

February 24, 2000

**TO:** All Interested Parties

**FROM:** Sandra G. Guilfoil, Assistant Director  
Property Tax Division

**SUBJECT: PROPERTY TAX BULLETIN PHASE-OUT -- INITIATION OF  
PROPERTY TAX ADVISORY PUBLICATIONS**

The Department of Revenue has published Property Tax Bulletins (PTBs) since 1970. The objective of these bulletins was to address commonly asked questions, and clarify issues that were relevant in the application of property tax laws.

The last PTB was published in 1997. Development of these bulletins was stopped at that time in order to review the process and assure that any subsequent publications generated by this Department were compliant with Regulatory Reform mandates and expectations.

Currently, all of our PTBs are being reviewed for relevance. Some have been identified for inclusion into WAC rules. When this occurs, the PTB will be formally repealed. Other PTBs will likely be repealed without inclusion in rules. Finally, some PTB content may not be applicable to a rule inclusion but continue to contain relevant information that we would like to consider to provide. In these cases, and in similar new issues, we will be publishing *Property Tax Advisories (PTAs)*. This format is compliant with the Administrative Procedure Act's classification of 'interpretive and policy statements' (*RCW 34.05.230*).

The first of these PTAs is included with this memo. This particular Advisory addresses application of I-695. As others are issued, they will be made public on our Department of Revenue Internet site (<http://dor.wa.gov/>) and through mailings to those on our PTB mailing list.

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Attachment