Happy Holidays!

By David Saavedra, Program Coordinator

Upon reflecting over previous newsletters issued in 2002, I realized that quite a bit happened this year. Some of the major events included…..

◆ We officially announced the commencement of the County Review Program in March 2002. This program is the result of making some changes in our organization’s structure. Since it's inception, the County Review Program has completed the field work for two county reviews. Those reports are currently in the process of being finalized.

◆ We finished the other aspects of our Division's reorganization efforts -- combined the real and personal property auditors and appraisers under the Ratio Valuation Program; established the Valuation Advisory Team; and implemented a Levy Auditing Program. Reports for the first two county levy audits will be issued soon.

◆ Governor’s Directive No. 02-01 was issued in February 2002 in response to Washington State’s $1.6 billion dollar budget deficit crisis. This directive announced the immediate enforcement of a temporary hiring and travel freeze. In response to this announcement, we reported in our March newsletter that we would be cutting back on our capacity to provide services to the counties since we were not fully staffed. The hiring and travel freezes were eventually lifted, but we continued to operate understaffed. On December 17th, the Governor announced his proposed budget for the 2003-2004 biennium in response to the state's current $2 billion budget deficit. In conjunction with his proposed budget announcement, the Governor has once again directed all agencies to immediately enforce a modified hiring freeze. Fortunately, the Property Tax Division is fully staffed now, and despite the budget situation, we feel that we are more poised than ever to service county needs because we have reorganized our programs to function in a leaner, more effective way.

◆ In October, our Assistant Director, Sandy Guilfoil, announced she was leaving the Department of Revenue for greener pastures. After five years at the helm of the Property Tax Division and after orchestrating a major
reorganization effort of this office, Sandy departed. She left us as an organization that is more clearly focused and poised to supervise the state’s property tax system. We are also in a better position to be of assistance to counties.

Although we are sad to lose Sandy, we are also fortunate to have Gary O’Neil as the new Assistant Director. With Gary’s many years of management experience in the Department, the Property Tax Division should not lose any momentum.

Finally, the Department of Revenue would like to recognize the eight outgoing assessors this year. They are: Ben Gassaway, Clark County; Kelly Leslie, Ferry County; Don McDowell, Grant County; Jerry Porter, Pacific County; Steve Thompson, Pend Oreille County; Sadie Charlene Cooney, Spokane County; Blanche Estep, Stevens County; and Kay Cochran, Wahkiakum County. Together, they take with them 143 years of experience as assessors. That’s just as assessors!

Since most of the outgoing assessors also worked in their respective assessment offices before they found the courage to run an election campaign, the outgoing knowledge and experience is actually much greater. Losing 143 years of experience certainly will not go unnoticed or unfelt among the assessment community. The institutional and experiential knowledge leaving these positions is simply staggering. To the eight outgoing assessors, thank you for all your years of hard work and dedicated public service!

As we close 2002 and look forward to 2003, the Property Tax Division would like to extend our wishes to everyone for a happy holiday and a wonderful new year. See you next year.

...David

Newly Elected Assessors

We are pleased to welcome the following new officials to the property tax arena:

Lucille “Lucy” Nielsen is the newly elected Wahkiakum County Assessor. Ms. Nielsen has 21 years of service to Wahkiakum County, working in the County Auditor’s Office. Lucy is eager for a new challenge and to learn the intricacies of the property tax system.

Lucy lives on Puget Island with her husband, who operates a boat repair facility. They have a daughter who teaches school in Plano, Texas, and a son who recently returned from Navy service to pursue a degree.

Duane Sommers is the newly elected Spokane County Assessor. Mr. Sommers spent 25 years in the public health field, including his service as the Director of the Eastern Washington Health Systems Agency. After retiring, he entered politics. Duane was first elected to the Washington House of Representatives in 1986, serving until 1991 and again in the late 1990s.

Duane recently returned from a trip to Hawaii, which he promised his wife “win, lose, or draw.”

Al Taylor is the newly elected Stevens County Assessor. Mr. Taylor most recently operated a fee appraisal firm in northeast Washington. Al is originally from Minnesota, where he held a management position with GE Capital Fleet. Al enjoys spending time horseback and motorcycle riding with his family on their 40-acres in Arden.

