written advice as to the proper listing requirements by either the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.

(iii) The taxpayer was unable to make a listing by the due date because of a natural disaster such as a flood or earthquake occurring at or shortly before the due date.

(iv) The taxpayer was unable to make a listing by the due date because of a delay or loss related to the delivery of the listing form by the postal service. The taxpayer must be able to provide documentation from the postal service of such a delay or loss.

(v) The failure of the assessor to provide a notice and listing form as required by RCW 84.40.040 to a taxpayer does not excuse a taxpayer from making a timely listing of taxable personal property with the assessor. The assessor's failure to provide a notice and listing form may, however, be considered in determining whether the taxpayer's failure to provide a timely listing was due to reasonable cause.

(d) **How are the penalties distributed?** When collected, the penalties provided for in this subsection (3) are credited to the county current expense fund. RCW 84.40.130 and 84.56.020(8).

(e) **Examples.** 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 actual situation must be determined after a review of all of the facts and circumstances.

(i) Due to an oversight, Company A makes its listing of taxable personal property on October 6th of the assessment year, over five months after the deadline provided in RCW 84.40.040. The amount of tax imposed against Company A on its personal property in the following year is \$600.00. Company A is subject to a penalty of \$150.00, 25% of the amount of its tax liability.

(ii) Due to an oversight, Company B makes its listing of taxable personal property on May 2nd of the assessment year, two days after the deadline provided in RCW 84.40.040. The amount of tax imposed

against Company B on its personal property in the following year is \$2,250.00. The amount of the penalty assessed against Company B is \$100.00. 5% of \$2,250.00 is \$112.50. However, the penalty is limited to \$50.00 per calendar day when the delinquency does not exceed one month.

(iii) Due to an oversight, Company C fails to make a listing of its taxable personal property by April 30th, the deadline provided in RCW 84.40.040. On August 24th of the assessment year, the assessor lists and values the taxable personal property of Company C and mails a copy of the listing to Company C. At this time, Company C would be subject to a penalty of 20% of the tax imposed against it on its personal property in the following year. After receiving the assessor's listing, Company C makes its own listing with the assessor on September 7th of the assessment year. The amount of penalty imposed is 25% of the tax imposed against Company C on its personal property in the following year. The listing by the assessor has no effect on the amount of the penalty Company C is subject to.

(iv) Due to an oversight, Company D fails to make a listing of its taxable personal property for assessment years 2001, 2002, and 2003. In May of 2003, the assessor learns of Company D's failure to list its taxable personal property for the 2001, 2002, and 2003 assessment years. After being notified by the assessor of its failure to make a listing, Company D makes a listing for assessment years 2001, 2002, and 2003 with the assessor on May 20, 2003. The assessor adds the taxable personal property for 2003 to the assessment roll. The assessor also adds the taxable personal property for 2001 and 2002 to the assessment roll as omitted property under the provisions of RCW 84.40.080. The penalties assessed against Company D include a penalty of 25%, for each year, of the amount of tax imposed on Company D resulting from the omitted property assessment for assessment years 2001 and 2002. In addition, Company D is subject to a penalty for the delinquent 2003 listing in the amount of 5% of the amount of tax imposed on Company D resulting from the listing for the 2003 assessment year or \$1,000, whichever is less. The amount of \$1,000 represents \$50 per calendar day of delinquency. For additional information about omitted property, refer to WAC 458-12-050.

(4) Penalty for willfully providing a false or fraudulent listing of taxable personal property. If a person willfully provides the assessor with a false or fraudulent listing of taxable personal property, or, with the intent to defraud, fails or refuses to provide a listing of taxable personal property as required by chapter 84.40 RCW, the person is subject to a penalty of one hundred percent of the tax properly due. A false or fraudulent listing may arise because it does not include all of the taxable personal property in the ownership, possession, or control of the person making the listing, or because it contains false information relating to the proper value of the personal property listed. A person is not liable for the penalty provided in this subsection (4) if the failure to list or the false listing was the result of negligence, inadvertence, accident, or simple oversight rather than willfulness or an intent to defraud. Likewise, a person making a false listing will not be subject to the penalty provided in this subsection (4) if it is shown that the misrepresentations made by the person are entirely attributable to reasonable cause. The penalty imposed under this subsection (4) is in lieu of the penalty imposed under subsection (3) of this rule.

