

# Property Tax Review

October 2014

Volume 15, Issue 3

## Department of Revenue Wins Two Awards

By Scott Sampson, Utility Valuation, Advisory, & GIS Program Manager

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In June, the Department of Revenue received an honorable mention for its recently developed Geographic Information System (GIS) application for centrally assessed properties in the Outstanding Technology Application category at the annual meeting of the Federation of Tax Administrators. The Federation of Tax Administrators is a nonprofit organization composed of taxation and revenue departments of the 50 states, District of Columbia, New York City, and Philadelphia.

On September 10, 2014, the International Association of Assessing Officers (IAAO) announced that the Department of Revenue was the recipient of the **2014 Distinguished Assessment Jurisdiction Award**, for its use of enhanced GIS. David Saavedra and Pete Levine represented the Department at IAAO's 80<sup>th</sup> Annual International Conference on Assessment Administration held in Sacramento for the award. IAAO is recognized as the leading nonprofit educational and research association for individuals in the assessment profession and others with an interest in property valuation and taxation.

The Department's new GIS application modernizes and streamlines Washington's apportionment process for centrally assessed utilities. These utility companies include airlines, gas and oil pipelines, electricity generation and distribution, landline and wireless telephones, and railroads. The GIS application allows utilities to report their property locations six different ways: address, street intersection, assessor parcel number, section/township/range, latitude and longitude, and airport code. The taxpayer pastes or imports their property location and cost data into a Department provided template and sends the data electronically to the Department.

The Department combines the taxpayer data with the Department's tax code area (TCA) maps. Because the GIS application assigns each address a map coordinate, the application is able to determine if the property is within the state's border and what TCA to assign it to. A TCA is the result of boundary overlaps from the 28 different types of taxing jurisdictions, including cities, counties, port districts, fire districts, and park districts. Each TCA has a unique levy rate that affects the property tax every taxpayer pays. In 2013, over more than 1.5 million property locations worth \$18.6 billion were assigned to a TCA for assessment generating more than \$230 million in property tax for local government and state schools.

Before the GIS application, the reporting process was time-intensive and tedious. Each utility had to annually report all personal and real property within nearly 3,200 TCAs – and all on paper.

(Continued on page 2)

### Special points of interest:

- **Quarterly Reminders (see page 2)**
- **Upcoming Training (see page 10)**

## This Quarter's Reminders

### September 1\*

Applications for limited income deferrals are due. (RCW 84.37.040)

Boundaries for Mosquito Districts must be established for levy collection next year. (RCW 17.28.253)

Boundaries of school districts that receive or annex territory due to an insolvent school district must be established.

### September 2

(Prior to the first Monday) DOR determines the indicated ratio for each county. (RCW 84.48.075)

### September 3

(On or before the first Tuesday) County auditors' preliminary budgets are due to Boards of County Commissioners. (RCW 36.40.050)

### September 15\*

Assessor submits the following reports to DOR Property Tax Division:

- Certificate of New Construction Value (form REV 64 0059)
- Real Property Sales Study

Designated forest land composite tax rate is due to DOR Forest Tax Division.

### September 30\*

(Prior to October 1) Timber Assessed Value (TAV) calculated for each county. (RCW 85.33.035)

### Also in September

- DOR equalizes taxes to be collected for state purposes. (RCW 84.48.080)
- Assessors send certification of assessed valuations to taxing districts. (RCW 84.48.130)
- DOR certifies its assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

### October 1

Applications for special valuations on historic properties for 2013 are due. (RCW 84.26.040)

*(Continued on page 3)*

## Department of Revenue Wins Awards (continued)

*(continued from page 1)*

"Not only does the Department of Revenue's GIS system save us considerable amounts of time each month, it has streamlined the process to where there is no more guess work involved," said Steven Catlow, financial services assistant for the Benton County Rural Electric Association in eastern Washington

The association has property in more than 60 TCAs in Benton and Yakima counties. Every year, the utility section devoted two employees for two solid weeks piecing together the specifics of their property locations and costs in order to locate them in the correct TCAs. This routine task included pasting TCA maps on the boardroom walls, then assigning their property to each one. Before the Benton Rural Electric Association began reporting on forms designed for the GIS application, Catlow said requesting a filing extension was routine. Now, they simply update the prior year's report by deleting removed property and adding new property.

