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## *A Busy Time of Year*

By Brad Flaherty, Assistant Director

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The Property Tax Division is a very busy place these days now that the Legislature has been in session. Analyzing proposed legislation to determine impacts on taxpayers, local tax administration, and funding while performing the day-to-day duties of the Property Tax Division can, at times, become overwhelming. Yet, through it all, staff remains positive, focused, and committed to providing the level of customer service that you have all come to expect.

There have been a wide variety of property tax bills introduced this Session. Each of these bills must be analyzed by staff to determine what the bill does, if there are conflicts with other statutes or the state constitution, administration costs, eligibility requirements, and fiscal impact. Currently, there are 135 property tax related bills that have been proposed — 68 are House bills and 67 are Senate bills.

Two categories with a large number of proposals are senior citizen exemptions/deferrals and nonprofit organization exemptions. There are currently 39 proposals to expand these current

programs. For instance, there are several “senior” bills that expand existing qualifying income thresholds or change the way qualifying “combined disposable income” is calculated. The nonprofit exemption bills expand the types of uses that qualify or the number of days a non-qualifying activity can be performed on exempt property.

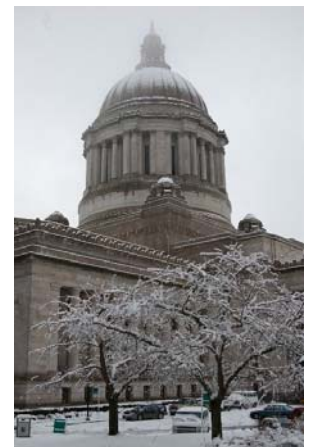
Of significant interest this year are several bills that alter the way assessors assess property. There is one bill that would require all counties to switch to an “annual revaluation” plan, meaning that instead of visiting or inspecting each individual property once every four years, they would be required to visit property once every six years but they would make statistical updates annually. Others limit increases in assessed value to the lesser of inflation or 1% over the prior year. Finally, there are a couple “homestead” bills that would provide an exemption on the first \$50,000 of assessed value to owner-occupied residences.

In addition to analyzing legislative proposals, we have also been very busy hiring new

staff to fill a number of vacancies that we have had over the past year. I have been impressed by the large number of outstanding candidates expressing interest in working for the Division, and I am confident that you will find our new staff members both highly skilled and customer oriented.

I hope you enjoy this edition of the newsletter and find the articles inside interesting and informative. Once Session is over and we know which legislation has passed, we will be providing you with descriptions of the bills and how the new legislation impacts you. So stay tuned for the next edition of the *Property Tax Review*.

—Brad ♦



### Special points of interest:

- **Quarterly Reminders** (see page 3)
- **Upcoming Training** (see page 6)

# Personal Property Electronic Filing Form Available

By Pete Levine, Personal Property Supervisor

The Department recently updated and posted to its website the **2007 Electronic Filing of Personal Property Listing** form. Property owners are required to file an annual listing of all their taxable personal property located in each county as of January 1st. As counties transition to their own e-filing systems, the Department's MS Excel electronic form is an alternative for filing personal property listings and is intended for use by those filing a listing for the first time. Individuals choosing to file a listing in an alternate hard-copy format or another electronic format are directed to contact the county assessor where the property is located for an applicable listing form.

The Department recommends assessors use the *Electronic Filing of Personal Property Listing* form, especially for first-time filers of personal property, in order to promote uniformity with the assessment of personal property.