(a) **How is the penalty imposed?** The assessor does not impose the penalty provided in this subsection (4). Rather, the penalty provided

for in this subsection along with any tax properly due are to be recovered in a lawsuit brought in the name of the state of Washington on the complaint of the county assessor or the county legislative authority. The provisions of this subsection (4) are in addition to any other provisions of law relating to the recovery of property taxes.

(b) **How is the penalty distributed?** When collected, the penalty imposed under this subsection (4) and the tax to which it was added must be paid into the county treasury to the credit of the current expense fund.

[Statutory Authority: 2009 c 521. WSR 10-07-133, § 458-12-110, filed 3/23/10, effective 4/23/10. Statutory Authority: RCW 84.08.010, 84.08.070, 84.40.040, 84.40.080, 84.40.085, 84.40.130, and 84.40.200. WSR 05-02-034, § 458-12-110, filed 12/30/04, effective 1/30/05; Order PT 68-6, § 458-12-110, filed 4/29/68.]

WAC 458-12-115 Personalty—Taxable situs—In general. Personal property except where required by statute to be listed elsewhere shall be listed and assessed in the county where situated as of 12 noon on January 1st of each year. (RCW 84.44.010)

For the purposes of determining the situs of goods in transit the following guidelines shall be observed:

(1) **Goods in interstate transit** - Goods in transit to this state from another are assessable only if on the assessment date they have come to rest within this state. The fact that such goods may be still in their original package as of the assessment date is immaterial. (*American Steel & Wire Company v. Speed*, 192 U.S. 500 (1903); AGO 5-2-1942; TCR 2-25-1936) Goods which are in-transit either from or through the state with the ultimate destination point elsewhere shall not be subject to local property taxation. However, if during the course of such transit any nonexempt goods (see RCW 84.36.140 through 84.36.191) shall be stored in any county of this state for other than natural causes or lack of facilities for immediate transportation then such goods shall become subject to local taxation. (*Kelley v. Rhoads*, 188 U.S. 1 (1902))

(2) **Exports and imports** - Goods from foreign countries are imports in the strict sense and generally become taxable within the following situations:

(a) Such goods are sold by the importer;

(b) The physical container except intermodal containers (i.e., vanpacs or similar equipment) constructed and utilized solely to transport a quantity of goods in separate original packages in a single container and intended to be reuseable in which they arrived is broken; (*Brown v. Maryland*, 25 U.S. 266 (1827); *Waring v. The Mayor of Mobile*, 75 U.S. 110 (1868))

(c) The merchandise is commingled with the mass of properties in the state; (*May v. New Orleans*, 178 U.S. 496 (1890))

(d) The goods have been committed to the purpose or use for which they were imported. (*Youngstown Sheet & Tube Company v. Bowers*, 358 U.S. 534 (1958))

Goods which are to be exported are assessable until they enter into the stream of exportation. (*Eardley Fisheries Co. v. Seattle*, 50 Wn.2d 566)

(3) **Intrastate transit** - Goods in transit from one point in this state to another on the assessment date are assessable at their desti-

nation. (*State Trust Company v. Chehalis County*, 79 U.S. 282 (1897); AGO 1929-30, p. 179; TCR 2-25-1937; AGO 1933-34, p. 97)

"In-transit" shall mean that the goods are either in the hands of the carrier without being subject to further control by the owner or that the goods are physically moving as of the assessment date. (TCR 2-16-1938; 2-7-1939) If during the course of the transit the goods shall happen to be delayed for other than natural causes or lack of immediate transportation facilities then such goods shall be subject to assessment at the location of their actual situs. This shall be so notwithstanding the fact that such situs may not be the destination point nor the domicile of the owner. However, if the goods are only temporarily delayed for the excusable reasons, then they are assessable at the destination point. (AGO 1929-30, p. 192; TCR 6-13-1940)

Goods arriving at destination point before the assessment date shall be assessed and taxed at that point regardless of whether or not possession or the right of possession has passed to the person, firms or corporations accepting such goods. (AGO 1929-30, p. 179; AGO 1913-14, p. 61.)

