Washington Department of Revenue, Property Tax Division

June 2006

Volume 6, Issue 2

Inside this issue:

Levy Review Program	*2*
Board of Equalization Rules Updated	*3-4*
Personal Property Assessment Issues	*4-6*
Accreditation Program	*6-8*
Initiative 747 Superior Court Ruling	*8*
Staff Changes	*9*

Special points of interest:

- **Quarterly Reminders (see pages 4-5)**
- **Upcoming Training (see page 8)**

Which Sail to Raise

By Peri Maxey, Assistant Director

Editor's Note: *After 33 years of service with the state of Washington (28 years with the Department of Revenue), the Property Tax Division's Assistant Director, Peri Maxey, will be retiring on June 30, 2006.*

It is really easy to retire, once I made the decision, but it is really difficult to say goodbye. Like everyone before me, I think about my career and the opportunities it gave me. I've had some of the best jobs I could imagine. That doesn't mean it wasn't stressful or difficult to make some of the hard decisions. It means I was involved with work that was meaningful, challenging, and met some of the best people around. And, I had fun all along the way. I will miss that feeling of accomplishment one gets when they have helped a taxpayer work through a problem and I will miss the camaraderie. My dog is going to have to fill a big role in that regard. I learned so many things from so many people, and I feel grateful that I have worked with many of you both within the Department and outside. I reminisce a lot now and laugh about the silly things that happened along the way. If only I had kept a journal, but fortunately I didn't.

As I leave, there are still the same questions being asked – do we need property tax reform and what does it look like? The system is very intricate and not easily changed. Relief for one party means more taxes for others. Education and local government services are some of the most important programs in our communities. With the most recent Superior Court ruling on Initiative 747, new ideas will surface and the Legislature will again look at different options. I will be watching from the sidelines knowing the Property Tax Division has a wonderful and dedicated staff of people who will be there to meet the challenge and provide information to help make those difficult decisions. My new issues will be much different; which sail to raise and how to keep from falling overboard – maybe it isn't all that different.♦

Levy Review Program — First Cycle Completed

By Leslie Mullin, Levy Auditor

The levy review program was implemented in 2002. Two-thirds of the audits were performed in the first cycle.

The first cycle of the levy review program is now completed, and the second cycle is in full swing.

For the counties visited so far . . . A big "thank you" is in order. Your knowledge and patience have been very much appreciated.

It is hard to believe that it has already been a year since I embarked on my first levy review for the Property Tax Division. While I have not yet had a chance to meet all of the county assessors and their staff, the opportunity will certainly present itself within the next couple of years. The levy review program was implemented in 2002 and Fletcher Barkdull performed about two-thirds of the audits in that first cycle. The first cycle of the levy review program is now completed, and the second cycle is in full swing.

For the counties I have visited so far, a big "thank you" is in order. Your knowledge and patience have been very much appreciated. Levies can sometimes become very complicated, and it was reassuring to know that the "experts" in these counties were just a phone call away to answer any questions I may have had.

Overall, the first cycle of the levy review program was successful and a great learning opportunity not only for the counties, but also for me. One issue consistently addressed in the audits revolved around the taxing district's completion of their resolution/ordinance. According to RCW 84.55.120:

> *"No increase in property tax revenue, other than that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, may be authorized by a taxing district, other than the state, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authorizing the increase in terms of both dollars and percentage. The ordinance or resolution may cover a period of up to two years, but the ordinance shall specifically state for each year the dollar increase and percentage change in the levy from the previous year."*

Based on the Department's interpretation of this statute, the resolution should be:

- A document separate from the budget certification.

...we are in the process of simplifying the resolution form and will be providing an educational brochure to the taxing districts that explains the levy process.

- Calculated using *both* the dollar increase and percentage increase over the previous year's *actual levy* and not the previous year's highest lawful levy, unless they are the same amount.
- Adopted by a district to increase their *highest lawful levy* from the previous year (to protect banked capacity).
- Adopted by a district to increase their *actual levy* from the previous year.
- Adopted prior to the assessor calculating the levies.
- Submitted to the assessor and not the county legislative authority.

