

Update on Rule Making—Moratorium Expires

By Jay Jetter, Property Tax Division Policy Counsel

State agencies, including the Department of Revenue, had been limited in their ability to promulgate “non-critical” rules over the last two and one half years. The Governor’s Moratorium on rulemaking (Executive Order 10-06) was originally enacted on November 17, 2010, and then renewed by Executive Order 11-03 on October 11, 2011, through December 31, 2012. The Moratorium expired on January 1, 2013.

Executive Order 10-06 directed OFM to develop guidelines allowing for exceptions to the Moratorium. One exception allowed rule making proceedings for certain rules required by federal or state law. While the Moratorium was in effect, the Department updated WAC 458-18-220, 458-30-262, and 458-30-590 because they provide interest rates that are required to be updated annually by statute.

Another exception was for rules that were “necessary to protect public health, safety, and welfare or necessary to avoid an immediate threat to the state’s natural resources.” Twelve rules that we’ve been allowed to promulgate this Fiscal Year to date (July 1, 2012 – May, 2013) fell under this exception as protecting the interests of vulnerable citizens. These were rules in Chapter 458-16A WAC (“Property tax exemption for senior citizens, disabled persons, and one hundred percent disabled veterans”), -18 (“Property tax deferral program for retired persons”), and -18A (“Property tax deferral program for persons with limited income”).

This year, now that the Moratorium has been lifted, we anticipate updating several rules, beginning with various ones in Chapter 458-19 WAC (“Property Tax Levies, Rates, and Limits”) and Chapter 458-16 WAC (“Property Tax – Exemptions”). Both of these Chapters need to be updated for changes to the statutes dating back as far as 2010. We also plan to engage in a substantial stakeholder effort as we seek to revise WAC 458-16-300 (“Public meeting hall – Public meeting place – Community meeting hall”).

Please feel free to contact me at (360) 534-1405 or JayJ@dor.wa.gov with any questions regarding our Rules update.♦

Faces & Places at Property Tax

Micah Roy has joined Property Tax as its newest member! He became our Property & Acquisition Specialist in the Ratio & Advisory Valuation Program here in the Olympia office, joining our personal property team. Micah previously served four years as a staff appraiser for World Savings Bank/Wachovia Bank, and for the last three years as a fee appraiser, operating his own appraisal business. He is a Certified Residential Real Estate Appraiser and holds a bachelor’s degree in business administration from California State University, Stanislaus (*go Stan State!*). Micah is a self described “gear head” and most importantly, a new Dad! Micah can be reached at MicahR@dor.wa.gov or (360) 534-1368.



Micah Roy

LaRetta Martin has joined the Exemption & Deferral Team as a Property & Acquisition Specialist 4. LaRetta’s new responsibilities include the Senior/Disabled Exemption and Deferral Programs, Limited Income Deferral Program, and the grant program for a Widow/Widower of a Disabled Veteran. She will also assist with the Nonprofit and Tribal exemption programs. Since coming to the Department in 2008, LaRetta has worked in the Ratio and Advisory Valuation section focusing on personal property audits. Previously, she worked in the Thurston County Assessor’s office for seventeen years. LaRetta had considerable experience at the local level with the exemption & deferral programs that she will now administer for us. LaRetta can be reached at LaRettaM@dor.wa.gov or (360) 534-1426.



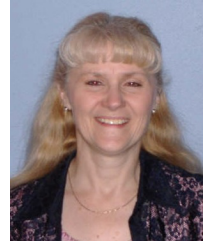
LaRetta Martin

(Continued on page 9)

Faces & Places at Property Tax *(continued)*

(Continued from page 8)

After 6 years and 4 months with Property Tax coupled with 25 years and 3 months with Cowlitz County for a whopping 31 years and 7 months in the Property Tax business, **Peggi Forney-McClure** called it a career-wrap on April 30. She was a great resource on all Personal Property issues and those in the Vancouver office had a side benefit of her baked goods. Peggi loved her job and she loved to bake so what a great combination that benefited all those around her. She plans to spend more time with her young grandchildren and her husband Dave. They currently reside in Kelso but plan on moving to a home on acreage so the grandchildren and dogs have plenty of room to roam. We miss Peggi, already. ♦



Peggi Forney-McClure

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.

No new Property Tax Special Notices have been issued

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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