[Order PT 68-6, § 458-12-115, filed 4/29/68.]

WAC 458-12-120 Situs of personalty—Beer kegs. Beer kegs owned by Washington breweries are taxable at the situs of the brewery. Those kegs owned by out-of-state breweries are taxable at the situs of their own actual location. (PTB 9-26-1939.)

[Order PT 68-6, § 458-12-120, filed 4/29/68.]

WAC 458-12-140 Taxing district boundaries—Designation of tax code area. (1) **Introduction.** This rule explains when the boundaries of a taxing district, as defined in WAC 458-19-005, must be established for the purpose of levying property taxes. No property tax levy can be made for a given year on behalf of any taxing district whose boundaries are not established as of the dates provided in this rule.

This rule also explains that county assessors are required to transmit taxing district boundary information to the property tax division of the department of revenue (department) when there is a change in taxing district boundaries or when a new taxing district is established.

Lastly, this rule provides guidance to assessors in designating tax code areas to be used in the listing of real and personal property.

(2) (a) **Establishment of taxing district boundaries.** Except as provided in (b), (c), (d), and (e) of this subsection, for the purpose of property taxation and the levy of property taxes, the boundaries of counties, cities, and all other taxing districts must be the established official boundaries of the taxing districts existing on August 1st of the year in which the property tax levy is made.

(b) **Newly incorporated port districts and regional fire protection service authorities.** The boundaries for a newly incorporated port district or regional fire protection service authority must be the established official boundaries existing on October 1st of the year in which the initial property tax levy is made if the boundaries of the newly incorporated port district or regional fire protection service

authority are coterminous with the boundaries of another taxing district or districts, as they existed on August 1st of that year.

(c) **Mosquito control districts.** Boundaries of a mosquito control district must be the established official boundary existing on September 1st of the year in which the property tax levy is made.

(d) **Newly established fire protection district.** The boundaries of a newly established fire protection district, as described in RCW 52.02.160, are the official boundaries of the district as of the date the voter-approved proposition is certified.

(e) **Annexing a financially insolvent school district.** The boundaries of a school district that is required to receive or annex territory due to the dissolution of a financially insolvent school district under RCW 28A.315.225 must be the established official boundaries of such districts existing on September 1st of the year in which the property tax levy is made.

(3) **Withdrawal of certain areas of a library district, metropolitan park district, fire protection district, or public hospital district.** Aside from the provisions of RCW 84.09.030 and subsection (2) of this rule, the boundaries of a library district, metropolitan park district, fire protection district, or public hospital district, that withdraws an area from its boundaries under RCW 27.12.355, 35.61.360, 52.04.056, or 70.44.235, which area has boundaries that are coterminous with the boundaries of a tax code area, will be established as of October 1st in the year in which the area is withdrawn.

(4) **School district boundary changes.** Each school district affected by a transfer of territory from one school district to another school district under chapter 28A.315 RCW must retain its preexisting boundaries for the purpose of the collection of excess tax levies authorized under RCW 84.52.053 before the effective date of the transfer.

The preexisting boundaries must be retained for such tax collection years and for such excess tax levies as the regional committee on school district organization (committee) may approve. The committee may order that the transferred territory will either be subject to or relieved of such excess levies.

For the purpose of all other excess tax levies previously authorized under chapter 84.52 RCW and all excess tax levies authorized under RCW 84.52.053 subsequent to the effective date of a transfer of territory, the boundaries of the affected school districts must be modified to recognize the transfer of territory subject to RCW 84.09.030 and subsection (2) of this rule.

(5) **Copy of instrument indicating taxing district boundary changes must be provided to the department.** Any instrument indicating the official boundaries of a newly established taxing district, or indicating any change in taxing district boundaries, that is required by law to be filed in the office of the county auditor or other county official, must be filed in triplicate.

The county official must forward two copies of the instrument to the county assessor. The assessor must provide one copy of the instrument, together with a copy of a plat showing the new boundaries, to the property tax division of the department of revenue within thirty days of the establishment of the boundaries of the taxing district.