Most of the counties audited had taxing districts that were not completing their resolutions according to the statutory requirements. As a result, we are in the process of simplifying the resolution form and will be providing an educational brochure to the taxing districts that explains the levy process. In addition, the upcoming levy training will focus more on the resolution than it has in the past. We also encourage the assessors to continue educating their taxing districts about the completion of resolutions.

Second Cycle – What to Expect

The second cycle of the levy review program started with Jefferson County and will continue with the counties that were audited during the first year of the first cycle of the levy review program. During the second cycle, we have decided to focus on whether the county implemented the suggestions and made the corrections recommended in the first audit as well as a review of excess levy calculations. The review of excess levies will include standard excess levies (such as fire districts), maintenance and operations, transportation

(Continued on page 3)

Levy Review Program — First Cycle Completed

(Continued from page 2)

vehicle fund, and capital project fund levies for school districts along with voted bond levies for all districts. In addition, based on the findings in the first audit, some regular levy calculations may be reviewed. Since part of the second cycle is tailored to the needs of each individual county, the information requested by the Department may be different for each county.

The counties scheduled for audits during 2007 include Jefferson, Island, Mason, Kitsap, Kittitas, Garfield, Asotin, Yakima, Klickitat, Clallam, Spokane, Lincoln, Adams, and Grant. During 2008, Benton, Chelan, Columbia, Douglas, Ferry, Franklin, Grays Harbor, Okanogan, Pacific, Pend Oreille, Skamania, Stevens, Wahkiakum, Walla Walla, and Whitman counties will be visited.

The primary goals of the levy review program are to ensure the accuracy of the levy calculations and provide educational assistance to counties. The audit results from the levy review program have provided us with ideas on how to improve our forms and brochures, what areas to focus on at levy training, and which sections to update in the levy manual to ensure a clear understanding of the levy process. They have also presented an opportunity to conduct personal conferences with the assessor and his or her staff to assist with any questions they may have. In addition, we always welcome phone calls and emails from counties and taxing districts for assistance.

I look forward to the upcoming year and the opportunity to meet with the remaining counties I have not yet had a chance to visit. See you soon!♦

The primary goals of the levy review program are to ensure the accuracy of the levy calculations and provide educational assistance to counties.

Board of Equalization Rules Updated

By Harold Smith, Appeals Specialist

The Department of Revenue is nearing the completion of the process used to update the WAC (Washington Administrative Code) as it pertains to the 39 local Boards of Equalization. The Boards are local agencies that operate independently from the assessor's office. A Board's primary purpose is to hear individual appeals filed by taxpayers who feel their property has been improperly valued by the assessor. The Boards are the key to the administrative appeal system, providing taxpayers with an affordable, practical alternative to filing a court action when their property is over-valued. They also decide certain other disputes that are not based on value, such as exemption decisions that are made by the assessor.

This revision effort started in the summer of 2005 after several of the clerks and administrators of local Boards reminded us that a revision was long overdue. Jim Winterstein, Property Tax Counsel, led us through the process of notifications, hearings, and meetings. While he was assisted by property tax staff, some of the best suggestions came from clerks, administrators, and Board members. The proposed changes are passing through the final reviews and will probably be adopted near the end of June. In July, we will distribute the new WACs to all the Boards, assessors, and other interested parties that have requested notification. The revised rules will be incorporated into the BOE Manual which the Department maintains online at www.dor.wa.gov.

Many of the changes were of the housekeeping variety. Since the last revision in the mid nineties, there have been a number of changes in the law that needed to be included in rule. These included specific updates of the Boards' jurisdiction over new exemptions, filing deadlines

(Continued on page 4)

A Board's primary purpose is to hear individual appeals filed by taxpayers who feel their property has been improperly valued by the assessor.

The Boards provide taxpayers with an affordable, practical alternative to filing a court action when their property is over-valued.

