

Property Tax Review

January 2012

Volume 13, Issue 1

Reflections on 2011

By Kathy Beith, Assistant Director

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As we begin 2012, we look ahead to a new year that will be filled with challenges and opportunities for the property tax community. The challenges are sure to come from stretched resources, difficult valuations of property in an unsteady market, declining values, and increasing levy rates. These and other difficult issues will increase the pressure on local taxing districts and property tax officials. There will also be opportunities to refine and improve property tax administration processes.

Beginning a new year is also a good time to review the successes we've had during the past year. There have been many.

- ▶ While faced with diminishing resources, the Department continued to provide assistance to county assessors, providing more than 50 advisory appraisals, as well as additional valuation advice and consultations.
- ▶ The Department approved 3 counties to begin annual revaluation during 2011: Lewis, Pacific, and Pend Oreille. Two additional counties (Mason and San Juan) were approved to begin revaluing property annually in 2012. By January 1, 2014, we anticipate the remaining 8 counties will also convert to annual revaluation.
- ▶ Assessment offices in 13 counties successfully transitioned to new assessors. New treasurers also took the helm in 9 counties. A wealth of knowledge and experience departed these county offices when the former officials left. However, the new assessors and treasurers have done a tremendous job of stepping in, identifying needs, and implementing improvements in their offices.
- ▶ The Department successfully defended its authority to assess fractional airlines in *Flight Options v. Department of Revenue*. Flight Options operates a fractional aircraft ownership program that provides customers access to a fleet of private aircraft, similar to a timeshare program. In a case of first impression nationally, the Washington Supreme Court held that Flight Options was an "airplane company" under the statute because it received compensation for transporting the fractional owners and that Washington could impose an apportioned property tax.

These are just a few of the successes we've observed in the last year. There have been many more accomplishments to be proud of at both the state and county levels. I know there will be some equally exciting achievements in 2012.

Happy New Year!

Kathy

Special points of interest:

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



This Quarter's Reminders

January 1*

Existing real and personal property is valued as of January 1 of the assessment year for taxes due and payable in the following tax year (RCW 84.36.005 and RCW 84.40.020).

January 15*

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

Also in January

- Property taxes can be paid once the treasurer has provided notification that the tax roll (based on last year's assessments) has been completed. (RCW 84.56.020)
- Personal property listing forms are mailed. (RCW 84.40.040)
- Renewals for deferral participants who received deferral in previous year are mailed—Deferral for Senior Citizens and Disabled Persons and Deferral Program for Homeowners with Limited Income. (RCW 84.37.050 and RCW 84.38.050)

February 29

Assessor submits the following reports to the Department of Revenue (DOR) Research and Legislative Analysis Division:

- xxxx Assessments and Levies Due in yyyy (xxxx is Assessment Year and yyyy is the Tax Year)
- County Senior Citizen Relief
- Final State Property Tax Levy Values
- Taxing District Levy Computation Worksheets (form REV 64 0007)

February 29

Treasurer submits the following report to DOR Research and Legislative Analysis Division:

- County Property Tax Collections (Calendar Year)

(Continued on page 4)

Taxability of Software

By Rick Bell, Ratio Section Supervisor

The Department of Revenue has received several questions regarding the taxability of software, and the differences between **canned** software, **custom** software, and **embedded** software. In 1991, the Legislature defined computer software (see WAC 458-12-251) and established valuation methods. Computer software is a set of directions or instructions that exist in the form of machine-readable or human-readable code, is recorded on a physical or electronic medium, and directs the operation of a computer system or other machinery and/or equipment. Computer software can be canned, custom, or a mixture of both.



What is custom software?

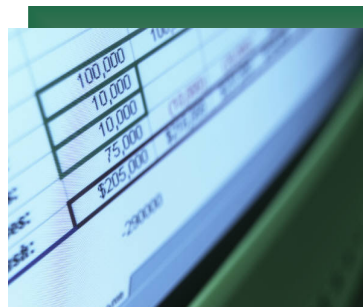
Custom software has been specially designed for the specific needs of a user. This includes modifications to canned software. It can be created in-house, by an outside developer, or by both. Custom software is exempt from property taxation, unless it is embedded.

What is canned software?

Canned software is designed for and distributed "as is" for multiple users without modifying its code. It is also referred to as prewritten or standard software. Canned software that is sold with computer hardware retains its identity as canned software, and should be valued as such if possible. Canned software is valued at 100% of its full acquisition cost for the first year, 50% its second year, and is exempt in its third year.

What is embedded software?