An electronic copy was also sent directly to those county assessment staff working with personal property tax. The form is available on the Department's website at this address:

[http://dor.wa.gov/content/forms/forms\\_prop.aspx](http://dor.wa.gov/content/forms/forms_prop.aspx) ♦

The screenshot shows a Microsoft Internet Explorer browser window with the address bar displaying <http://dor.wa.gov/docs/forms/PropTx/Forms/ElectrFilingPersPropList.xls>. The browser window is displaying an Excel spreadsheet with the following content:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	F
1	<b>ELECTRONIC FILING OF PERSONAL PROPERTY LISTING</b>															
2	<b>**FOR ELECTRONIC FILING PURPOSES ONLY**</b>															
3	<b>File With County Assessors of Washington State</b>															
4	Property owners are required to file an annual listing of all taxable personal property that is located in a county of the State of Washington as of January 1 of each year. <b>This listing form is an option to file electronically and is intended for use of first-time filing only. If you choose to file a listing in hard-copy form or another electronic format, please contact the county assessor in which the property is located for an applicable listing form.</b> The county assessor must receive the listing by April 30. Owners of personal property must list each item, the year purchased, and the acquisition cost. The listing must be filed with the county assessor of the county where the property is located.															
5	<b>Instructions</b>															
6	<u>Before you proceed, save this file to a local drive, then open the file from the local drive and fill it out. When completed save the file, click the E-mail tab, click county e-mail link, and attach the saved file to the outgoing e-mail and send it.</u> This file enables taxpayers to file personal property listings electronically with the assessor of each county where they have personal property located, and is encouraged for first-time filing. This multi-page form is in Microsoft Excel format, however, any file format that allows manipulation of the data may be used to provide an asset listing. This Excel file holds each page of the form in a separate worksheet and contains all the pages needed to file a personal property listing with the county assessor. The names of the page are on the tabs (similar to file folder tabs) located at the bottom of the Excel window. Simply click on the tab of the page name you wish to view and input data.															

The Excel spreadsheet has several tabs at the bottom: **Instructions-Pg1** (selected), **Cover\_pg2**, **E-mail-Pg3**, **Owned-Pg4**, and **Leasehold Imp-Pg5**. The status bar at the bottom of the browser window shows "Unknown Zone" and the system tray includes the Start button, taskbar icons, and the time "10:48 AM".

## Closed Businesses Required to File?

By Pete Levine, Personal Property Supervisor

If a business closed last year, does the owner still need to file a personal property listing with the county assessor for this year?

The Department receives this type of question periodically. Our answer is —“maybe.”

### Filing Annual Listing

Property owners are required to file an annual listing of all their taxable personal property located in a county as of January 1 of each year. Because all property is taxable unless otherwise exempt (RCW 84.36.005), simply closing a business does not automatically exempt the property. An owner may still need to list their personal property with the county assessor for the equipment they own on January 1 despite the fact no business activity was taking place on January 1.

An exception might exist if the owner or individual in control of the business assets can substantiate that the equipment was exempt as part of one’s household goods and furnishings on January 1.

WAC 458-16-115(2) states in part, *“all household goods and furnishings actually being used to equip and outfit the owner’s residence or place of abode and all personal effects held by any person for his or her exclusive use and benefit are exempt from property taxation...”*

Accordingly, the assessor must review each occurrence on a case-by-case basis – and should do so in cooperation with the property owner – to

determine which assets become exempt and which assets remain taxable. In some instances, personal property easily lends itself to what is normally considered household goods and furnishings, where in other instances assets may not.

### Exempt or Taxable

The following examples, while not inclusive of all scenarios, demonstrate situations where some property might be exempt and some might be taxable.



**Example A** — A business office closes and the owner sells all but a desk, chair, and computer which are kept for personal use. Because these items are normally found in a residence, these assets would become exempt as household goods and furnishings and would not need to be listed.

**Example B** — An owner of an excavation business ceases operation, closing the business in December. The owner resides in the city and, upon closure of the business, retains a few small hand tools and a backhoe. It would be common to find hand tools as part of household goods and furnishings necessary for the maintenance of one’s

residence, which would become exempt. On the other hand, the backhoe is not a piece of equipment necessary for the maintenance of a residence on a city lot and would remain taxable, thus needing to be reported on the personal property listing.

