



Property Tax Review

September 2007
Volume 8, Issue 3

It's Like Déjà Vu All Over Again

By Brad Flaherty, Assistant Director

Inside this issue:

<i>Property Tax Exemptions & Deferrals</i>	2
<i>County Sales Validation Process</i>	3
<i>Staff Changes</i>	4-6
<i>Leasehold Excise Tax Distributions to Local Jurisdictions</i>	7
<i>Accreditation Data Going On-line</i>	8

I believe it was Yogi Berra the New York Yankee baseball player that is credited with the phrase "It seems like déjà vu all over again." That feeling suddenly came over me as I looked at last year's Property Tax Newsletter article that discussed what the next year would bring. At that time, we were recruiting to fill vacant positions, developing plans to implement changes that could result from the I-747 Superior Court decision, discussing alternative proposals to the existing property tax statutes, and how best to meet our service commitments to all of our stakeholders.

Here it is a year later and we are waiting to see how the Washington State Supreme Court rules on I-747, property tax alternatives are still being discussed, we are still seeking input from our stakeholders, conducting surveys, and we are still recruiting to fill vacant positions. So what have we accomplished?

For starters, we have recruited, interviewed, and filled over 25 positions in the last 12 months, with the result that over 40

percent of the Division's staff is in positions that differ from their position a year ago. Much of this has been accomplished through promotion, reassignment, and reorganization of existing Property Tax personnel. As a result, we have filled these positions without our overall experience and knowledge base being diminished. Several positions have been filled by personnel that have extensive experience with local assessor's offices. We are certainly happy to have them, but we definitely understand the impact it may have created in some of the local offices.

As far as tax alternatives go, in the last Legislative Session, we provided input in the form of briefing documents and legislative testimony on over 160 pieces of legislation. Staff reviewed, analyzed, and prepared briefing documents on each and every proposal to determine the intent and impact. Many of these proposals were for changes to the property tax system that would have resulted in

significant tax shifts and/or increased administration costs. While none of these proposals passed the last Session, we anticipate a number of similar proposals in the next Legislative Session.

We are still waiting for a decision from the court on I-747, but we have implementation plans in place to provide education and information depending on the outcome. Unlike last year at this time, we are ready.

All this was accomplished while conducting the day-to-day business of the Division. When we work on special projects, we sometimes forget that, in addition to the more

(Continued on page 2)



Special points of interest:

- **Quarterly Reminders** (see pages 2-3)
- **Upcoming Training** (see page 4)

This Quarter's Reminders

September and October (During the months of)

The Department of Revenue shall equalize taxes to be collected for state purposes. (RCW 84.48.080)

September 1 (Prior to first Monday in September)

The Department of Revenue shall annually determine the indicated ratio for each county. (RCW 84.48.075)

September 4 (On or before first Tuesday)

Last day for county auditors to submit preliminary budgets to Boards of County Commissioners. (RCW 36.40.050)

September 15

County assessors will furnish the DOR Forest Tax Division the composite property tax rate on designated forest land in the county.

September (During the month of)

Assessors' certification of assessed valuations to taxing districts. (RCW 84.48.130)
Department of Revenue certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

October 1 (First Monday)

Last day to file application for special valuation on historic property on 2007 assessment roll. (RCW 84.26.040) Timber Assessed Value (TAV) calculated for each county. (RCW 84.33.035)

(Continued on page 3)

Déjà Vu All Over Again (cont.)

(Continued from page 1)

high-profile projects, over 10,000 nonprofit renewals were processed, other deferrals and exemptions were reviewed for approval, over 1500 personal property tax appraisals were performed to complete the ratio study, centrally assessed properties were appraised and apportioned, levy and county reviews were performed, training was conducted and advisory appraisals were completed. All in all, it has been a great year.

So, as we begin another round of interviews to fill vacant positions, analyze this year's legislative proposals, begin our Fall training classes, and wonder if we are stuck in a never-ending loop, I realize that over the next year everything will be the same — just different. The one thing that will remain the same is the commitment of the Property Tax Division staff to meet each challenge thrown our way in a timely and professional manner. ♦

Property Tax Exemptions and Deferrals

By Mike Braaten, Exemption Supervisor

Decades ago, the list of properties that were exempt from property taxes was relatively short. The exemptions for property owned by nonprofit organizations were limited to churches and the YMCA. Today, there is a long list of property tax exemptions and special valuations that have a major effect on the property tax base in each county. In our budget-based system, these “tax preferences” usually result in a shift of taxes from the owner or the organization being benefited by an exemption onto others. Exemptions do not come “free.” The costs of property tax exemptions are absorbed by all taxpayers.