Embedded software can be either canned or custom, and resides permanently on some internal memory device in a computer system or other machinery/equipment that is not removable in the ordinary course of operation. This software is necessary for its routine operation – the computer system or machinery equipment will not operate without it. Embedded software typically has no separate acquisition cost, and is not a separate purchase from the computer system or machinery/equipment.



Embedded software is valued as an integral part of the computer system or other machinery/equipment in which it is housed, at the established life of the equipment.

What are some ways to determine if software is embedded?

The first question you need to ask: "Is this software necessary to make the equipment operate?" If the answer is yes, then it is

(Continued on page 3)

*If a due date falls on a Saturday, Sunday, or legal holiday, that due date becomes the next business day. (RCW 1.12.070)

Taxability of Software *(continued)*

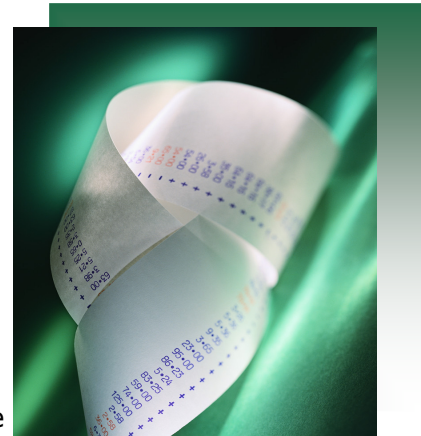
(Continued from page 2)

embedded software. If the software is not needed to make the equipment operate, but instead enhances the operation of the equipment, then it is either **custom** or **canned** software.

How a company books the acquisition cost of the software may cause some uncertainty. It becomes confusing when a company separately itemizes the software needed to operate the equipment, because it often appears to meet the definition of canned software. Therefore, it is important to ask whether software listed separately is needed to operate the equipment or not. If the equipment will not operate without the separately listed software, then it meets the definition of embedded. Also, sometimes a company may allocate a portion of the cost as software; this is a pretty strong clue that the software is embedded.

Examples

- ▶ ABC Company hires an outside vendor to create a new accounts receivable program for their computer system. The software the outside vendor creates is **custom** software and is exempt.
- ▶ ABC Company has “off the shelf” software purchases of \$1,000 for the last three years. How is it valued? This is **canned** software, so for the 2011 assessment year:
 - 2010 software purchased for \$1,000 is valued at 100%
 - 2009 software purchased for \$1,000 is valued at 50%, so its value is \$500
 - 2008 (and older) software purchased for \$1,000 is exempt
- ▶ ABC Company purchased a CNC (computer numeric controlled) lathe for \$10,000. They claim that the lathe itself was \$9,000 with a software component of \$1,000 to make up the \$10,000 total. The first question ask is if the \$1,000 software is needed to make the equipment operate or is it an enhancement. Chances are the software is needed for the lathe to operate; therefore, it is **embedded** software and should be valued as an integral part of that lathe. So a trend III MM is applied to the lathe as a whole unit.♦



to

2012 Upcoming Training *(State/County Personnel ONLY)*

Date	Course	Location	Cost
February 14-15	Collection, Interpretation, and Model Building of Income & Expense Data	DuPont	\$150
March 20	Reviewing a Forest Management Plan	DuPont	\$75
April 16-19	Fundamentals of the Assessor’s Office	DuPont	\$175
April 25-26	Introduction to Personal Property	Webinar	\$75

For further information, contact:

Patty Concepcion, Department of Revenue, Property Tax Division
 Phone: (360) 534-1361, Fax: (360) 534-1380, Email: PattyC@dor.wa.gov

This Quarter's Reminders

(continued)

March 1

Counties' new revaluation plans are due. (RCW 84.41.041, WAC 458-07-025)

March 15

- Utility company annual returns are due. Penalties apply. (RCW 84.12.230 and 260)
- PUD Privilege Tax Annual Reports are due. (RCW 54.28.030)

March 31*

- Nonprofit property tax exemption applications are due. Penalties apply. (RCW 84.36.815; 825)
- Property tax assistance claims for widows/widowers of qualified veterans are due. (RCW 84.39.020)

Also in March

- Assessors submit County Statistics for Comparison Report to DOR Property Tax Division. (form REV 64 0106)

April 30

- Personal property listing forms are due to the county assessor. Penalties apply. (RCW 84.40.020, 040, 060 and 130)
- Taxes are due. If taxes are less than \$50, full payment is due. If taxes are \$50 or more, one half of the payment is due. Second half payment is due October 31. (RCW 84.56.020)
- (Prior to May 1) PUD Privilege Tax billings are issued. (RCW 54.28.040)

For a complete version of the *Property Tax Calendar*, visit the Department of Revenue's website at this link:

http://dor.wa.gov/docs/Pubs/Prop_Tax/PropCal.pdf◆

Fixed Loads vs. Equipment Becoming Part of a Vehicle

By Mark Studer, Personal Property Appraiser

A revised Taxability of Motor Vehicles Property Tax Advisory (PTA 6.2.2011) has recently been issued. This PTA addresses the taxability of motor vehicles in general but specifically addresses several of the common questions regarding fixed loads and equipment attached to vehicles.