This Quarter's Reminders

July 1

Appeals to be filed to the County Board of Equalization by July 1 or within 30 days of the date of notification. County legislative authority may extend the deadline from 30 days up to 60 days by adoption of local ordinance/rule. (RCW 84.40.038)

July 15

County Boards of Equalization meet in open session. Minimum session is three days; maximum session is four weeks. Under certain conditions they may meet earlier if authorized by county commissioners. (RCW 84.48.010) Budget being prepared by county officials and local taxing districts. (RCW 36.40.010)

August 1

Determinations on applications for property tax exemptions shall be completed by the Department of Revenue. (RCW 84.36.830)

August 8 (Second Monday)

Last day for county officials to file estimated budgets with county auditor for the ensuing fiscal year. (RCW 36.40.010 and .030)

August 20

Final values of state assessed properties to be issued.

August 31 (On or before)

County assessors shall be informed by the Department of Revenue of properties determined to be exempt from the property tax. (RCW 84.36.835) New construction is placed on

(Continued on page 5)

Board of Equalization Rules Updated

(Continued from page 3)

and manifest error corrections. Minor changes were made to language and other details to bring us forward in time, including permitting the use of audio-recording devices instead of merely tape devices.

Several rules were changed to clarify more complex and sometimes misunderstood issues. We dealt with the appellant's right to withdraw an appeal. Examples were added to clarify the assessor's "presumption of correctness" and what it takes for an appellant to overcome it. The changes do a better job of explaining the Board's role in omitted property disputes.

Reconvening the local Boards has been a hot topic in the last couple of years. The revised rules clarify that the "assessor's option" to request a reconvening is based on an affidavit that is offered at the assessor's sole discretion. A new option for reconvening was created to assist taxpayers that get caught in appeal proceedings that go on well past the next valuation.

If you have comments on the process or have ideas for future revisions, please contact me at (360) 570-5864 or by e-mail at harolds@dor.wa.gov.♦

PROPERTY IN MOTION

Personal Property Assessment Issues

EDITOR'S NOTE:

Pete Levine – Appointment as Personal Property Supervisor

Amidst some of the changes in the Property Tax Division, the Property in Motion section of the newsletter has had its own – that is, some of you may have noticed a temporary lull in the section articles. This was primarily due to Neal Cook's promotion as the Program Manager in the Utility Section. However, we are now pleased to announce the recent appointment of Pete Levine as the new Personal Property Supervisor. Pete will be taking over Neal's prior responsibilities including continuing on with the Property in Motion section of the newsletter.

Many of you know or may recognize Pete, as he has been with the Department for over 10 years, serving as a Regional Supervisor in the Ratio Program over the last 4½ years. Prior to that, Pete was a Property Tax Specialist in the areas of education and the current use program. He has also held positions as a Property Tax Auditor and Property Tax Appraiser doing personal property audits, non-profit exemption determinations, and ratio appraisals. As well, many of you might be familiar from the classroom, as he has assisted with teaching the Intro and Advanced Personal Property Courses, the Fundamentals of the Assessor's Office, and the IAAO Course 101 - Fundamentals of Real Property Appraisal.

Pete will continue to serve as the Region-1 Ratio Supervisor in an acting capacity until his replacement is named. Pete's new duties include the supervision of Property Tax Support Staff, along with continuing to provide consistency in the assessment of personal property, where he looks forward to developing relationships and conferring with county staff, taxpayers, and stakeholders involved in the valuation and administration of personal property. Pete can be reached at PeteL@dor.wa.gov or by telephone at (360) 570-5884.

Electrical Manufacturing M&E, Electronic Equipment, and CNC devices – a Q&A regarding the aspects and issues associated with the assessment and valuation.

Recently, we have received some questions regarding aspects and issues associated with the assessment and valuation of the Electrical Manufacturing M&E, Electronic Equipment, and CNC

(Continued on page 5)

Personal Property Assessment Issues (cont.)

(Continued from page 4)

devices. The following is from the 2006 Personal and Industrial Property Valuation Guidelines, in which the Department provided specific Q&As to these matters and we hope will serve to provide guidance.

Valuation of Electrical Manufacturing M&E, Electronic Manufacturing Equipment, and CNC devices

1. **Q.** The 2001 assessment year had indicators for Electrical Mfg. M&E and Electronic Mfg. Equip. What is the difference between the two?