(6) **Designation of tax code areas.** Assessors must designate the name or number of each tax code area, as defined in WAC 458-19-005, in which each description of real or personal property is located and assessed. The tax code area designation must be entered opposite each

assessment in a column provided for that purpose in the detail and assessment list.

(a) **Personal property.** Assessors must designate the tax code area on all listings of personal property in accordance with the applicable rules controlling "taxable situs" as of the assessment date.

(b) **Property located in more than one tax code area.** When real and personal property of any person is located and assessable in more than one tax code area, a separate listing must be made on the detail and assessment list and identified by the name or number of the tax code area in which each portion of the property or properties is located.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.36.389. WSR 18-04-007, § 458-12-140, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW 84.08.010. WSR 09-04-033, § 458-12-140, filed 1/29/09, effective 3/1/09; WSR 02-14-011, § 458-12-140, filed 6/20/02, effective 7/21/02; Order PT 68-6, § 458-12-140, filed 4/29/68.]

WAC 458-12-155 Listing of property—Public lands—Federal lands—Exclusive or concurrent jurisdiction. Before assessing personal property located on federally-owned lands, the assessor shall determine whether the federal government claims exclusive or concurrent jurisdiction over the land. If exclusive jurisdiction is claimed, such land shall be treated as not even existing in the state of Washington for taxation purposes. (*Concessions Company v. Morris*, 109 Wash. 46 (1919); *Ryan v. State*, 188 Wash. 115 (1936); AGO 1933-1934, p. 298; PTB No. 211 (1951)) Personal property, including leasehold interests, located upon such lands shall not be subject to taxation.

If the federal government holds the land concurrently with the state, personal property, including leasehold interests located on or in such land, is subject to taxation. (AGO 1933-34, p. 298; AGO 1945-46, p. 717; PTB No. 211 (1951).)

[Order PT 68-6, § 458-12-155, filed 4/29/68.]

WAC 458-12-160 Listing of property—Public land—Conveyances. All property coming into the exclusive ownership of any public-exempt body shall be exempt from further taxation and shall be removed from the assessment and taxation rolls.

All property coming into the exclusive possession of any governmental unit as trust property for bond holders shall be exempt from taxation only if a specific exemption can be found for it. (*Spokane v. Spokane County*, 169 Wash. 355 (1932))

All real property now in the ownership of any public-exempt body which is being sold to some nonexempt vendee under an arrangement where possession is given to the vendee and title remains in the vendor shall be governed by RCW 84.40.230; WAC 458-12-045.

In all other situations where either real or personal property is sold by any public-exempt body to a nonexempt vendee, such property (only the actual property itself is exempt, not the vendee's possessory interest in it) shall become subject to taxation on the January 1 following the time title passes.

[Order PT 68-6, § 458-12-160, filed 4/29/68.]

WAC 458-12-165 Listing of property—Public lands—Purchase by state, county or city. Real property acquired either by purchase or condemnation by the state, county, city or any exempt political subdivision shall remain liable for any tax liens existing on the realty at the time the conveyance is completed. (RCW 84.60.050) Whenever only part of a parcel of property is purchased or condemned, the assessor is authorized to segregate the taxes according to the provision of RCW 84.60.070.

[Statutory Authority: RCW 84.08.010, 84.08.070, 84.60.050, and 84.60.070. WSR 14-22-030, § 458-12-165, filed 10/28/14, effective 11/28/14. Order PT 68-6, § 458-12-165, filed 4/29/68.]

WAC 458-12-170 Listing of property—Public lands—Possessory rights. All possessory rights in exempt public lands are taxable to the holder (*American Smelting & Refining Co. v. Whatcom Co.*, 13 Wn.2d 295 (1942) dealing with mining claims located on federal lands) thereof unless the holder of the possessory interest is exempt from taxation elsewhere, or if interest is in lands where the federal government claims exclusive jurisdiction. (WAC 458-12-155)

All possessory rights which are held by an exempt public body shall likewise be exempt from taxation.

[Order PT 68-6, § 458-12-170, filed 4/29/68.]

