

# Property Tax Advisory

Property Tax Advisories are interpretive statements authorized by RCW 34.05.230.

NUMBER: PTA 2.1.2009

ISSUE DATE: 02/02/09

## Property Tax Bulletins Cancelled

PTB #	Title	Reason for Repeal
68-1	Assessment of fertilizers and insecticides held by farmers	The information predates the enactment of the property tax exemption for business inventories and is no longer needed.
71-2	Destruction of personal property detail listing	The information regarding record retention is sufficiently covered by Preservation and Destruction of Public Records Act, Chapter 40.14 RCW. The retention schedules can be obtained from the Property Tax Division of the Department of Revenue.
71-12	Senate Bill 37: Segregation of property - delinquent taxes	This document explains the effect 1971 legislation on the segregation of property when delinquent taxes are outstanding. WAC 458-07-035 sufficiently addresses this issue.
71-17	Chapter 35, Laws of 1971, 1 <sup>st</sup> ex. Session	This document explains the effect of 1971 legislation on the receipting requirements of RCW 84.56.060. This information is no longer needed.
74-7	Classification of bank personalty	This document provides guidance regarding the classification of bank equipment for assessment purposes. This information is included in the current definition of "personal property" found in WAC 458-12-005 and has been incorporated into the personal property valuation schedules, which can be obtained from the Property Tax Division of the Department of Revenue.
78-2	Revaluation of property out of cycle.	This document explains the procedure county assessors are to follow when properties are revalued outside the county's normal revaluation cycle. This

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360)753-3217. Teletype (TTY) users may call 1-800-451-7985.

Please direct comments to:  
Department of Revenue  
Property Tax Division  
P O Box 47471  
Olympia, Washington 98504-7471  
(360) 570-5865

**Property Tax Bulletins Cancelled**

<b>PTB #</b>	<b>Title</b>	<b>Reason for Repeal</b>
		information is currently provided in chapter 458-07 WAC (Valuation and revaluation of real property).
81-2	New construction - valuation	This document explains that a previous PTB (79-1) was rescinded. This subject matter is currently addressed in WAC 458-12-342.
83-7	Timber excise tax credit for personal property tax	This document explains how to compute the personal property tax credit provided in RCW 84.33.077, and the information a harvester must provide to claim the credit. This information is now provided in WAC 458-40-690.
85-1	Taxation of Christmas trees	This bulletin identifies criteria for determining the property and forest tax liabilities for different types of Christmas tree operations. It contains out-of-date information as a result of 1995 legislation.
86-2	Determining fair market value of forest land not classified or designated under chapter 84.33 or 84.34 RCW	This bulletin was issued to establish a uniform policy in determining the fair market value of forest land not classified or designated under chapter 84.33 or 84.34 RCW. This information is no longer necessary as all land not classified or designated as "current use" is valued at true and fair value (RCW 84.40.030).
86-3	Additional tax calculation, current use lands (open space).	This information is superseded by PTB 95-2
89-3	Treatment of "manifest errors" on the part of taxpayers	This document identifies the remedy a taxpayer has regarding an overpayment resulting from a "manifest error" by the taxpayer in a personal property listing. This information is included in WAC 458-14-005.
91-1	Five year average grain price	The information provided in these documents is out-of-date and no longer needed.
91-17	1992 Five year average grain price	The information provided in these documents is out-of-date and no longer needed.
93-1	1993 Five-year average grain price	The information provided in these

**Property Tax Bulletins Cancelled**

<b>PTB #</b>	<b>Title</b>	<b>Reason for Repeal</b>
		documents is out-of-date and no longer needed.
94-1	1994 Five-year average grain price	The information provided in these documents is out-of-date and no longer needed.
95-1	1995 Five-year average grain price	The information provided in these documents is out-of-date and no longer needed.
91-12	Record of Board of Equalization hearings	This document explains that Board of Equalization hearings are to be recorded, but the recordings do not have to be transcribed. This information is unnecessary; it is provided in either WAC 458-14-095 or incorporated in the Board of Equalization Manual, which can be obtained from the Property Tax Division of the Department of Revenue.
95-2	Additional tax calculation - current use lands (open space)	The information is currently provided in WAC 458-30-300. The attached form is also incorrect.
97-1	Procedures for assessment of state timber sales	This information is proved in WAC 458-12-320 as adopted on April 5, 2000.