The Legislature has begun a systematic review of “tax preferences,” including property tax programs. The study will take several years to complete, but the Joint Legislative Audit and Review Committee (JLARC) is already providing reports and preparing recommendations regarding property tax programs. They are trying to evaluate which tax preferences are accomplishing what they were designed to do and which ones should be re-examined by our legislators. You can learn about JLARC's review and how to participate in the public side of the process by visiting their website at www.leg.wa.gov/JLARC.

Meanwhile, the Property Tax Division and county officials must administer an imposing number of exemption or special valuation programs that are varied and often complex. While the county assessors and their staff carry most of the day-to-day administrative burden for these programs, the Property Tax Division is poised to help. For taxpayers and county officials that need specific assistance with exemptions/deferrals or just want some answers about exempt programs, we invite them to contact us here at the Exemptions and Deferrals Section in the Department of Revenue's Property Tax Division.

The Exemption and Deferral Section directly administers a few property tax exemption programs. As our Division has general oversight over all property tax programs, we are expected to advise, train, or otherwise assist on just about any property tax exemption issue. Questions about exemptions and special valuations often involve or affect other programs. They may require a team response from the Property Tax Division. If our experts on levy administration, personal property, appeals, or current use can better help us complete an answer or draft an opinion, they will step in and get it done. The following is a partial list of the exempt programs we are involved with on a regular basis and our suggested staff contacts.

(Continued on page 6)

County Sales Validation Process Innovations

By R. C. Cavazos, County Review Program

As part of the Department's commitment to assist the assessment community in providing uniform, equitable, and quality assessments, we have undertaken the task of conducting a best practice study focusing on the sales validation process. Best practices are actions or processes that positively impact the assessment administration function. The objective is to provide ideas to enhance the effectiveness of similar programs in other counties. Each county is encouraged to review these practices and decide if any can be adopted to improve the efficiency and effectiveness of their own programs. Best practice reports provide additional tools that counties can use to improve assessment administration. This report, as well as our previous report on best practices used in the administration of the Senior Citizen and Disabled Person Exemption and Deferral Programs, can be found on our website at:

http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/prop_BestPractices.aspx

A sales validation process provides a means for sales screening and identification. Assessors must be able to identify sales that require adjustments or are not indicative of the market. The screening process provides a mechanism for the assessor to sort and categorize sales data.

In the course of our interactions with county assessment staff, we recognized that some counties have developed and instituted methods that, when shared, promote uniform and equitable property tax assessments. During our study, we identified essential elements in evaluating whether a process has achieved "best practice" status. These essential elements are documentary evidence, organizational accountability, and compliance function. We examined each county's entire sales validation process, including the administrative process, policies and procedures, and the methodology used to maximize the effectiveness of the process.

The "best practice" processes and actions we identified included:

- ◆ Procedure manual development -- Pierce County.
- ◆ Personnel education -- Pierce County.
- ◆ Single-point review -- Snohomish County, Jefferson County, and Okanogan County.
- ◆ Informational sources -- Pierce County, and Snohomish County.
- ◆ Sales data collection methodology -- Pierce County and Pacific County.

Our goal was to provide information that other counties can draw from. We recognize that each county operates within a distinct setting, yet we hope that the report will provide at least one feature that all administrators can draw from.

We would like to thank the participating counties for their cooperation and willingness to share the information with the rest of the assessment community. I would also like to thank the team volunteers—Mike Braaten, Sindy Parshall, Omar Medina, Scott Sampson, Rob Brichel, Karen Clark, and Pat Baxter—for all their hard work and assistance with this project.◆



Spring forward....Fall back....

It's ingrained in our consciousness almost as much as the A-B-Cs or our spelling reminder of "i before e...."

But in Fall 2007, **Daylight Saving Time is extended one month** and lasts until 2 a.m. on the **First Sunday of November**.