However, even with the PTA, there might be some additional questions as to what a fixed load is. Many of these questions result from interpreting the term "fixed load" to mean only that the load (or equipment) is affixed or attached to the vehicle, when in fact "fixed load" means that the load (or total weight) of the vehicle does not change from one trip to the next, hence the word "fixed". When reading the PTA, it is important to note that sometimes equipment attached to a vehicle may be exempt as becoming part of the vehicle. This is different from a fixed load, and the two have different criteria for exemption. Once you learn the difference between the two and refer to each separately, it will be easier to determine if the equipment is taxable or exempt.

Before we go into the differences between equipment being a fixed load versus equipment becoming part of the vehicle, one must know that for any vehicle to be exempt:

- it must be used or designed primarily to be used upon the public streets or highways
- the vehicle itself, together with any attachment, must be one that can be operated on public streets or highways without the need to obtain a special permit (such as the permit specified in RCW 46.44.090 for vehicles of excessive size, weight or load) or without the need for special signage, pilot cars, or other special authorization to operate on the streets or highways.
- the vehicle may not be used entirely upon private property.

There are also titling and licensing requirements for fixed loads and equipment attached to vehicles (see PTA 6.2.2011), and for the purpose of this article, it is understood that these requirements have been met.

Fixed Load

"Fixed load vehicle" means a commercial vehicle that has a structure or machinery permanently attached such as, but not limited to, an air compressor, a bunk house, a conveyor, a cook house, a donkey engine, a hoist, a rock crusher, a tool house, or a well drilling machine. Fixed load vehicles are not capable of carrying any additional load other than the structure or machinery permanently attached.



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Fixed Loads vs. Equipment Becoming Part of a Vehicle (continued)

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The most important requirement for fixed loads is the total weight of the vehicle cannot change substantially from one trip to the next. In other words, the vehicle and whatever the attached equipment (load) is does not change from one trip to the next. For property tax purposes, a fixed load can be motorized or towed. The equipment that is attached can be most anything as long as the purpose of the vehicle is to carry said equipment and the vehicle is not capable of carrying any additional load. For example, you could have the same equipment permanently attached to two different vehicles; in one case it could be a fixed load and the other it may not be. In the photo above, the welder attached to a trailer would be considered a fixed load because the single purpose of this vehicle is to carry this welder and it is not capable of carrying any additional load. In contrast, the photo to the right has a similar welder permanently attached to a truck but in this case the truck and welder are not considered a fixed load because the truck is capable of carrying an additional load. The truck is exempt, but the welder is taxable (if used in commercial activity). In order for the welder to become part of the exempt vehicle (truck) it would have to occupy the entire truck bed so that it could not carry any additional load and both the truck and welder would be considered an exempt fixed load. As you can see, it is less about the type of equipment or even how it is attached that determines if a vehicle and its attachment are exempt as a fixed load. Property tax exemption or taxability is about the purpose of the vehicle and that the load does not change from one trip to the next.



Equipment Becoming a Part of the Vehicle

Different from fixed loads, "equipment becoming a part of the vehicle" has more to do with the equipment that is being attached and less about the use of the vehicle. For equipment to become exempt as part of the vehicle, it must be designed to be used on a vehicle and essentially have no useful purpose without the vehicle. For example, you have a flat bed truck and permanently attach a boom (see photo). The boom sitting on the ground separate from the vehicle would have no useful purpose, the boom is designed to be used with a vehicle, and the boom was permanently attached to the truck. The boom would therefore become a part of the vehicle and be tax exempt. In contrast, in the earlier fixed load example, we showed a truck with a welder attached to it. This truck/welder was not considered a fixed load and the welder would not be tax exempt as becoming part of the vehicle either. The key difference between the boom example and the welder is that the welder can be used separate from the vehicle. Even though the welder may have been bolted (permanently attached) to the truck, the welder is attached merely for the convenience of not having to tie it down, as the welder is not dependent on the truck to function.