   A. We inadvertently deleted Electronic Manufacturing Equipment from the *Index* when we added the Microchip Manufacturing equipment a few years ago. For 2006, we have added the category back in, so that it now reads as follows:

Electrical Manufacturing M&E	*12*
Electronic Equipment	*24*
Electronic Manufacturing Equipment	*24*

2. **Q. That's** pretty clear, but how about a definition of Electrical Manufacturing M&E?

   A. Electrical Manufacturing M&E is equipment that is used in the manufacturing of "electrical equipment," that is, things like toasters, radios, televisions, clocks, and other devices that use electricity to operate but are NOT "high tech" in nature.

   Electronic Manufacturing Equipment, on the other hand, is used to manufacture items that have what some would call integrated circuitry (high tech). These items change often with technological advances. Examples include cell phones, PDAs, and computers, but exclude chip manufacturing equipment. Printed circuit boards would also be an example of "electronic equipment" manufactured by electronic manufacturing equipment.

   Electronic manufacturing equipment is the machinery that manufactures the product, and that product is one that becomes obsolete quickly. This often makes the manufacturing equipment obsolete quickly, too, hence the shorter life. Also, this manufacturing equipment does not tend to have separate computer numeric control (CNC) units; it is all in one unit so the entire unit must be replaced when obsolete. You can't just update the CNC component.

3. **Q.** CNC equipment both runs on electricity and is computerized. From your statement, it appears that all CNC equipment should now be a 24 schedule. Correct?

   A. Wrong. The confusion comes from other computer-controlled equipment used in manufacturing to control heavy equipment that has a longer life than the computer equipment itself. Here we assign the same life to all the components as one economic unit, the life of the machinery, not the life of the computer component. Machines valued using the 7.5 percent table often include computerized components, but they are really just part of the same machine. Therefore, we apply the same table to the whole (7.5 percent).

   The 24 percent table is for equipment that is used to make electronic equipment and components that have a relatively short economic life and do not control other equipment.

(Continued on page 6)

This Quarter's Reminders

(Continued from page 4)

current assessment roll up to August 31 at the assessed valuation as of July 31 of that year. (RCW 36.21.070 through 36.21.090)

September & 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 6 (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 shall 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)♦

Personal Property Assessment Issues (cont.)

Electronic manufacturing equipment is valued using the 24% table because the equipment becomes obsolete quickly.

(Continued from page 5)

4. **Q.** How does this relate to CNC Milling Machines?

   A. A **milling machine** is a machine used for the complex shaping of metal (or possibly other materials). Milling machines can perform operations such as cutting, planning, drilling, routing, etc. They can be either manually controlled (table 12) or Computer Numerically Controlled (CNC) (table 14) and are not part of production lines, but they are associated with machine shops.

   CNC milling machines or machine shop equipment are valued using the 14 percent table. Machine shop equipment without a CNC component is valued using the 12 percent table. Equipment used to manufacture electrical equipment with a CNC component are valued the same as the equipment or the production line, table 12 or 7.5. Electronic manufacturing equipment, with or without a CNC component, is valued using the 24 percent table because the equipment becomes obsolete quickly.

5. **Q.** What about Production Systems Computers with links to longer-lived equipment?

   A. When this type of equipment is purchased separately from the longer-lived equipment, it may be valued using a shorter life table, probably the 24 percent table. However, allocation of the purchase of the longer-lived equipment to separate out the production systems computers should not be a basis to value those assets in this way. When these assets are part of a single unit with a longer life, they should be valued at the longer life.♦

Any person valuing real property for purposes of taxation must be an accredited appraiser.

Measuring what we do is vitally important. Performance measurement can assist in illustrating a number of things, such as, "Are we meeting stakeholder expectations?" or "Are we timely in completing a service?"

Routine measurement of data provides decision-makers with information regarding trends, where and when resources are needed, and if improvement strategies have produced desired outcomes.