Remember to turn your clocks back, and while you're at it, change the batteries in your smoke alarm too.◆

This Quarter's Reminders

(Continued from page 2)

October 3

Boards of County Commissioners begin hearings on county budgets, commissioners adopt budgets and fix necessary levies. (RCW 36.40.070, 080, and 090) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)

October 31

Last day for payment of second half of taxes. (RCW 84.56.020)

November 30

Last day for city and other taxing district budgets to be filed with clerks of Board of County Commissioners. (RCW 84.52.020)

November 30

Last day for Boards of Commissioners to certify to county assessors amount of taxes levied upon property in county for county purposes, and the respective amount of taxes levied by the board of each taxing district. (RCW 84.52.070) Also, the governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

December 1

An additional penalty of eight percent will be assessed on the current year's taxes delinquent on December 1. (RCW 84.56.020)◆

2007 Upcoming Training

(State/County Personnel ONLY)

September 11-12
Basic Levy Training
Tumwater — Free

September 13
Senior Levy Training
Tumwater — Free

September 18
Senior Levy Training
Moses Lake — Free

September 19
Basic Senior Exemption Training
Moses Lake — \$75

September 20
Senior Exemption Admin. Workshop
Moses Lake — \$50

September 24-28
Principles of Industrial Valuation
Tumwater — \$300

September 26
Basic Senior Exemption Training
Tumwater — \$75

September 27
Senior Exemption Admin. Workshop
Tumwater — \$50

October 22-26
IAAO — Course 101 Basic Appraisal
Tumwater — \$200

October 22-26
IAAO—Course 102 Income Approach
Tumwater — \$200

November 5-9
IAAO — Course 300 Mass Appraisal
Tumwater — \$300

For further information, contact Patty Concepcion, Education Coordinator, by phone at (360) 570-5866 or by e-mail at PattyC@dor.wa.gov. ♦

Staff Changes at Property Tax

Cindy Boswell has been promoted to supervisor of the County Performance and Administration Program. She has been with the Department of Revenue since 1983, working as an appraiser in the Intercounty Equalization Program, an appraiser in the Utilities Section, a leadworker/appraiser in the Ratio Program, and most recently as the agency's revaluation specialist. In these roles, Cindy has developed strong working relationships with assessors, as well as with her co-workers. Cindy is based in Wenatchee and may be reached at (509) 663-9747 or by e-mail at CindyB@dor.wa.gov.



Cindy Boswell



Mike Braaten

Mike Braaten accepted a promotion to supervisor of the Exemption and Deferral Programs this Spring. Mike graduated from the University of Washington (*Go Huskies & Pearl Jam!*) with a degree in political science. He began his state career as a legislative assistant in 1992 and joined DOR in 1996. For his ten years with Property Tax, Mike has set the standard for customer service and technical expertise. Mike's new phone number in Olympia is (360) 570-5862 and his e-mail remains MichaelB@dor.wa.gov.

Leslie Mullin was recently promoted to a Property & Acquisition Specialist 4 position in the Ratio Program. Leslie, a University of Alaska grad, began her DOR career with the Compliance Division in 2002. She joined the Property Tax Division almost three years ago, working with property tax levies and then personal property auditing. Leslie will continue to show her versatility, assisting with studies, updating guidelines, teaching, facilitating, and handling whatever comes her way in the Ratio Program. Leslie can be contacted in Olympia at (360) 570-5897 or by e-mail at LeslieMu@dor.wa.gov.



Leslie Mullin



Sindy Parshall

In the Exemption & Deferrals Section, **Sindy Parshall** was promoted to nonprofit exemption specialist and lead auditor. Sindy came to us in 2005 from the real estate and property management world. She has experience in all of our exemption programs and keeps the Exemption Section lively with her positive attitude. Sindy will be the operational lead for our exemption systems and daily processes. She will continue to audit nonprofit and tribal exemptions. Sindy can be reached at (360) 570-5870 or by e-mail at SindyP@dor.wa.gov.

In the Spokane Field Office, **Chris Baker** has joined Property Tax as our eastern Washington exemption auditor. Chris served with the US Marine Corps and has an Economics degree from Eastern Washington University (*the Eagles*). He comes to us after three years of service in the Compliance Division of DOR. Chris could turn up just about anywhere on the East side, patrolling the world of nonprofit exempt properties. Chris can be contacted at (509) 327-0278 or by e-mail at ChrisBa@dor.wa.gov.