I hope the above examples and explanation are helpful in determining the taxability of fixed loads and equipment that has been attached to vehicles. As mentioned earlier, it is important to know the difference between a fixed load and when something is exempt as becoming part of the vehicle. I would recommend that you start referring to them separately. Once you understand the requirement of each, you should be able to apply the logic to any vehicle/equipment that you come across in the future. ♦

Streamlining Business Processes for Property Tax Administration

By Peggy Davis, Exemption and Deferral Administrator

Sometimes the best ideas for streamlining property tax processes come from the county staff that have face-to-face contact with taxpayers every day. Recently, the Department received suggestions from county treasurers and assessors that we combine or simplify forms used by senior citizens and disabled persons when requesting property tax refunds.

Each year the households of about 115,000 senior citizens and disabled persons are approved for property tax exemption under chapter 84.36 RCW if they meet the low disposable income program requirements. When their actual disposable income is verified by the local assessor's office, they are approved for one of three levels of reduction on their property tax bill. Processing these applications requires a major effort on the part of county staff. They provide assistance to taxpayers filling out the application form, obtain income documentation, and answer applicant questions. This is a lot of work, but it goes a long way toward helping senior citizens and disabled persons on fixed incomes remain in their homes.

Across the state, hundreds of taxpayers are approved each year for an exemption they should have received in prior years. State law permits them to retroactively apply for a property tax refund when they were not aware of the program or were unable to properly apply or renew at the assessor's office. When an assessor approves an exemption for prior years, the taxpayer is entitled to a property tax refund of the amount they overpaid on taxes that were due in the three previous years. To officially request the refund, taxpayers are required by law to sign a "Request for Refund" form and verify information for the county treasurer before a refund check can be issued.



Getting a separate "Request for Refund" form signed by a senior citizen or disabled person can be a hassle for everyone. It oftentimes means another trip to the county offices for the taxpayer or mailing a form that the applicant did not anticipate, thus delaying the refund. Several county employees asked if the Department's Senior Citizen/Disabled Person Exemption application form could be revised. They suggested that the application be modified to include

simple "request for refund" language that makes one form work for both steps in the process.

The Department agreed that this was the "green" and thoughtful change to make. The new forms for both the initial application and the renewals will be ready in January 2012. Several counties will immediately use these forms and stop requiring completion of the separate refund request.

This simple change has convinced us to evaluate other forms used by the Department, county assessors, and county treasurers. We will review and adapt other forms to streamline refunds, convert

other communications to electronic formats, save money, and get "greener"... especially with the help of the county employees who stand at the counter or help our taxpayers by phone.

As always, thank you for your ideas and suggestions and for your efforts to help Washington homeowners! ♦



Property Tax Advisories

Property Tax Advisories (PTAs) are formal, interpretive statements authorized by RCW 34.05.230. The following PTAs were updated or introduced in 2011. The complete list of active Property Tax Advisories can be found on the Department's website under Property Tax Publications or follow this link: http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax/prop_RnLs.aspx. For additional information about these interpretations, please contact the appropriate Property Tax Division staff listed on the attached Property Tax Division Contact List.

PTA Number	16.1.2011
PTA Title	Establishing Additional Eligibility Requirements for the Current Use Program
PTA Effective Date	October 26, 2011
Purpose	This Property Tax Advisory has been issued in response to multiple inquiries asking if county assessors and county legislative authorities have the authority to establish additional eligibility requirements for the three current use classifications – open space, timber land, and farm & agricultural land.
Link to PTA	http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA_16_1_2011.pdf

PTA Number	12.2.2011
PTA Title	Classification of Land Used for Christmas Tree Production
PTA Effective Date	August 8, 2011
Purpose:	This advisory has been revised to remove the definition of “contiguous” because it is no longer accurate as a result of chapter 101, Laws of 2011 (SSB 5359).
Link to PTA	http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA12_2_2011.pdf

PTA Number	6.2.2011
PTA Title	Property Taxability of Motor Vehicles
PTA Effective Date	July 25, 2011
Purpose	This Property Tax Advisory has been issued in response to multiple inquiries asking whether certain motor vehicles are subject to property taxation. The advisory reviews the exemption provided by RCW 84.36.595, reviews the other definitions related to motor vehicles. The advisory provides Q & A to clarify the treatment of “fixed load” vehicles and help determine the taxable status of certain motor vehicles.
Link to PTA	http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA_6_2_2011.pdf ♦

Faces & Places at Property Tax

Jennifer Lundin has accepted a promotion to become an Administrative Assistant at the Department of Retirement Systems. For nearly two years, Jennifer has been our Office Assistant and the first person you “meet” at Property Tax. She helped each of us do our job every day and will be sorely missed. We will still be dependent on Jennifer even after she leaves. Now she’ll be holding the key to the retirement gate!