The Department of Revenue's Property Tax Division staff have routinely tracked the performance of our programs for many years, with the information having been utilized and reported internally. As part of our ongoing effort to keep you informed, we will highlight one of the Property Tax Division programs and some of its corresponding performance measurements each quarter.

To become an accredited appraiser, an individual must have one year of qualified appraisal experience and pass the Accreditation exam.

Property Tax Division Program: *Accreditation*

Any person responsible for valuing real property for purposes of taxation must be an accredited appraiser. The Education Section (Velinda Brown and Patty Concepcion) of Property Tax is responsible for administering the Accreditation Program for real property appraisers who value real property for ad valorem purposes. To become an accredited appraiser, an individual must have one year of qualified appraisal experience and pass the accreditation exam *or* qualify for a waiver. To qualify for a waiver, the applicant must have successfully completed IAAO Course 101 or its equivalent or be licensed/certified by the Department of Licensing. Within three years after

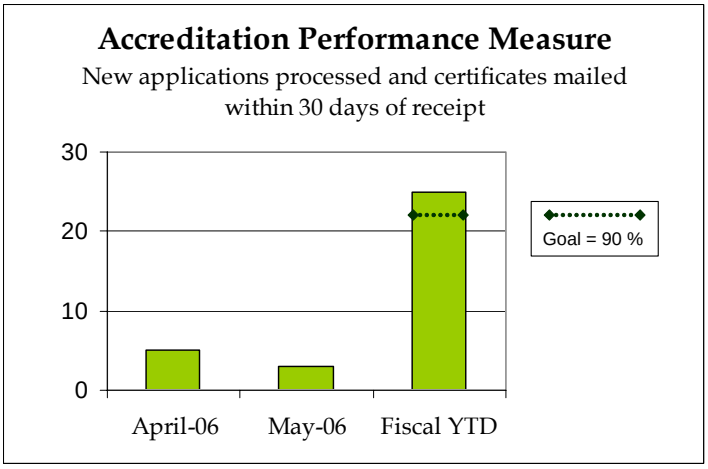
(Continued on page 7)

Performance Measure Corner (cont.)

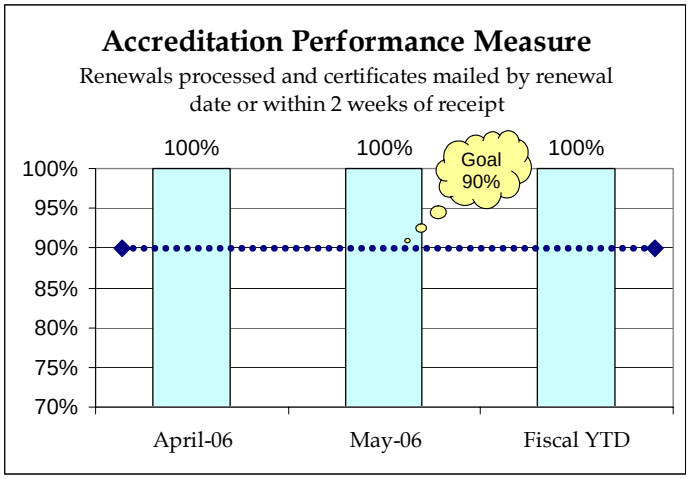
(Continued from page 6)

acquiring an accreditation certificate, the appraiser must have successfully completed15 hours of the Uniform Standards of Professional Appraisal Practice (USPAP) training. To maintain their accreditation, appraisers are required to complete 15 hours of continuing education every two year renewal period.

One of the means we utilize to determine if we are providing timely service to the accredited appraisers in the state is to routinely measure how timely we are in processing both new applications and renewal applications. So far this fiscal year (11 months), we have processed 22 new Accreditation applications. All of the applications were processed within 30 days of receiving all requisite information. (Thank you Velinda!)

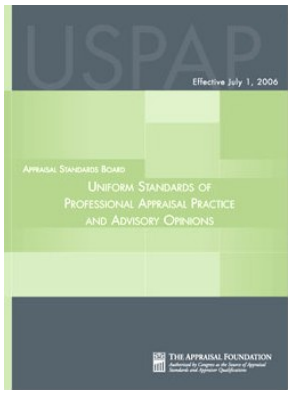


In addition, this fiscal year (11 months) we have processed 160 renewal applications. All of the renewal applications were processed within two weeks of receipt or prior to the renewal date. (Great work Patty!)