Omar Medina has accepted a promotion to appraisal specialist with the Valuation Advisory Team. Omar attended the University of Washington and worked as an appraiser for the King County Department of Assessments. He joined the Property Tax Division in 1999 as a ratio appraiser and has experience in appraising personal property, current use properties, and industrial properties. Based in the Wenatchee Field Office, Omar proudly represents the purple and gold on the eastside. Omar can be reached at (509) 663-9746 or by e-mail at OmarM@dor.wa.gov.

(Continued on page 5)

Staff Changes at Property Tax (cont.)

(Continued from page 4)

Our new exemption auditor is **John Samuelson**. Working out of the Everett Field Office, John covers the Northwestern counties for nonprofit exemptions. John comes to us from the mortgage lending industry and has six years experience as a financial examiner for the Department of Financial Institutions. John's accounting degree is from the University of Washington (*Go Damgs!*). John and his family live in Bothell, with serious roots in the Olympia area. John's new phone number is (425) 356-4851 and his e-mail is JohnSa@dor.wa.gov.



John Samuelson

Mark Studer joined the Ratio Program in August as a personal property appraiser. He will be based in the Olympia office and will be heavily involved in data collection and analysis of ratio data. Mark, a Certified Residential Appraiser, has over 15 years experience in appraisal. He has lived, worked, and operated businesses in the Grays Harbor area. Mark can be contacted at (360) 570-5883 or by e-mail at MarkS@dor.wa.gov.



Dean Ando

Our newest appraisal specialist on the Valuation Advisory Team is **Dean Ando**. Dean came to us in August from the Pierce County Assessor/Treasurer's Office where he was an accomplished trainer, teacher, and industrial appraiser. His BA in Economics is from Claremont McKenna College in California (*the Stag's*). Working out of the Olympia office, Dean brings 20 years of appraisal expertise and valuable appeals experience at both the county Board of Equalization and the state Board of Tax Appeals. Dean may be reached at (360) 570-5901 or by e-mail at DeanA@dor.wa.gov.

Earlier this year **Carl Klingeman** accepted a promotion to be an appraiser with the Valuation Advisory Team. Carl first started his career with Revenue in the Audit Division in 1987. He moved over to Property Tax in 1993 working in the Ratio Program. Carl continues to work out of the Spokane Field Office and can be reached at (509) 327-0277 or by e-mail at CarlK@dor.wa.gov.

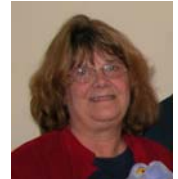


Carl Klingeman

Erin Valz will soon begin work with the County Performance & Administration Program in our Olympia office. This is a four-year project position linked to improving the ability of counties to convert to an annual revaluation cycle. Erin is a graduate of Western Washington University with a degree in mathematics and an emphasis in statistics and computer science. Erin's experience includes statistical analysis, report writing, research, data mining, and the integration of incoming data from multiple government agencies. Erin can be contacted at (360) 570-5878 or by e-mail at ErinV@dor.wa.gov.

We just welcomed **Vicky Carr** as she joined the County Performance & Administration Program in a four-year project position linked to improving the ability of counties to convert to an annual revaluation cycle. She is working out of our Olympia office. Vicky is a graduate of the University of Washington with an earth science background. She is a state Certified Residential Real Estate Appraiser who has provided private appraisal services in many areas of Western Washington. Vicky can be reached at (360) 570-5899 or by e-mail at VickyC@dor.wa.gov.

Vickie Glover, an exemption auditor in eastern Washington for over 19 years, retired a few months ago and is living the good life at her home in Spokane. The Governor granted her the best exemption of all – no more getting up early to go to work! Vicki remains a friend, mentor and advisor to all of us at property tax. She retired as the undisputed Queen of Nonprofit Exemptions.



Vickie Glover



Brent Wilde

“Gone fishing” is the sign taped to the desk of **Brent Wilde**, who recently retired from the Valuation Advisory Team in the Everett Field Office. Brent had built up considerable public service time with the King County Department of Assessments prior to joining the Property Tax Division in 2002. Brent brought tremendous appraisal experience and expertise to the Division. However, you cannot hold on for long to a man with 18 fly-rods in the closet gathering dust.

