

## SST Mitigation – 2016 Review Schedule for 2017 Payments

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**Purpose** This schedule describes the review process for 2016 which impacts SST mitigation payments made in 2017. Local jurisdictions will receive the final net gain/loss amounts by the end of August 2016 in time for budgeting purposes.

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**Schedule** This schedule describes who is responsible for doing what and by when for possible adjustments to be made in 2016:

| <b>Who</b>             | <b>Does What</b>   | <b>By</b>          |
|------------------------|--|--------------------|
| Department of Revenue  | Notifies local jurisdictions of no adjustments and allows jurisdictions to request the finalized business-level detail data from Fiscal Year 2008/Fiscal Year 2009 for review in 2016. | End of August 2015 |
| Local Jurisdictions    | Review and send back to the Department any questions about businesses.   | End of April 2016  |
| Department of Revenue  | Reviews and contacts businesses sent in by local jurisdictions and then categorize any possible adjustments.   | End of June 2016   |
| SST Advisory Committee | Annual meeting to review and approve/disapprove adjustments.   | Early July 2016    |
| Department of Revenue  | If there are adjustments to be made, then provide local jurisdictions with the updated annual gain/loss amounts and business-level detail data.  | End of August 2016 |
| Department of Revenue  | Calculates the first payment based on the annual gain/loss amounts sent out at the end of August 2016.   | December 2016      |

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**Benefits** The review process allows:

- Reliable annual net gain/loss amounts in late August;
- Local jurisdictions to review the business-level detail data from August through April; and,
- Adjustments to be made once a year.

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## **SST Mitigation – 2016 Review Schedule for 2017 Payments,** Continued

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### **Payments Affected**

Adjustments approved in 2016 will affect mitigation payments made in:

- December 2016;
  - March 2017;
  - June 2017; and,
  - September 2017.
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### **Questions**

If you have questions, please contact:

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