We believe these numbers show that we are being timely in processing applications. One way assessment staff can help ensure timely processing is to use and completely fill out the most current application form, which can be accessed on the Department of Revenue's website under

(Continued on page 8)



Appraisers must complete 15 hours of USPAP training within three years of becoming Accredited.

Appraisers are required to complete 15 hours of continuing education every two years to maintain their Accreditation status.

Assessment staff can help ensure timely processing of their Accreditation application by filling out the form completely.

2006 Upcoming Training

(State/County Personnel ONLY)

July & August
No classes scheduled

September 12-13
Basic Levy Training
Ellensburg — Free

September 14
Senior Levy Training
Ellensburg — Free

September 19
Senior Exemption/Deferral
Everett — $50

September 20
Senior Levy Training
Tacoma — Free

September 21
Senior Exemption/Deferral
Tumwater — $50

September 26
Senior Exemption/Deferral
Moses Lake — $50

October 16-20
IAAO Course 101
Tumwater — $200

IAAO Course 312
Tumwater — $275

Residential Modeling Using SPSS
Tumwater — $200

October 25
Mobile Home Appraisal
Ellensburg — $50

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

Performance Measure Corner (cont.)

(Continued from page 7)

Accreditation Forms (http://dor.wa.gov/content/forms/forms_prop.aspx#Accreditation). Remember to include copies of all the certificates from the classes they wish to use for their renewal, even if they are WSACA/DOR classes.

We are continuing to pursue additional ways of providing great service in this program. One of the measures we hope to have in place soon is the opportunity for assessment staff to look-up their Accreditation renewal dates on the internet. This may alleviate some of the effort for appraisers to locate their renewal date, as well as, reduce time our staff spend on contacting appraisers that are late in filing timely renewals. When Accreditation renewal dates become available on the internet, we will send out an announcement. If you have input to share on the Accreditation Program, please let us know.♦

Initiative 747 — Superior Court Ruling

By Peri Maxey, Assistant Director

Initiative 747, which voters approved in 2001, has imposed a 1 percent limit on increases in property tax levies since 2002. Several nonprofit corporations and Whitman County challenged the initiative in King County Superior Court and the judge declared the initiative was unconstitutional. Attorney General Rob McKenna, whose office defended the initiative, announced he would file a direct appeal with the Washington State Supreme Court.

Unless the Supreme Court grants a stay of the lower court's ruling, I-747 may be replaced by Referendum 47, which voters approved in 1997. Referendum 47 allows for annual increases in regular property tax levies of up to six percent. The ruling only affects taxes levied for 2007 and beyond. [Note: The ruling is retroactive in that under the court's ruling I-747 has been invalid since it was passed, not just prospectively. However, there is no basis to go back to levies previously established and raise them and collect additional taxes].

A preliminary legal analysis suggests that local taxing districts may be able to increase their tax levies by up to six percent in 2007, plus a certain amount of "banked capacity" that would be the difference between the 1 percent increase in taxes they levied under I-747 and what they could have levied under Referendum 47. For smaller districts this would be the difference between 1 percent and 6 percent, but for districts with populations of 10,000 or more, it would be the difference between 1 percent and the Implicit Price Deflator (IPD) a measure of inflation that averaged about 2 percent from 2002 through 2006.

Taxing districts are not required to increase their taxes by the maximum, and some have already indicated publicly that they will not seek the maximum increase allowed. More analysis of the ruling is being done. The state is waiting to see if the Supreme Court accepts the direct appeal.♦

"Opportunity is missed by most people because it is dressed in overalls and looks like work." —Thomas Edison

Staff Changes in the Property Tax Division

Jay Fletcher

Jay Fletcher has accepted an appointment as Supervisor in the Utility Valuation Program. Jay moves from his role as a Property and Acquisition Specialist 5 (Utility Appraiser) to Property and Acquisition Specialist 6 position in the Olympia office, where he will be responsible for supervising the appraisers involved in utility company valuations, private rail car valuations, and the PUD Privilege Tax Program.