WAC 458-12-175 Listing of property—Public lands—Leasehold interests and improvements. Leasehold interests in public lands other than those specified in WAC 458-12-155, are taxable as personal property to the holder thereof. (RCW 84.04.080; WAC 458-12-325) The fact that the land itself may be exempt from taxation is immaterial.

Improvements on public lands are generally considered personal property taxable to the owner thereof. (RCW 84.04.080) Whenever the improvement is a permanent fixture which cannot be removed without destroying it, such improvement shall be presumed to have become a part of the realty and would not be taxable, since owned by the exempt public body. (*Pier 67, Inc. v. King County*, 71 Wn.Dec.2d 89 (1967)) This presumption shall not be conclusive and can be overcome by clear evidence which indicates that the parties did not intend that the improvements become part of the realty.

[Order PT 68-6, § 458-12-175, filed 4/29/68.]

WAC 458-12-180 Listing of property—Public lands—Public body as lessee—Improvements. Leasehold interests held by public-exempt bodies are exempt from taxation. The property on which they are located is assessable to the owner and its taxability is in no way affected by the leasehold interest. (AGO 1-30-1937; AGO 8-30-1934)

Improvements made by the public-exempt body in or upon the realty of a private taxpayer shall become part of the realty for taxation purposes unless it clearly appears otherwise. (TCR 5-12-1948)

Whenever it should appear that title to the improvements remain in the public-exempt body, the assessor shall ascertain whether or not the owner of the realty has any taxable interest in the improvements.

If he does, he shall be taxed on this interest and not the improvements. If he doesn't, he shall not be taxed on the improvements or anything related thereto.

[Order PT 68-6, § 458-12-180, filed 4/29/68.]

WAC 458-12-251 Computer software—Definitions—Valuation. (1)

This rule implements the provisions of chapter 29, Laws of 1991, ex. sess, regarding the property taxation of computer software.

(2) **Computer software.** Computer software is a set of directions or instructions that exist in the form of machine-readable or human-readable code, is recorded on physical or electronic medium and directs the operation of a computer system or other machinery and/or equipment. Computer software includes the associated documentation which describes the code and/or its use, operation, and maintenance and typically is delivered with the code to the user. Computer software does not include databases, but does include the computer programs and code which are used to generate databases. Computer software can be canned, custom, or a mixture of both.

(a) A database is text, data, or other information that may be accessed or managed with the aid of computer software but that does not itself have the capacity to direct the operation of a computer system or other machinery and equipment; and, therefore does not constitute computer software.

(3) **Custom software.** Custom software is computer software that is specially designed for a single person's or a small group of persons' specific needs. Custom software includes modifications to canned software and can be developed in-house by the user, by outside developers, or by both.

(4) "Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, copartnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise and the United States or any instrumentality thereof.

(5) A "small group of persons" shall consist of less than four persons. A group of four or more persons shall be presumed not to be a small group of persons for the purposes of this section unless each of the persons are affiliated through common control and ownership.

(a) "Persons affiliated through common control and ownership" means

(i) Corporations qualifying as controlled group of corporations in 26 U.S.C. § 1563; or

(ii) Partnerships or other persons in which at least 80% of the ownership in the persons claimed to be affiliated is the same.

(6) **Canned software.** Canned software, also referred to as pre-written, "shrink-wrapped" or standards software, is computer software that is designed for and distributed "as is" for multiple persons who can use it without modifying its code and which is not otherwise considered custom software.

(a) Computer software that is a combination of prewritten or standard components and components specially modified to meet the needs of a user is a mixture of canned and custom software. The stand-

ard or prewritten components are canned software and the modifications are custom software.

(b) Canned software that is "bundled" with or sold with computer hardware retains its identity as canned software and shall be valued as such. "Bundled" software is canned software that is sold with hardware and does not have a separately stated price, and can include operating systems such as DOS, UNIX, OS-2, or System 6.0 as well as other programs.

(c) An upgrade is canned software provided by the software developer, author, distributor, inventor, licensor or sublicensor to improve, enhance or correct the workings of previously purchased canned software.

(7) **Embedded software.** Embedded software is computer software that resides permanently on some internal memory device in a computer system or other machinery and equipment, that is not removable in the ordinary course of operation, and that is of a type necessary for the routine operation of the computer system or other machinery and equipment.