Jennifer Lundin

Mike Braaten accepted a promotion in October to become the County Performance & Administration Program Manager. Mike has been with the Department of Revenue nearly 15 years, working first in the Executive Division before moving to Property Tax in 1997. Prior to coming to the Department of Revenue, Mike spent 4 years working in the House of Representatives as a Legislative Assistant. Most recently, Mike supervised staff in the Exemption and Deferral Programs. He also coordinated legislative efforts for the Property Tax Division, ensuring legislative proposals were tracked, analyzed, and implemented. Mike has also participated in reviews of county practices and instructed county staff on property tax administration issues. Mike is a graduate of the University of Washington and an avid cyclist. He can be reached at (360)534-1428 or by email at MichaelB@dor.wa.gov.



Mike Braaten

Early in December, **RC Cavazos** accepted an offer to become the Deputy Assessor in Skagit County, replacing Wes Hagen, who recently retired. Since 2000, RC had been with the Department’s Property Tax Division in various positions that included Ratio Auditor/Appraiser, County Review Auditor, and most recently the Revaluation Specialist. RC has always been a great resource for assessors, the Department, and stakeholders. RC will do us all proud in Skagit County.



RC Cavazos

At the end of September, **Steve Stamey** retired after 16 years of service in Property Tax. Steve worked in the Ratio Section as both a personal property auditor and real property appraiser out of the Richland office. Steve was known for having the most positive attitude in our property tax world. Whenever Steve arrived on the scene, the energy level jumped. Steve described his new routine as “semi-retirement.” We’re not sure exactly what that means, but we know the plan includes the golf clubs.♦



Steve Stamey



Join Our Newsletter Distribution List

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

<https://fortress.wa.gov/dor/efile/SecureForms/content/contactus/email/listservemail.aspx> ♦

Property Tax Special Notices

Property Tax Special Notices are generally sent to assessors, treasurers, and those stakeholders that we can identify with a specific interest in the particular topic. Prior to being issued, each Special Notice will go through an internal review process. Special Notices are posted on the Department's website at www.dor.wa.gov under Property Tax Publications. You may also receive a copy of a Special Notice by adding your name to the ListServ. This can be done by going to www.dor.wa.gov, clicking "Find Taxes and Rates," then clicking "Property Tax," and one more click to "Join E-mail Service." A notice will usually provide a contact for more information on the topic.

September 21, 2011

2011 Legislative Updates and Special Session – Levies, Collections & Appeal Issues

In a Q&A format, the notice describes statutory changes made by measures passed by the Legislature in regular/special session earlier in 2011. Measures discussed include: ESHB 1731 – Regional Fire Protection Service Authorities; ESHB 1826 – Property Assessment Appeal Rights; SHB 1854 – Regional Fire Protection Service Authority Annexation; EHB 1969 – Flood Control Zone Districts; SB 5628 – Emergency Medical Services Levy; and SB 5638 – Metropolitan Park Districts and Flood Control Zone Districts.

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2011/SN_11_LeviesCollectionandAppealIssues.pdf

April 8, 2011

Land Containing Historical Sites Classified as Open Space Land – RE-ISSUED

In June 2010, the Department issued a *Special Notice* regarding land containing historical sites classified as open space land. The *Special Notice* included information on how these applications should be processed and how the land underlying the historical structure should be valued. The Department has revised the *Special Notice* to include additional information that provides further clarification on this issue when land is designated as open space in a comprehensive land use plan.

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2010/SN_10_OpenSpaceLand.pdf◆

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

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County Performance & Admin. Program	Mike Braaten	(360) 534-1428	MichaelB@dor.wa.gov
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Real Property	Neal Cook	(360) 534-1420	NealC@dor.wa.gov
Revaluation <input type="checkbox"/> Annual Revaluation Project & County Revaluation Plans	Cindy Boswell	(509) 663-9747	CindyB@dor.wa.gov
Senior Citizens/Disabled Homeowners, Exemption/Deferral	Peggy Davis	(360) 534-1410	PeggyD@dor.wa.gov
Utilities Management <input type="checkbox"/> Certification of Utility Values to Counties <input type="checkbox"/> Code Area/Taxing District Boundary Changes & Maps <input type="checkbox"/> Public Utility Assessment <input type="checkbox"/> PUD Privilege Tax	Neal Cook Ha Haynes Susan Ragland Jay Fletcher Vicky Carr	(360) 534-1420 (360) 534-1418 (360) 534-1369 (360) 534-1421 (360) 534-1366	NealC@dor.wa.gov HaH@dor.wa.gov SusanRa@dor.wa.gov JayF@dor.wa.gov VickyC@dor.wa.gov