(Continued on page 6)

Staff Changes at Property Tax (cont.)

(Continued from page 5)

Joyce Marciel, our long time exemption auditor for the Northwest counties, is “on probation” from property tax. Actually, Joyce recently took a promotion to an audit/accounting position with the Department of Corrections. We can’t visit her there, but they let her out every couple of weeks so she can bring us vegetables from her garden or provide cooking hints. She doesn’t work here anymore, but remains part of our extended Property Tax family. ♦



Joyce Marciel

Property Tax Exemptions and Deferrals (cont.)

(Continued from page 2)

Nonprofit Exemptions — Our audit staff processes these exemptions statewide. Chapter 84.36 RCW provides exemption for many properties owned or used by nonprofit organizations. The best known exemptions are for churches, social services, schools, hospitals, nursing homes, very low-income housing, museums, public assembly halls, and homes for the aging. A comprehensive list is available in our *Application for Nonprofit Exemption (DOR form REV 63 0001)*. These exemptions are generally based on the specific activity for which property is used. For forms or basic questions about applications, please contact Kevin Timson at (360) 570-5871 or by e-mail at KevinT@dor.wa.gov. Kevin will help directly or connect you with the exemption auditor that services the geographical area the property is in. More complex or sensitive questions should go to Sindy Parshall, Non-profit Specialist, at (360) 570-5870, e-mail SindyP@dor.wa.gov or Mike Braaten, Exemptions Supervisor, at (360) 570-5862, e-mail MichaelB@dor.wa.gov.



Senior Exemption & Deferral — The exemption for Senior Citizens/ Disabled Persons and the related Deferral Program are processed by the local assessor’s office (chapter 458-16A WAC). The actual payments for deferred taxes are made by the Department. The Department provides regular training and daily assistance to assessors’ staff and taxpayers on these programs. Contact Peggy Davis at (360) 570-5867 or by e-mail at PeggyD@dor.wa.gov.

Property Tax Exemption
for Senior Citizens and Disabled Persons

Property Tax Deferral
for Senior Citizens and Disabled Persons

Widows/Widowers of Disabled Veterans Benefit Program — This is a supplemental grant program to give the widows and widowers of disabled veterans extra help in paying their property taxes. Grants are based on how much tax relief the applicant gets from the Senior Exemption Program and local tax rates. The grants are determined and paid by the Department. Contact Sindy Parshall at (360) 570-5870 or by e-mail at SindyP@dor.wa.gov.

Property Tax Assistance Program
for **Widows**
or **Widowers**
of Veterans

Tribal Exemption – Essential Government Services — Certain lands owned in fee by recognized Tribes can be exempt if they are held for essential government services (RCW 84.36.010 and WAC 458-16-1000). Application for this exemption is made to the Department and processed by our section. Contact Sindy Parshall at (360) 570-5870 or by e-mail at SindyP@dor.wa.gov.

Government Exemptions — Most property owned by government is exempt from property taxes under RCW 84.36.010. Property leased by state and local governments is usually taxable. The local assessor determines whether property is owned by an exempt government organization. This can be a difficult analysis and decision at times because not every “public agency” is exempt. The Department may be able to help, offering our opinion and support to the county officials making the call. Contact Mike Braaten at (360) 570-5862 or by e-mail at MichaelB@dor.wa.gov.

Housing Exemptions — Chapter 84.14 RCW grants exemption to new or rehabilitated housing in certain urban settings. This exemption was modified in the last Legislative Session to include “affordable” housing options. Chapter 84.26 RCW provides special valuations for rehabilitated historical buildings. Both of these programs are administered at the local level, involving both the municipality and the assessor’s office. Contact Mike Braaten at (360) 570-5862 or by e-mail at MichaelB@dor.wa.gov.

Questions about any other exemptions could go to Mike Braaten at (360) 570-5862 (MichaelB@dor.wa.gov) or Harold Smith at (360) 570-5864 (HaroldS@dor.wa.gov). We’ll either help directly or get the right team of people to assist with the answer. ♦

Leasehold Excise Tax Distribution to Local Jurisdictions

By Barney Veenstra, Special Programs Division

Counties receive a bimonthly local tax distribution for leasehold excise tax paid by persons or businesses using or leasing publicly owned property that is exempt from property tax. The leasehold excise tax rate is 12.84 percent of the rent paid for the property. Of this rate, approximately 53 percent of the tax goes into the state general fund and the remaining 47 percent is returned to the county and city in which the leased property is located. For fiscal year 2006, \$19,825,296.00 was distributed to the local jurisdictions.