(a) Embedded software can be either canned or custom software which:

(i) Is an integral part of the computer system or machinery or other equipment in which it resides;

(ii) Is designed specifically to be included in or with the computer system or machinery or other equipment; and

(iii) In its absence, the computer system or machinery or other equipment is inoperable.

(b) "Not removable in the ordinary course of operation" means that the software is not readily accessible and is not intended to be removed without

(i) Terminating the computer system, machinery, or equipment's operation; or

(ii) Removal of a computer chip, circuit board, or other mechanical device, or similar item.

(c) "Necessary for the routine operation" means that the software is required for the machinery, equipment, or computer to be able to perform its intended function. In the case of machinery or other equipment, such embedded software does not have to be a physical part of the actual machinery or other equipment, but may be part of a separate control or management panel or cabinet.

(8) **Retained rights.** Retained rights are any and all rights, including intellectual property rights such as those rights arising from copyright, patent, and/or trade secret laws, that are owned or held under contract or license by a computer software developer, author, inventor, publisher or distributor, licensor or sublicensor.

(9) **Golden or master copy.** A golden or master copy of computer software is a copy of computer software from which a computer software developer, author, inventor, publisher or distributor makes copies for sale or license.

(10) **Acquisition cost.**

(a) The acquisition cost of computer software shall include the total consideration paid for the software, including money, credits, rights, or other property expressed in terms of money, actually paid or accrued. The term also includes freight and installation charges but does not include charges for modifying software, retail sales tax or training. No deduction from the acquisition cost of computer software shall be allowed for any retained rights held by the developer, author, inventor, publisher, or distributor.

(b) In cases where the acquisition cost of computer software cannot be specifically identified, it will be valued at the usual retail selling price of the same or substantially similar computer software.

(c) In cases where canned software is specially modified for the user, the canned component of the computer software retains its identity as canned software; and the modifications are considered custom software and not taxable.

(11) Valuation of canned software.

(a) In the first year in which it will be subject to assessment, canned software shall be listed and valued at one hundred percent of acquisition cost as defined in section (10)(a), above, regardless of whether the software has been expensed or capitalized on the accounting records of the business.

(b) In the second year in which it will be subject to assessment, canned software shall be listed at one hundred percent of acquisition cost and valued at fifty percent of its acquisition cost.

(c) After the second year in which canned software has been subject to assessment, it shall be valued at zero.

(d) Upgrades to canned software shall be listed and valued at the acquisition cost of the upgrade package under subsections (11)(a) and (b), above, and not at the value of what the complete software package would cost as a new item.

(12) Valuation of customized canned software. In the case where a person purchases canned software and subsequently has that canned software customized or modified in-house, by outside developers, or both, only the canned portion of such computer software shall be taxable and it shall be valued as described in subsection (11).

(13) Valuation of embedded software. Because embedded software is part of the computer system, machinery, or other equipment, it has no separate acquisition cost and shall not be separately valued apart from the computer system, machinery, or other equipment in which it is housed.

(14) Taxable person. Canned software is taxable to the person having the right to use the software, including a licensee.

(15) Exemptions.

(a) All custom software, except embedded software, shall be exempt from property taxation;

(b) Retained rights of the computer software developer, author, inventor, publisher, distributor, licensor or sublicensor are exempt from property taxation;

(c) Modifications to canned software shall be exempt from property taxation as custom software; however, the underlying canned software shall retain its identity as canned software and shall be valued as prescribed in subsection (11) of this rule;

(d) Master or golden copies of computer software are exempt from property taxation;

(e) The taxpayer is responsible for maintaining and providing records sufficient to support any claim of exemption for either canned or custom software.

[Statutory Authority: RCW 84.08.010 and 1991 c 29. WSR 92-01-132, § 458-12-251, filed 12/19/91, effective 1/19/92.]