**Example C** — A restaurant owner closes their business in July and retains much of their equipment, including large commercial appliances, serving dishes, tables, and booths. The owner stores all the equipment at their residence, using only the serving dishes for their personal use. In this instance, the dishes would become exempt as household goods and furnishings, while the remaining equipment would be taxable, as it is not normally located in or about a residence.

**Example D** — An owner of a metal fabrication business owns a building and all the fabrication equipment. The business shuts down in October. Unsure if the business will reopen in the future, the owner keeps all the equipment in storage on site. In this occurrence, the equipment remains taxable as of January 1 in the following assessment year – despite no business activity is taking place — and the owner is still required to file a personal property listing. Storage of idle equipment

(Continued on page 4)

## This Quarter’s Reminders

### January 1

Date real and personal property subject to taxation and valuation for assessment purposes. (RCW 84.36.005 and RCW 84.40.020) Taxes are payable on and after February 15 the following year. (RCW 84.56.020) Also first day to apply for open space assessment for January 1, 2007. (RCW 84.34.030)

### January 15

County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

### February 15

Property taxes can be paid on and after this date. These taxes are based on assessments made in previous year. There are certain exceptions relative to personal property as set forth in RCW 84.56.070. (RCW 84.56.020)

### March 1

Most taxing district boundaries must be established to permit levy for collection the following year. (RCW 84.09.030) For exceptions, see RCW 84.09.030 through 84.09.035. Also, changes in district boundaries must be submitted to the DOR in order to receive proper apportionment of values of state assessed properties. (WAC 458-50-130)

### March 15

Utility company annual returns on standard form must be filed with the DOR. Penalties prescribed. (RCW 84.12.230 and 260)

(Continued on page 4)

### This Quarter's Reminders

*(Continued from page 3)*

#### March 31

Applications for exemption from the property tax must be received by the DOR to avoid \$10 per month penalty. (RCW 84.36.815 and 825) Newly incorporated cities may establish boundaries. (RCW 84.09.030) Senior citizen and disabled persons property tax deferral claims filed with assessor. (RCW 84.38.040) Widows/widowers of qualified veterans' property tax assistance claims filed with DOR. (RCW 84.39.020)

#### April 30

Personal property listing form must be filed with county assessor. Penalties prescribed. (RCW 84.40.020, 040, 060 and 130) Also, last day for payment of taxes except when taxes on one lot or tract are \$50 or more, or when personal property taxes total \$50 or more, one-half may be paid by April 30 and the remaining one-half by October 31. (RCW 84.56.020)

#### May 1

Assessor must notify applicant for forest land designation prior to this date if request denied. (RCW 84.33.130) Also, open space farm and agriculture land application deemed approved unless assessor has notified owner otherwise. (RCW 84.34.035)

#### May 31

County assessors to have completed listing and placing of valuation on all property no later than this date. However, assessor may add property (new construction and mobile

*(Continued on page 5)*

## Closed Businesses Required to File? (cont.)

*(Continued from page 3)*

does not necessarily exempt the assets.

### Communication is Key

While no single answer fits the question posed, it is important to

note that personal property does not become automatically exempt upon closure of a business. As you can see, each situation needs to be reviewed on a case-by-case basis, and it is essential that the assessor and the

property owner communicate directly with each other to determine what might be exempt and what might be taxable. This will avoid assets being incorrectly exempted or improperly assessed. ♦

## Head of Family Exemption Increased

By Pete Levine, Personal Property Supervisor

HJR (House Joint Resolution) 4223 passed in the November 2006 election, amending the State Constitution to increase the head of family exemption from \$3,000 to \$15,000. The increase became effective January 1, 2007, and applies to the 2007 assessment year for taxes payable in 2008.

The head of family exemption applies to an individual who owns, operates, and is a sole proprietor of a business that meets certain qualifications. The head of family exemption is different than the exemption from property tax for household goods, furnishings, and personal effects.