Leasehold excise tax is paid by lessees of publicly owned property in lieu of property tax. There is a provision to allow a credit against the leasehold tax if it would exceed the amount of property tax due. Because of this, it is important that the assessed values of publicly owned properties are as current as the privately owned properties. Individuals paying leasehold tax may request a refund when the comparable property tax (calculated using assessed value) is lower than the amount of leasehold tax paid. To maintain the leasehold tax base, counties should include all property in their annual appraisals. As the table below shows, this is a significant source of tax revenue for counties and surrounding cities. For questions or comments, please contact Barney Veenstra, Department of Revenue, Special Programs Division, at (360) 570-3200 or by e-mail at BarneyV@dor.wa.gov. ♦

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTION			
County	County	Cities	Total
Adams	\$29,513	\$494	\$30,007
Asotin	7,995	9,825	17,820
Benton	293,527	231,604	525,131
Chelan	116,235	33,317	149,552
Clallam	102,873	154,266	257,139
Clark	458,571	706,826	1,165,397
Columbia	9,833	3,366	13,199
Cowlitz	172,064	53,548	225,612
Douglas	53,618	3,693	57,311
Ferry	595	189	784
Franklin	153,645	162,231	315,876
Garfield	4,234	2,127	6,361
Grant	321,704	29,831	351,535
Grays Harbor	125,250	90,352	215,602
Island	25,407	30,127	55,534
Jefferson	81,904	91,629	173,533
King	3,253,609	6,310,860	9,564,469
Kitsap	205,347	78,269	283,616
Kittitas	39,099	18,482	57,581
Klickitat	34,802	490	35,292
Lewis	66,526	61,724	128,250
Lincoln	18,003	189	18,192
Mason	83,631	9,572	93,203
Okanogan	27,505	7,527	35,032
Pacific	38,424	33,154	71,578
Pend Oreille	1,493	1,325	2,818
Pierce	869,353	1,208,934	2,078,287
San Juan	51,944	58,318	110,262
Skagit	246,956	270,019	516,975
Skamania	26,776	15,838	42,614
Snohomish	931,324	660,593	1,591,917
Spokane	174,090	66,532	240,622
Stevens	3,178	1,038	4,216
Thurston	113,201	193,330	306,531
Wahkiakum	9,640	0	9,640
Walla Walla	146,194	60,630	206,824
Whatcom	287,223	396,612	683,835
Whitman	83,103	31,785	114,888
Yakima	49,689	18,572	68,261
TOTAL	\$8,718,078	\$11,107,218	\$19,825,296

Accreditation Data Going On-line

By Velinda Brown, Education Specialist

The Department of Revenue's Property Tax Division, together with the Taxpayer Services and Information Systems Divisions, are proud to announce that we will be launching an on-line Accreditation Data System in October. The system will provide the public and accredited appraisers (predominately county assessor personnel) with access to portions of our Accreditation Database showing their profile, accreditation status, education history, and it will allow the public to view a listing of accredited appraisers along with their status.

The current Accreditation System is only available to internal Property Tax Division staff. The system resides on an internal server and tracks appraisers' accreditation status, courses, and course participants. Appraisers wishing to retrieve information about their Accreditation status currently call Property Tax staff to request the information. The new on-line system will expand the availability of the data in the Accreditation System. The general public will be able to search for a list of accredited appraisers, and accredited appraisers will be able to view their course history, contact information, and current Accreditation status on-line once they have completed an authentication process.

Accredited appraisers will be required to create an account through a single-site logon. The Property Tax Division will be sending each accredited appraiser a letter with instructions on how to set up their accounts.

Questions on the new on-line Accreditation System can be directed to Velinda Brown at (360) 570-5865 or via e-mail at VelindaB@dor.wa.gov. ♦

Join Our Newsletter Distribution List

To be notified when new editions of our quarterly newsletter are available, simply visit the link below and join our e-mail distribution list. Get articles on a variety of property tax-related topics, a current listing of training opportunities available to assessment personnel, legislative updates, a staff contact list for the Department of Revenue's Property Tax Division, and more.