On average taxpayers are filing their property location reports 36 days sooner with the GIS application than before. In addition, taxpayers are filing the very last location report 31 days sooner. This is important because it allows faster delivery to the counties of utility property values for property tax computations. ♦

## 2013 Assessor Statistics Released

*By Marilyn O'Connell, Revaluation Specialist*

A compilation of survey data related to the operation of assessors' offices titled, *A Comparison of County Assessor Statistics for 2013 (Comparison Report)* has recently been released. The report provides property tax administrators with comparative statistics to assist in the analysis and evaluation of their assessment operations and the adequacy of assessment resources. The *Comparison Report* is designed to serve as a starting point for the administrator or decision-maker.

The *Comparison Report* statistics are based on locally assessed taxable parcels. Use of taxable parcels reflect much of the assessor's workload, however it should be noted that additional listed nontaxable/exempt and state assessed parcels also require use of county resources.

### Comparison Report Highlights

Washington's 39 county assessors operate within unique local geographical, political, and economic environments that often influence the attributes of a county's assessment system and the level of services they provide. Consequently, making direct comparisons between statewide averages or individual counties may result in distorted or misleading conclusions unless additional information is considered or more in-depth analysis is conducted.

**Staffing**—Measured by full time staff equivalents on a statewide basis, the level of staffing for 2013 decreased 0.4 percent from 2012. Staffing levels are projected to slightly increase in 2014.

*(Continued on page 3)*

## This Quarter's Reminders

(Continued from page 2)

Boundaries for newly incorporated port and regional fire protection service authority must be set for levy taxation purposes. [RCW 84.09.030(1)(b)]

### October 7

(First Monday in October) Boards of County Commissioners begin hearings on county budgets. (RCW 36.40.070) However, budget hearings may be held on the first Monday in December. (RCW 36.40.071)

### October 14

(Prior to October 15) Counties' annual reports on revaluation progress are due. (RCW 84.41.130)

### October 31

Second half of property taxes due. (RCW 84.56.020)

Assessor submits Abstract of Assessed Values Report to DOR Research and Legislative Analysis Division.

### Also in October

- County legislative authority adopts budget by resolution after budget hearing is concluded. (RCW 36.40.080)
- Board of County Commissioners fix necessary levies. (RCW 36.40.090)

### November 30

City and other taxing district budgets are due to the county legislative authority. (RCW 84.52.020)

The county legislative authority and council of cities/towns with population greater than 300,000 must certify the amount of taxes levied to the county assessor. (RCW 84.52.070)

### Also in November

- Treasurer submits Refund Fund Levy Report to DOR Research and Legislative Analysis Division.♦

## 2013 Assessor Statistics Released (continued)

(Continued from page 2)

**Budgets**—Comparison of assessors' budgets (less central services) from 2012 to 2013 reflects a change for individual counties in the range of -23.0 percent to 17.6 percent and an average increase of 2.38 percent, down slightly from last year's 3.37 percent. Assessors' budgets (less central services) for 2014 reflect a change for individual counties in the range of 14.6 percent to 16.1 percent. The average increase in 2014 budgets is down roughly a percent from last year at 1.50 percent.

**Workloads**—Statewide the average number of parcels per appraiser was 7101, down approximately 4 percent from 2012. The average number of inspections per appraiser was 1301, which is down 116 inspections from 2012. The average number of parcels per county staff member statewide was 3,313, down slightly from 2012's average of 3,347.

**New Construction**—Parcels with new construction increased from 58,477 parcels in 2012 to 63,264. New property placed on assessment rolls in 2013 increased approximately 37 percent from \$6,714,269,728 in 2012 to \$9,197,688,622.