The following are several questions the Department has received since the passage of HJR 4223.

### Have any of the requirements to qualify changed as a result of the passage of HJR 4223?

The answer is *no*. Only the amount of the exemption increased – from \$3,000 to \$15,000. All requirements to qualify remain the same. The Department is in the process of updating property tax publications and training materials, as well as rules which will be revised in the future to reflect the change in the amount of exemption.

### What is the exemption for the head of family?

Each head of a family is entitled to an exemption from his or her taxable personal property in an amount up to \$15,000 of actual value. The taxpayer must qualify for the head of family exemption on January 1 of the assessment year (the assessment date) or the exemption is lost for taxes payable the following year. The taxpayer must also request the exemption at the time they file their personal property listing with the county assessor. Household goods, furnishings, and personal effects not used for business or for commercial purposes are already exempt from property taxation. As a result, the exemption for the head of family does not apply to such property.

### What are the requirements to qualify?

The exemption for the head of family applies only to individuals (i.e., natural persons) and does not apply to artificial entities, such as corporations, limited liability companies, or partnerships. The head of family includes the following residents of the state of Washington:

- ♦ Any person receiving an old age pension under the laws of this state;

*(Continued on page 5)*

## Head of Family Exemption Increased (cont.)

(Continued from page 4)

- ◆ Any citizen of the United States, over the age of sixty-five years, who has resided in the state of Washington continuously for ten years;
- ◆ The husband or wife, when the claimant is a married person, or a surviving spouse not remarried; and
- ◆ Any person who resides with, and has under his or her care and maintenance, any of the following:
  - His or her minor child or grandchild, or the minor child or grandchild of his or her deceased spouse;
  - His or her minor brother or sister or the minor child of a deceased brother or sister;
  - His or her father, mother, grandmother, or grandfather, or the father, mother, grandmother, or grandfather of a deceased spouse; or
  - Any of the other relatives mentioned in this subsection who have attained the age of majority and are unable to take care of or support themselves.

### Do I still need to send a personal property tax listing to my county assessor?

The answer is *yes*. However, no listing is required by the property owner or taxpayer, if the county assessor is satisfied that all of the personal property of any person is exempt as a head of family. In the event the value of taxable personal property exceeds \$15,000, the taxpayer would need to make a complete listing. The assessor will then deduct \$15,000 from the total amount of the assessment and assess the remainder.

### The assessor classifies my boathouse as personal property because it's located in a marina on DNR land. With the passage of HJR 4223, can I now apply the \$15,000 exemption for head of family to my boathouse?

The answer is *no*. While privately owned improvements located on publicly owned lands are defined as personal property and are carried on the personal property tax rolls, the exemption for head of family does not apply to those properties.

The rule has not changed. WAC 458-16-115(3)(b) specifies that the personal property exemption for the head of family does not apply to the following: private motor vehicles; mobile homes; floating homes; or houses, cabins, boathouses, boat docks, or other similar improvements that are located on publicly owned land.

### Where can I get more information to find out if I qualify for the personal property exemption for head of family?

For specific information regarding your personal property tax and qualifications for the Head of Family Exemption, contact your **county assessor's personal property section** in the county where your property is located. Check the government listings in your phonebook for your county assessor phone number.

For general information regarding the administration of the Head of Family Exemption, please contact Pete Levine by phone at (360) 570-5884 or via e-mail at [PeteL@dor.wa.gov](mailto:PeteL@dor.wa.gov). ◆

### This Quarter's Reminders

(Continued from page 4)

homes) to list later after written notice to person to be assessed. (RCW 84.40.040)

#### June 1

Penalty of three percent will be assessed on the amount of current year's taxes delinquent on June 1. (RCW 84.56.020) Also, may establish newly incorporated taxing district if co-terminus boundaries with established district. (RCW 84.09.030)

#### June 30 (On or before)

DOR sets stumpage values for July through December 2007. (RCW 84.33.091) DOR to determine value of state assessed property. June 30 is the first day to request a formal hearing value of state assessed property. ◆