WAC 458-12-295 Exemption—Agricultural products—Grains, flour, fruit, vegetables and fish—Cancellation. All agricultural and horti-

cultural products, other than forest products, livestock and fowls, shall be exempt from assessment when the ownership of the property remains in the original producer on the 1st day of January following harvesting. (RCW 84.44.060) Such agricultural products shall be exempt even though stored in a different location from the owner's farm so long as the ownership remains in the original producer. (TCR 4-1-1938)

Grains and flour, fruit and fruit products, vegetables and vegetable products, and fish and fish products, while being transported to or held in storage in a public or private warehouse shall be exempt from taxation if actually shipped to points outside the state on or before April 30th of the first year for which they would otherwise be taxable. In order to claim the exemption, proof of shipment must be furnished to the county assessor before June 1st of the year for which exemption is claimed. (RCW 84.36.140; RCW 84.36.150)

The county assessor shall list and assess all products covered by RCW 84.36.140 as of January 1st of each year without regard to any average inventory. The assessment shall be cancelled in whole or in proportionate part when the assessor receives documentary proof that the property was actually shipped to points outside the state on or before April 30th of the year. (RCW 84.36.150)

Assessment of grain shall also be subject to cancellation if documentary proof is furnished that the grain was milled into flour and the flour was actually shipped to points outside the state on or before April 30th. (RCW 84.36.150)

The agricultural products exempted by RCW 84.36.140 may also be exempt under the "Freeport exemption" provided by RCW 84.36.171-84.36.174. (AGO 65-66 No. 25, 6-16-65)

This exemption shall be liberally construed to effectuate the purpose of encouraging the storage of grains and flour, fruits, vegetables, fish, and their products within the state of Washington, and a broad definition shall be applied in determining whether a given commodity constitutes grain or flour, fruits, vegetables, fish, or their products, whether such commodities are edible and whether, while in the hands of the first processor, such commodities are suitable and designed for human consumption or whose ingredients are solely intended for such purpose. (RCW 84.36.162.)

[Order PT 68-6, § 458-12-295, filed 4/29/68.]

WAC 458-12-296 Exemption—Ores and metals. RCW 84.36.181 provides: "All ore or metal shipped from without this state to any smelter or refining works within this state, while in process of reduction or refinement and for thirty days after completion of such reduction and refinement, shall be considered and held to be property in transit and nontaxable."

The following ores qualify for the exemption provided in this statute:

(1) **Crude ore** - Which is the original, as mined ore, containing many impurities. Examples are: Copper (chalcopyrite); lead (galena); iron (iron oxide); and aluminum (bauxite).

(2) **Concentrated ore** - Which is the product of the beneficiation of crude ore. Beneficiation is the physical, chemical or combination of both processes which is used to remove impurities from a crude ore. The product of beneficiation is a "usable beneficiated ore." Examples of usable or beneficiated ore are: Concentrated iron ore (ferric ox-

ide); concentrated copper ore (copper sulfide); and concentrated bauxite ore (alumina or aluminum oxide).

[Order PT 69-1, § 458-12-296, filed 4/14/69.]

WAC 458-12-310 Valuation of property—Personal property. As in the valuation of all other classes of tangible property for ad valorem tax purposes, market value is the assessment goal. To attain that goal, the trade level concept for inventory and leased equipment shall be considered.

Trade level may be defined as value at the point in the production stream where an item of manufactured personalty is found, or the production-distribution level in which a product is found.

In appraising tangible personal property, the assessor shall give recognition to the trade level at which the property is situated and to the principle that tangible property normally increases in value as it progresses through production and distribution channels. Such property normally attains its maximum value as it reaches the consumer level.

Raw material in the hands of the processor or manufacturer should be valued at their cost to the owner or to a competitor.

Work in process in the hands of the processor or manufacturer shall be valued at the stage of production where found (costs to date) or cost to a competitor.

Finished goods held for sale shall be valued at the amount for which they would transfer to a like business (cost to produce); those held for lease or rental shall be valued at the trade level of the principal user, usually cost to retailer or consumer.

Where personal property is in the hands of a person engaged in two or more of the functions of producer, manufacturer, processor, wholesaler, or retailer, the assessor shall determine the level of trade at which the property is situated on the assessment date by reference to its form, location, quantity, and probable purchasers or lessees.