<https://fortress.wa.gov/SecureForms/Content/contactus/Email/listservEmail.aspx>

Washington Department of Revenue, Property Tax Division

*Property Tax Division
Attn: Newsletter Editor
P. O. Box 47471
Olympia, WA 98504-7471*

*Phone: 360-570-5864
Fax: 360-586-7602
Email: HaroldS@dor.wa.gov*

The Property Tax Review is published quarterly by the Department of Revenue's Property Tax Division. Comments and suggestions for featured topics should be forwarded to our newsletter editor.

DESCRIPTION OF PROGRAM OR SERVICE	CONTACT	PHONE NUMBER	E-MAIL ADDRESS
Property Tax Administration/Policy	Brad Flaherty Assistant Director	(360) 570-5860	BradF@dor.wa.gov
Property Tax Program Coordinator	David Saavedra	(360) 570-5861	DavidS@dor.wa.gov
General Information FAX	Receptionist	(360) 570-5900 (360) 586-7602	
SPECIFIC TOPICS			
Accreditation	Velinda Brown	(360) 570-5865	VelindaB@dor.wa.gov
Accreditation Testing	Patty Concepcion	(360) 570-5866	PattyC@dor.wa.gov
Advisory Appraisals	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Appraisals & Audits for Ratio Study	Rick Bell Dave McKenzie	(509) 663-9748 (360) 256-2125	RickB@dor.wa.gov DaveM@dor.wa.gov
Annexation/Boundary Change Rules	Diann Locke	(360) 570-5885	DiannL@dor.wa.gov
Boards of Equalization	Diann Locke	(360) 570-5885	DiannL@dor.wa.gov
County Performance & Admin. Program	Kathy Beith	(360) 570-5868	KathyB@dor.wa.gov
Current Use/Open Space Assessment	Velinda Brown	(360) 570-5865	VelindaB@dor.wa.gov
Designated Forest Land	Velinda Brown	(360) 570-5865	VelindaB@dor.wa.gov
Destroyed Property	Kathy Beith	(360) 570-5868	KathyB@dor.wa.gov
Education & Training for County Personnel	Patty Concepcion	(360) 570-5866	PattyC@dor.wa.gov
Exemption & Deferral Program	Harold Smith Mike Braaten	(360) 570-5864 (360) 570-5862	HaroldS@dor.wa.gov MichaelB@dor.wa.gov
Forest Tax General Information		1-800-548-8829	
Forms	Velinda Brown	(360) 570-5865	VelindaB@dor.wa.gov
Governmental & Miscellaneous Exemptions	Mike Braaten	(360) 570-5862	MichaelB@dor.wa.gov
Industrial Property Valuation	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Legislation	Harold Smith	(360) 570-5864	HaroldS@dor.wa.gov
Levy Assistance	Diann Locke	(360) 570-5885	DiannL@dor.wa.gov
Mobile Homes	Pete Levine	(360) 570-5884	PeteL@dor.wa.gov
Nonprofit/Exempt Organizations	Sindy Parshall	(360) 570-5870	SindyP@dor.wa.gov
Personal Property	Pete Levine	(360) 570-5884	PeteL@dor.wa.gov
Railroad Leases	Bill Johnson	(360) 570-5882	BillJ@dor.wa.gov
Ratio Study	Deb Mandeville	(360) 570-5863	DebM@dor.wa.gov
Real Property	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Revaluation	Cindy Boswell	(509) 663-9747	CindyB@dor.wa.gov
Senior Citizens/Disabled Homeowners, Exemption/Deferral	Peggy Davis	(360) 570-5867	PeggyD@dor.wa.gov
Utilities			
<input type="checkbox"/> Certification of Utility Values to Counties	Ha Haynes	(360) 570-5879	HaH@dor.wa.gov
<input type="checkbox"/> Code Area/Taxing District Boundary Changes & Maps	Jane Ely	(360) 570-5894	JaneE@dor.wa.gov
<input type="checkbox"/> Public Utility Assessment	Jay Fletcher	(360) 570-5876	JayF@dor.wa.gov
<input type="checkbox"/> PUD Privilege Tax	Jessica Griffith	(360) 570-5898	JessicaG@dor.wa.gov