2007

**Upcoming Training**

(State/County Personnel ONLY)

**March 5-9**IAAO Course 400 Assmt. Admin.  
Tumwater — \$300**March 20-21**Introduction to Personal Prop.  
Ellensburg — \$75**March 20-21**USPAP  
Everett — \$75**March 22**Advanced Personal Property  
Ellensburg — \$25**March 22**USPAP Update  
Everett — \$50**March 26-29**Fundamentals of the Assrs. Ofc.  
Tumwater — \$75**April 11**Basic Legal Description  
Ellensburg — \$100**April 17-18**BOE/BTA Preparation  
Tacoma — \$150**May 1-2**BOE/BTA Preparation  
Moses Lake — \$150**May 1**Basic Current Use Workshop  
Tumwater — \$100**May 3**Senior Current Use Workshop  
Ellensburg — \$50**May 9**Basic Current Use Workshop  
Moses Lake — \$100

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

## *“Distinguished Assessment Jurisdiction Award” Presented to Thurston County Assessor’s Office*

*Milwaukee* The International Association of Assessing Officers (IAAO) presented its Distinguished Assessment Jurisdiction Award to the Thurston County Assessor’s Office on Tuesday, October 10, 2006, at its 72<sup>nd</sup> Annual Conference in Milwaukee, Wisconsin. IAAO is an international assessment organization with nearly 8,000 members who are appraisers and assessment personnel who primarily work for government entities around the world. Gene Widmer, Chief Appraiser, accepted the award on behalf of Assessor Patricia Costello and the office.

The Distinguished Assessment Jurisdiction Award is conferred upon a national, state/provincial, regional, or local assessment agency that has instituted a technical, procedural, or administrative program within the past two years. The improvement implemented by the jurisdiction is generally recognized as a component of a model assessment system and a contributing factor to equity in property taxation.

The assessor’s office in Thurston County was commended for its implementation of a Property Assessment Response and Education Program. This program streamlines how the office interacts with property owners and how it prepares appeal responses sent to the Board of Equalization and the State Board of Tax Appeals. The office was also recognized for its outreach efforts to inform the public about assessment issues through community meetings, advisory groups, and their website ([www.co.thurston.wa.us/assessor](http://www.co.thurston.wa.us/assessor)). The office won IAAO’s prestigious Public Information Program Award in 2004.

“We are honored to be recognized by our peers who value excellence, noted Patricia Costello, Thurston County Assessor. “IAAO is an exceptional organization that provides educational experiences, networking opportunities, and sound approaches to property assessment. It is important for my appraisal staff to have a solid grasp of mass appraisal practices and policies that we gain from our association with IAAO, their training programs, and the opportunities for professional development.” ♦

## *Recent Court Cases*

By Jim Winterstein, Policy Counsel

There have been a couple of interesting court cases recently that might provide some guidance to assessors in certain situations. One case was a superior court case that arose in Ferry County, and the other one is a Division III (eastern Washington) Court of Appeals case out of Benton County.

### **Ferry County Professional Services v. Rachel Siracuse et al.**

The plaintiff in the Ferry County case, Ferry County Professional Services, which provides real estate title, closing, and escrow services, brought a lawsuit against the Ferry County Assessor, Rachel Siracuse, (for a writ of mandamus) to require her to do several things in her capacity as assessor. Although initially there were a number of other issues involved in the case, at the time of final argument there were three main issues. (1) Whether the assessor must accept a Real Estate Excise Tax affidavit, and specifically the notice of continuance on the affidavit form, when it is signed by a person acting as an agent, and there is no accompanying proof of agency? (2) Whether the assessor must accept a transfer of real estate without an adequate (in the assessor’s determination) legal description of the property? (3) Whether the assessor must allow a transfer of real property from a deceased spouse to the surviving spouse upon presentation of a death certificate only?