Bruce Walker is the newly elected Pacific County Assessor. Mr. Walker has over ten years of experience.
March 15
Utility company annual returns on standard form must be filed with the Department of Revenue. Penalties prescribed. (RCW 84.12.230, .260)

March 31
Applications for exemption from the property tax must be received by the Department of Revenue to avoid $10/month penalty. (RCW 84.36.815 and .825) Newly incorporated cities may establish boundaries. (RCW 84.09.030)

April 30
Personal property report on standard 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 that 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)

working for a local title company. Prior to that, Bruce spent 17 years in the commercial fishing industry. Mr. Walker looks forward to working on the office's current computer conversion to TerraScan. Bruce originally hails from Missouri, is married with three sons, and is an avid golfer.

Laure Grammer is the newly elected Grant County Assessor. Laure is a trained Programmer Analyst who began working with Grant County in 1989. She has also served as the GIS Administrator and developed the program for the current use program administered by the assessor. Laure’s plans for the future include the building and strengthening of bridges with other county officials, as well as further automation of the assessor’s office. Ms. Grammer is an avid reader, who enjoys dissecting manuals and developing software. Together with her husband, Laure has backpacked through many areas of the Cascade Mountains.

Appointed Ferry County Assessor in July 2002, Rachel Siracuse ran for office and was elected assessor this fall. A native of Ferry County, Rachel began working in the assessor’s office in July of 2000. During the 18 years prior to 2000, Rachel and her husband owned and operated a farm in Montana. Rachel is very motivated to be an effective assessor and serve the public. Goals for the upcoming year include training, implementing Arc View software, dealing with the economic effects in rural Ferry County, and continuing to provide customer service. Outside her official role, Rachel is active with her family that includes three teenagers.

Newly elected Clark County Assessor Linda Franklin is by no means a newcomer to the area of assessment. Linda has been the Chief Deputy since 1979. Linda has found her experience in the assessor’s office to be rewarding and was instrumental in the development and implementation of the GIS system in Clark County. Current challenges facing the assessor’s office are the growth within Clark County and a physical move within county offices that will co-locate the customer service area of the assessor, treasurer, and auditor. Together with her husband, Linda enjoys their grown family and outdoor activities that include cross-country skiing, kayaking, hiking, and an occasional rafting trip down the Salmon River.

Janet Walker, the current chief deputy of the assessor’s office, is the recently elected Pend Oreille County Assessor. Janet has been with the assessor’s office for nearly ten years. As chief deputy, Janet is familiar with the functions of an assessor's office having filled a multitude of roles within the office. There is no immediate change in line for the office; however, Janet is looking at a modification to the software program to include situs address for parcels. She looks forward to her assessor committee work with the issues of ratio and timber. Janet and her husband are very involved with their children and grandchildren. They also enjoy the natural beauty of Pend Oreille County on frequent camping trips. ♦

Constitutional Amendment Authorizes Multi-Year Levies for Fire Districts

By Kathy Beith, Levy Specialist

Most taxing districts are allowed to levy property taxes in excess of statutory limits as long as those excess levies are approved by a super-majority of the district's voters. Generally, excess levies (other than bond levies) are limited to a duration of one year. School districts have been the exception to this rule, as they have been authorized excess levies that can run for up to six years. Fire districts are now another exception to the one-year excess levy rule.

The 2002 Legislature adopted HB 2496 authorizing fire districts to obtain voter approval of excess levies that last up to six years. This bill added a new section to chapter 84.52 RCW authorizing two-year through four-year levies.
operation of a fire district and two-year through six-year levies for construction, modernization, or remodeling of fire district facilities. Although the bill was adopted during the 2002 Regular Session, a constitutional amendment was necessary in order for the new provisions to take effect.

At the November general election, Washington citizens approved an amendment to Article VII, section 2 of the Constitution of the state of Washington. Approximately 70 percent of the voters in the general election agreed with the constitutional amendment contained in House Joint Resolution 4220. The amendment adds language to Article VII, section 2 specifically allowing multi-year excess levies for fire protection districts.

Since the constitutional amendment has been approved, the provisions of HB 2496 become effective January 1, 2003.

