

WAC 388-835-0515 Can an appraisal be used to establish historical cost? (1) If DSHS challenges the historical cost of an asset or if a provider is unable to adequately document the historical cost of an asset, the department may use an appraisal process to establish the asset's fair market value at the time of purchase.

(2) If an appraisal process is used to establish the fair market value of equipment, vendors dealing in that particular type of equipment must perform the appraisals.

[Statutory Authority: RCW 71A.20.140. WSR 01-10-013, § 388-835-0515, filed 4/20/01, effective 5/21/01.]