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## *Recent Court Cases (cont.)*

The court (a visiting judge from Spokane County) decided, with respect to the first issue, that “[n]o where does the law suggest that the Assessor is granted a general duty to screen signatures and ascertain their validity or authority on the request itself.” The court found that requiring proof of agency was “in excess of her authority.”

This seems to be in accord with appellate court decisions which have distinguished between the assessor’s “quasi-judicial” authority, and his/her “ministerial” authority. In making an assessment the assessor acts in a quasi-judicial capacity. *Ozette R. Co. v. Grays Harbor Co.*, 16 W. 2d 459, 133 P. 2d 983 (1943). However, when setting levy rates (or accepting an agent’s signature), the assessor acts in a “ministerial” capacity. *Hoppe v. King County*, 95 W. 2d 332, 338, 622 P. 2d 845 (1980). In accepting the agent’s signature, the assessor is not making a judgment as to the agent’s authority, she is merely accepting the fact that a person has signed in the capacity of an agent, and need not look further. (Obviously, if the assessor has actual knowledge that the agent is acting fraudulently, then that would be a different situation.) If an agent who signs the notice of continuance on a real estate excise tax affidavit is not in fact an authorized agent, then the parties directly involved have other means to obtain relief from such an unauthorized act.

Regarding the second issue, the court said that the assessor has the discretion to “exercise personal judgment in determining what legal description is adequate.” The assessor must be satisfied that the legal description is precise enough to be sure of just what property is being transferred and who is, or will be, liable for the property taxes. A document that purports to transfer “property at South Twin Lakes” belonging to named parties may not be sufficient.

The third issue is probably the most clear in terms of an assessor’s duty. As the court stated, “[t]he suggestion that the Assessor (or Auditor) should confirm the passage of title merely upon the presentation of a death certificate contains too many unanswered questions. For example, is the property in question really community property, and is the person claiming it really the surviving spouse. For the purposes of a tax roll change the Assessor is within her rights to ask for something beyond just a death certificate.”

This case was a superior court case, not an appellate court decision. This fact must be taken into consideration and caution used when applying it to other situations. Although this case is not binding on other assessors or other persons who were not parties to this case, the results reached appear to be proper under the circumstances.

### **Welch Foods, Inc. v. Benton County, 148 P.3d 1092 (December 2006)**

In a decision that is not a model of clarity, the appellate court affirmed the superior court ruling upholding the assessor’s valuation.

This case involved valuation of the plaintiff’s (Welch Foods) juice and jelly facilities in Kennewick for the years 1997 to 2002. This property had been the subject of previous litigation involving the assessment years 1991 to 1996. In settlement of the previous litigation, the parties entered a Stipulation for Judgment containing an agreement setting the assessed value for the Welch property at \$5.7 million for 1996. The agreement provided that the 1996 value was to be used as the starting point in 1997 and subsequent years, adjusted based on additions and deletions of plant assets, and using an agreed approach to value. The assessor used a trended-investment methodology.

The taxpayer paid its taxes under protest and sued for refund of taxes paid, alleging a value starting at \$3.5 million, and essentially ignoring the Stipulation that settled the prior litigation.

A major issue then was whether the Stipulation for Judgment was properly considered as evidence by the lower court. The taxpayer argued that the lower court erred in recognizing, interpreting, and applying the agreement in the Stipulation for Judgment contending that the lower court should not take “judicial notice” of the parties’ prior agreement “because a court may not, while deciding one case, take judicial notice of records in another separate judicial proceeding.” But the appellate court, without actually deciding that issue, said that the taxpayer had waived any objection to the court’s taking judicial notice of the agreement, by not objecting.

Once the Stipulation was admitted as evidence, the remaining issue for the appellate court was whether there was “substantial evidence” overall to support the lower court’s decision in favor of the assessor’s valuation, and the appellate court said there was.