Jay has worked for the Department of Revenue since 1986. Before becoming a Utility Appraiser in 2000, Jay worked in the Ratio Valuation Program as a Personal Property Auditor and has also worked in the Compliance Division as a Revenue Officer. Prior to working for the Department, Jay worked as: Accounts Payable Auditor for Wagner Mining Equipment; Independent contractor-Registered Representative-Stock Broker; Credit Sales Manager for Whirlpool Acceptance Corp. where he managed other staff members; and Merchandising Representative for American Brands. Jay holds a B.A. in Business Administration, majoring in Finance.

Jessica Griffith

Jessica Griffith is the newest member to the Utility Valuation Program team. Jessica is transferring from a Property and Acquisition Specialist 3 (Property Tax Auditor) position in the Ratio Valuation Program to a Property and Acquisition Specialist 4 in-training position in the Olympia office. Jessica will be responsible for utility company valuations, private rail car valuations, and the PUD Privilege Tax Program.

Before becoming a Property Tax Auditor, Jessica worked in the Utility Section of the Division, where she had an opportunity to assist with appraisals of private rail cars and airlines. Prior to working for the Department, Jessica was a supervisor of bookkeeping for Home Depot, auditing and ensuring compliance of internal control procedures. Jessica holds a B.A. in Business Economics with an emphasis in Accounting.♦

Washington Department of Revenue, Property Tax Division

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

Phone: 360-570-5862
Fax: 360-586-7602
Email: ShawnK@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.

Department of Revenue

Property Tax Division

P. O. Box 47471
Olympia, Washington 98504-7471

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	Shawn Kyes	(360) 570-5862	ShawnK@dor.wa.gov
Appraisals & Audits for Ratio Study	Pete Levine Dave McKenzie	(360) 570-5884 (360) 260-6196	PeteL@dor.wa.gov DaveM@dor.wa.gov
Annexation/Boundary Change Rules	Harold Smith	(360) 570-5864	HaroldS@dor.wa.gov
Boards of Equalization	Harold Smith	(360) 570-5864	HaroldS@dor.wa.gov
County Review Program	Shawn Kyes	(360) 570-5862	ShawnK@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	Shawn Kyes	(360) 570-5862	ShawnK@dor.wa.gov
Education & Training for County Personnel	Patty Concepcion	(360) 570-5866	PattyC@dor.wa.gov
Forest Tax General Information		1-800-548-8829	
Forms	Velinda Brown	(360) 570-5865	VelindaB@dor.wa.gov
Industrial Property Valuation	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Legislation	David Saavedra	(360) 570-5861	DavidS@dor.wa.gov
Levy Assistance	Harold Smith	(360) 570-5864	HaroldS@dor.wa.gov
Mobile Homes	Pete Levine	(360) 570-5884	PeteL@dor.wa.gov
Nonprofit/Exempt Organizations	Mike Braaten	(360) 570-5870	MichaelB@dor.wa.gov
Personal Property	Pete Levine	(360) 570-5884	PeteL@dor.wa.gov
Railroad Leases	Jay Fletcher	(360) 570-5876	JayF@dor.wa.gov
Ratio Study	Deb Mandeville	(360) 570-5863	DebM@dor.wa.gov
Real Property	Howard Hubler	(425) 356-2939	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
Technical Programs	Kathy Beith	(360) 570-5868	KathyB@dor.wa.gov
Utilities			
❑ **Certification of Utility Values to Counties**	Ha Haynes	(360) 570-5879	HaH@dor.wa.gov
❑ **Code Area/Taxing District Boundary Changes & Maps**	Jane Ely	(360) 570-5894	JaneE@dor.wa.gov
❑ **Public Utility Assessment**	Neal Cook	(360) 570-5877	NealC@dor.wa.gov
❑ **PUD Privilege Tax**	Jessica Griffith	(360) 570-5898	JessicaG@dor.wa.gov