Livestock all county assessors shall use the livestock schedule published annually for their district by the department of revenue as a guide in the valuation of livestock. The assessor must not use the average inventory basis of valuation in the assessment of livestock. (AGO 1-17-51)

Petroleum products all county assessors shall use the petroleum products schedule, approved annually by the department of revenue and adjusted to market zones within the state as a guide in the valuation of petroleum products.

Average inventory where the stock of goods, wares, merchandise or material, whether in a raw or finished state or in process of manufacture, owned by a taxpayer on January 1st of any year does not fairly represent the average stock carried by such taxpayer, such stock shall be listed and assessed upon the basis of the monthly average of stock owned or held by such taxpayer during the preceding calendar year or during such portion thereof as the taxpayer was engaged in business. (RCW 84.40.020) Although the taxpayer may request that the average inventory method be used and the assessor must comply with that request, whatever method is used—average inventory or inventory on January 1st—That method must be followed from year-to-year in reporting unless a

showing is made that a major change in the business has occurred necessitating use of the other method.

[Order PT 68-6, § 458-12-310, filed 4/29/68.]

WAC 458-12-342 New construction—Assessment. (1) New construction covered under the provisions of RCW 36.21.070 and 36.21.080, and defined in WAC 458-19-005 (2)(p), shall be assessed at its true and fair value as of July 31st each year regardless of its percentage of completion. In instances when new construction continues after July 31 of any year, the increase in value of the property due to the new construction that occurs between August 1 of that year through July 31 of the following year is added to the assessment roll as "new construction" in the following year. New construction as used in this section refers only to real property, as defined in RCW 84.04.090 and further defined in WAC 458-12-010, and also to improvements, as described in WAC 458-12-005 (2)(d), located on leased public land, for which a building permit was issued or should have been issued pursuant to chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits.

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

[Statutory Authority: RCW 84.08.010 and 84.41.090. WSR 13-12-050, § 458-12-342, filed 5/31/13, effective 7/1/13; WSR 05-14-106, § 458-12-342, filed 6/30/05, effective 7/31/05; WSR 93-08-049, § 458-12-342, filed 4/2/93, effective 5/3/93; WSR 83-22-004 (Order PT 83-6), § 458-12-342, filed 10/20/83.]

WAC 458-12-343 New construction—Reports. The county assessor is authorized to require property owners to submit pertinent data respecting the cost and characteristics of any improvements on their property (RCW 84.41.041). When requiring owners to report costs associated with new construction, the assessor shall use forms prescribed or approved by the department of revenue, which forms shall require the total investment in the improvements as of the new construction assessment date, the percentage of completion of the major components of the improvements, and the estimated total cost of the project.

The reporting forms may be sent to the owners of any property upon which a building permit has been issued prior to the new construction assessment date.

The owner shall return the reporting form to the assessor, properly filled out, within thirty days of receipt.

[Statutory Authority: RCW 84.41.090 and 84.08.010. WSR 83-22-004 (Order PT 83-6), § 458-12-343, filed 10/20/83.]

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, a revaluation notice does not need to be sent to the taxpayer following the completed appraisal. Also, a revaluation notice does not need to be sent regarding changes in valuation of publicly owned property exempt from taxation under RCW 84.36.010 or of forest land 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 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 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 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. According to WAC 458-14-127, the taxpayer must submit to the board 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 re-

convene and the affidavit must be filed with the board by April 30th of the tax year immediately following the board's regularly convened session. For additional information about appealing an assessor's determination of value to the board, refer to chapter 458-14 WAC.

(4) **Who is entitled to receive a revaluation notice?** RCW 84.40.045 requires the assessor to mail revaluation notices to the taxpayer. 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 for this information must be made during the month of January. If the taxpayer willfully fails to comply with 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:

- (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 additional information on the current use classifications;
- (h) A statement informing taxpayers 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, 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.

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 how additional information about property tax deferrals for senior citizens, 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 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."

[Statutory Authority: RCW 84.48.200, 84.08.010, 84.08.070, and 84.36.865. WSR 18-24-110, § 458-12-360, filed 12/4/18, effective 1/4/19. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 03-18-037, § 458-12-360, filed 8/26/03, effective 9/26/03; Order PT 68-6, § 458-12-360, filed 4/29/68.]