In short, the Board in this informal hearing found that Safeway provided the only evidence in support of a value different from 20% of cost minimum percent good factor. The assessor provided no evidence about the floor/minimum value. As a result the Board regarded the 20% floor as “wholly arbitrary” meaning that the Department adopted the 20% without consideration of facts and circumstances. Nevertheless, while the Board acknowledged that a floor may be reasonable and appropriate they ruled that there was no support for the existing 20% floor as provided in the schedules. The Board also found that while the evidence provided by Safeway’s expert was not credible it was nevertheless the only evidence before them concerning the minimum value. Unable to apply the evidence and determine a value for older assets the Board instructed the parties to work it out or be prepared to offer evidence in support of an appropriate solution or conclusion of value.

Most of the counties found very few, if any, assets in use by Safeway fell into the category of assets old enough to fall below the floor. In most cases counties accepted Safeway’s recommendation for any assets that did require an adjustment, settling the issue. The Department’s valuation guidelines indicate that when the assessor finds good reason to apply percent good factors below the 20% minimum value, such as direction from court or board proceedings, lower percent good rates should be calculated and applied accordingly.
In the fall of 2002 each county filed a report with the Research Division of the Department of Revenue, known as the 2002 Abstract of Assessed Values. There were changes in the form due to the Farm Machinery and Equipment Exemption. This exemption has caused much confusion. Page 3 of 4 of the Abstract instructed assessors to report information concerning the assessment of personal property. The reported information is used to calculate the State Levy. Qualifying agricultural machinery and equipment is exempt from the state levy and therefore should not be included on the report except as part of the “Total Value” in the notation to the left of the reporting grid for Category No. 1. The value reported excludes all accounts or assets within an account that qualify for the exemption. The number of accounts includes only those that contain assets subject to the state levy. (Future editions of the form may be changed to make clearer what information is needed.)

Many counties have created sub-accounts or additional accounts to keep track of qualifying vs. non-qualifying accounts or assets. Only farm machinery and equipment can qualify for this exemption so all accounts that contain assets for any other category listed on the Abstract should be subject to the State Levy. (E.g. Supplies are non-qualifying assets, always subject to the State Levy.) Therefore, only Category No. 1 is affected by the Farm Machinery Exemption, all other categories are fully taxable and the exemption does not affect them. Line 10 of the report is where the total number of accounts, subject to the State Levy and the Assessed Value, is recorded.

The sum of Categories 1 – 8 minus 9 equal the total on line 10 only when the Head of Family (HOF) exemption has not been deducted. If the assessed value (AV) for Categories 1 - 8 is net of the Head of Family Exemption, the “Aggregate deductions” for the Head of Family exemption should still be listed for information only. Then clearly note that the HOF exemption has already been subtracted from the assessed values listed above. However, some county systems generate report totals that may not provide the data in this way. Clearly noting variations is very important so that the total AV subject to state levy is accurately reported on line 10. When the HOF exemption has been deducted from the assessed values reported on lines 1 – 8 please make a note of it in the space at the bottom of the form. Just state: “ASSESSED VALUES EXCLUDE HOF EXEMPTION.”

Since counties have already submitted these reports this article may seem unnecessary. However, you will be asked to provide a “final values” report in July to account for any changes that have occurred since you submitted the abstract.
Power Plant Cancellations Affect Transmission Plans

(Reprinted with permission from the Bonneville Power Administration's December newsletter, The Journal.)

Proposals to build new generators in the Northwest are disappearing under industry financial crunches, economic downturns and low energy prices. Plants proposed to connect to BPA’s transmission grid have dropped from 93 representing over 38,000 megawatts in the spring of 2001 to 57 plants bringing a potential 21,500 MW as of last month. This includes 16 wind farms representing 2,300 MW. Work has been suspended on another 4,300 MW of projects. That means fewer than half the original megawatts proposed may actually be produced.

BPA is moving ahead with a number of transmission projects that improve the system's reliability, but some work was principally designed to provide transmission service to some of the new power generators. BPA asked those plant developers to pay design costs up front and to commit to financing construction. That's different from past practice and came about when BPA agreed with the Federal Energy Regulatory Commission to seek developer dollars for projects designed specifically to integrate their plants. In addition, BPA is interested in attracting private investors to help fund the infrastructure program.

As power plants are canceled or delayed, those commitments have become more difficult to obtain. Progress has slowed on both the John Day-McNary line and a proposed line from northwestern Oregon to southwestern Washington while financial commitments are sought.