The taxpayer also argued that agreeing to a starting point for property valuation, as in the agreement that was part of the Stipulation, provides special treatment to one taxpayer over others. But the court found this unpersuasive, likening the starting point to an arm’s length agreement between parties as to market value.

This case probably does not provide a lot of useful guidance due to its unusual facts and largely procedural issue. Nevertheless, the result upholds the broad principles of market value determinations by assessors.◆

## Intercounty Utility Assessments

By Neal Cook, Utility Valuation Program Manager

Each year the Utility Valuation Program begins its assessment process in early January by sending annual reports to each state-assessed utility company. In 2006, the Utility Program assessed 353 utility companies. Broken down by industry, this includes 168 private railcar companies, 77 airline companies, 14 electric generation companies, 11 gas distribution and pipeline companies, 7 railroad companies, 68 telephone companies, and 15 wireless telephone companies.

For companies to avoid penalties, statute requires that utility companies file completed annual reports by March 15 unless they have been granted an extension of the deadline. The valuation process begins at that time and ends on or before June 30 when the Property Tax Division mails assessment notices to the companies. Companies have until July 30 to make an appeal. In 2006, 25 companies requested hearings with the Assistant Director, and 25 companies requested informal meetings to discuss their assessments. After the appeal process, valuations were finalized by August 20, and apportionment of the companies' values to tax code areas began. Overall, utility values statewide have increased by 0.89 percent. The air transportation, gas, and railroad industries experienced the greatest changes from 2005 to 2006.

This chart shows a breakdown of statewide utility assessments before application of county ratios.

Industry Summaries			
Industry	2006 Final	2005 Final	Difference
Air Transportation	1,943,851,299	1,706,861,015	13.88%
Electric	3,830,318,000	3,718,190,000	3.02%
Gas	1,398,274,000	1,604,073,000	-12.83%
Pipelines	935,861,000	918,513,000	1.89%
Private Cars	226,145,826	217,976,224	3.75%
Railroads	951,787,000	843,620,000	12.82%
Telecommunications	3,583,925,896	3,594,061,428	-0.28%
Wireless	2,384,726,500	2,516,559,000	-5.24%
<b>Totals</b>	<b>15,254,889,521</b>	<b>15,119,853,667</b>	<b>0.89%</b>

If you have any questions, please contact Neal Cook at (360) 570-5877 or by e-mail at [nealc@dor.wa.gov](mailto:nealc@dor.wa.gov). ♦

## Staff Changes at Property Tax

**Howard Hubler** is the new Supervisor of the Valuation Advisory Team as of November 2006. In this capacity, he is responsible for supervising three appraisers involved in advisory valuations and consulting with counties. Howard has worked for the Department of Revenue for 26 years as an appraiser. He holds an Associate Degree in Business Management and a Bachelor of Science degree in Business Management, Real Estate Administration. He was awarded the SRPA (Commercial) Appraisal Designation by the Society of Real Estate Appraisers in 1987. Howard is located in our Everett field office and can be reached at (425) 356-4850 or by e-mail at [HowardH@dor.wa.gov](mailto:HowardH@dor.wa.gov).

We recently hired **Annette Hargadon** as our new Levy Auditor to replace Leslie Mullin, who has transferred from the Levy Audit Program to the Ratio Valuation Program. Annette comes to us from the Thurston County Assessor's Office where she performed audits of properties in the Current Use Program. With her background in the Current Use Program, Annette will back up Velinda Brown, our Current Use Specialist, in addition to auditing levy calculations. Annette started her duties here at the Department on January 25th and expects to begin visiting counties soon. Annette can be reached at (360) 570-5891 or by e-mail at [AnnetteH@dor.wa.gov](mailto:AnnetteH@dor.wa.gov).

As of March 1<sup>st</sup>, **Diann Locke** is our new Levy Specialist. For the last 10 years, Diann has worked as the Levy Coordinator in the Lewis County Assessor's Office. In that role, Diann became an expert in all aspects of the levy process. In her new role with the

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## *Staff Changes at Property Tax (cont.)*

*(Continued from page 8)*

Department of Revenue, Diann will be able to share that expertise as she provides training to levy personnel and taxing district officials statewide. We are fortunate to have someone with Diann's knowledge and experience join our team. Diann can be reached at (360) 570-5885 or by e-mail at [DiannL@dor.wa.gov](mailto:DiannL@dor.wa.gov).

**Carmel Smith** has accepted a position as an auditor/appraiser in our Ratio Valuation Program. Carmel began her Property Tax career in February and is based in our Everett field office. Carmel comes to us from the Department of Revenue's Audit Division where she excelled as a Revenue Auditor since 2002. Her audit experience, communication skills, enthusiasm, and sense of humor make her a great addition to the Property Tax Division. Carmel has degrees from the University of Idaho in Accounting and Finance. Carmel can be reached in Everett at (425) 356-4836 or by e-mail at [CarmelS@dor.wa.gov](mailto:CarmelS@dor.wa.gov).

**Peggi Forney-McClure** came to work for us in December as an auditor/appraiser in our Ratio Valuation Program and is working out of our Vancouver field office. She previously worked for the Cowlitz County Assessor as their Personal Property Appraiser where she gained knowledge and experience in many property types during her 25+ years with the county. Her familiarity and perspective with the various functions of an assessor's office will be a great asset to the Division. Peggi can be reached in Vancouver at (360) 256-2122 or by e-mail at [PeggiF@dor.wa.gov](mailto:PeggiF@dor.wa.gov).

**Scott Sampson** accepted a Property & Acquisition Specialist 5 position in our Ratio Valuation Program and started working out of our Olympia office in December. Scott previously worked for Kitsap County for approximately 9 years and was the lead commercial appraiser for multifamily, commercial, industrial, and special use properties. Prior to working for the county, he was an appraiser in the private sector for 6 years. Scott's expertise includes property tax law, historic and contaminated property valuation, low income housing tax credits, and government subsidized apartments. Scott is a graduate of Washington State University with a degree in Business Management and Economics. He can be reached at (360) 570-5875 or by e-mail at [ScottS@dor.wa.gov](mailto:ScottS@dor.wa.gov).

In August 2006, the Utilities Program welcomed cartographer **Sandra (Sandi) McAuliffe** to the Property Tax Division. Sandi came to us from the Department of Transportation, where she worked on updating their city map layer. In the past, Sandi has worked for the Department of Natural Resources on geology maps, evacuation maps, and aquatic land ownership maps; Thurston County GeoData; FEMA (disaster relief maps); and timber stand maps. Sandi's work includes adding annexations to the sales tax city boundaries, making corrections to the sales tax and Tax Code Area boundaries, and being available to other Department of Revenue divisions for GIS projects. She can be reached at (360) 570-5893 or by e-mail at [SandiM@dor.wa.gov](mailto:SandiM@dor.wa.gov).

**Harold Smith** was promoted to the Exemptions and Deferrals Program Manager position in the Property Tax Division effective January 1, 2007. Harold has a BS in Numerical Analysis and a MBA in Finance from the University of Washington along with a wide variety of experience in both the public and private sectors. Since joining the Department of Revenue's Property Tax Division in 1998, Harold's responsibilities have included administering the exemption, deferral, and special assessment programs for senior citizens and disabled persons; monitoring the taxable status of nonprofit organizations; and serving as the technical specialist for Boards of Equalization and property tax levy administration. His knowledge, abilities, and professionalism bring a credibility that is recognized by both internal and external stakeholders. Harold can be reached at (360) 570-5864 or by e-mail at [HaroldS@dor.wa.gov](mailto:HaroldS@dor.wa.gov). ♦

*We make a living by what we get, but we make a life by what we give.*  
— Winston Churchill

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