Property Focus: A Wind Generation Facility

By Chuck Boyce, Utility Valuation Supervisor

Walla Walla County and Assessor Larry Shelley can boast about having the location of the largest wind powered electric generating facility west of the Rockies. The Stateline Energy Center is owned and operated by Florida Power and Light (FPL Energy), consists of 399 wind towers, spanning over 50 square miles straddling the Washington-Oregon boarder. Each generating unit is 242 feet high (including the tower and blades) and weighs 150,000 pounds. The generating turbines were manufactured in Denmark by Vestas and have a name plate rating of 660 kilowatts at peak performance of 28.5 RPM. The total potential output for the project is 263 megawatts, enough energy to supply about 60,000 homes.

The facility was up and operating as of December 2001. PacificCorp Power Marketing (PPM) has agreed to purchase all of the power that the Stateline Energy Project can generate and in turn will distribute this energy to customers of electric utilities that choose to purchase green energy.

Soldiers' and Sailors' Civil Relief Act of 1940

By David Saavedra, Program Coordinator

Due to the current status of the U.S. Military, including reserves, being on heightened alert for possible activity, we have received interest and several questions regarding the Soldiers' and Sailors' Civil Relief Act of 1940 (50 U.S.C. Appx. § 501 et seq.). I'll just refer to it as the “Act” in this article, which is intended to provide some clarification about the Act and its provisions to the property tax obligations of military personnel. This
Federal Act has been in existence since 1940 and continues to apply to real and personal property tax matters as well as to other matters.

A common question is whether the Act provides relief from payment of the current year's property taxes for a taxpayer who is in active military service. In other words, is a taxpayer who is in active military service exempt from payment of the current year's property taxes? The answer to this question is no; the Act does not provide an exemption from payment of property taxes to a taxpayer who is in active military service.

The Act has three basic provisions applicable to property tax matters. One provision is to stop the sale of property for payment of delinquent taxes. There is another provision limiting interest to 6% and providing relief from penalties on delinquent taxes. A third provision allows a taxpayer to obtain a court order for a stay of enforcement of any tax or assessment. In effect, the third provision postpones full payment of property taxes and allows for installment payments during the period of the stay.

The Act potentially provides relief from the foreclosure or sale of the property of a person on active duty in order to enforce collection of property taxes. No action to enforce the collection of taxes or assessments with respect to personal property, money, or credits, or real property owned and occupied for dwelling purposes by a person in military service can be brought against a person in active military service unless a court first allows such action. (50 U.S.C. Appx. § 560(2)). If such property is sold or forfeited to enforce the collection of such tax or assessment, the military service person has the right to redeem or commence an action to redeem such property within six months after the termination of active service (or such longer period allowed by state law). (50 U.S.C. Appx. § 560 (3)).

A second provision of the Act provides some relief from penalties and interest on delinquent property tax obligations. Interest on delinquent property taxes (that became due prior to or during the period of military service) is limited to 6% per annum, and no other penalty or interest can be incurred. (50 U.S.C. Appx. § 560 (4)). The Department of Revenue has provided a form (REV 63 0025) for active military personnel to make application for relief of penalties and to limit interest to 6% per year.

The third major provision of the Act applicable to property tax matters provides additional relief that allows a taxpayer to apply to a court for a temporary stay of enforcement of any tax or assessment under 50 U.S.C. Appx. § 590 (1)(b). The court would hold a hearing to determine whether the ability of the taxpayer to comply with the terms of his or her tax obligation has been materially affected by reason of his or her military service. If the court finds that it has, it may grant the taxpayer a stay of enforcement. The stay of enforcement is subject to payment of the balance of principal and accumulated interest due, in equal periodic installments, during the period of the stay. Please note that this stay of enforcement is not automatic. The burden is on the taxpayer to petition a court of competent jurisdiction of the United States or of the State of Washington (e.g., the Superior Court of the county in which the taxpayer resides) to obtain a court ordered stay of enforcement. ✦
How are we doing?

We'd love to hear what you think about The Property Tax Review, so we have a couple different ways for you to send us your comments, questions and requests:

1. Send us an e-mail at: davids@dor.wa.gov

2. Fill out the form at the right, place it in an envelope and mail it to:

   Department of Revenue
   Property Tax Division
   Attn: The Property Tax Review
   PO Box 47471
   Olympia, WA  98504-7471

We hope to hear from you soon!

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Effective December 2002