### Report Available in Excel and PDF

We are still providing the entire report as a cohesive PDF document but there are also PDF *and* Excel versions of all the charts. Same report, but now with increased functionality!

The current issue and previous issues through 1999, of the *Comparison Report* are available through the Department of Revenue's website at this link:

[http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats\\_proptaxstats\\_Assessor.aspx](http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats_proptaxstats_Assessor.aspx)♦

## 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/listserv\\_email.aspx](https://fortress.wa.gov/dor/efile/SecureForms/content/contactus/email/listserv_email.aspx)♦

## History of Property Tax in Washington State

By Harold Smith, Program Manager

Even if you have been around the complex world of property taxes a few years, you may not be aware of how things have changed in say...161 years.

- 1853** – Territorial government established; all taxes to be assessed uniformly; exemption for property of the United States, churches, and benevolent institutions.
- 1889** – State Constitution adopted -- property to be assessed uniformly. Legislature may grant exemptions.
- 1929** – 14th Amendment to state constitution: classification of property allowed. All real estate is one class; taxes to be uniform on the same class of property.
- 1935** – Revenue Act exempted all household goods and personal effects.
- 1944** – 17th Amendment to state constitution: added 40 mill limit. Property to be assessed at 50% of true and fair value.
- 1955** – Property revaluation cycle established -- 4-year interval.
- 1965** – 47th Amendment to the state constitution allows senior citizen exemption.
- 1967** – Senior citizens exempt from first \$50.00 of real property tax. Barlow v. Kinnear provided the state with assessment equalization power.
- 1968** – Current use assessment provided for open space, timber, and agricultural lands.
- 1969** – State revaluation plan instituted to realize the 1955 revaluation act. Carkonen v. Williams mandated a 50% ratio of assessed to market value.
- 1971** – \$50.00 senior citizen exemption replaced by varying exemptions from special levies depending on income. Annual increase in regular levies of taxing districts limited to 106% of the largest prior levy. Annual update of values permitted.
- 1972** – Home improvement exemption created. Constitutional limit of 1% of market value enacted for all regular levies.
- 1973** – Assessment level increased from 50% to 100% of true and fair value, for 1975 taxes.
- 1974** – Ten-year phase-out of property tax on inventories authorized.
- 1975** – 100% assessment ratio implemented. Statutory rate limit reduced to \$9.15 per \$1,000 assessed value. Deferral of property taxes and special assessments allowed for senior citizens with income of less than \$8,000.
- 1976** – 64th Amendment to state constitution permits school districts to seek voter approval of two-year special levies.
- 1978** – Seattle School District v. State requires full state funding of K-12 education.
- 1979** – State levy for common school support subject to 106% limitation.
- 1981** – Interest rate on delinquent property taxes increased from 8% to 12%. New penalty of 11% for first year delinquencies.
- 1982** – Physical inspection may take six years, if values updated annually.
- 1983** – Business inventories eliminated from property tax and assessment rolls.
- 1984** – Legal requirements for payment of penalties and interest on delinquent taxes relaxed. Senior citizen exemption qualifications revised.
- 1985** – Provision made for special valuation of eligible historic property. Benefit rating system authorized.
- 1986** – Limited waiver of the 106% limit may be placed before the voters. Levies for school capital purposes may be made for up to 6 years with voter approval.
- 1987** – Interest rates on property tax refunds increased.

*(Continued on page 5)*

## History of Property Tax in Washington State (continued)

*(Continued from page 4)*

- 1988** – New construction valuation date of July 31 upheld. State school levy removed from \$9.15/\$1,000 limitation for proration purposes. Local appeal date set at July 1. Personal property affidavit filing deadline set at April 30.
- 1989** – Business personal property exemption raised to \$3,000. Deadline changed for determining boundaries of newly incorporated cities. Washington Condominium Act passed.
- 1990** – Regular levy limitation of \$5.55/\$1,000 of assessed valuation increased to \$5.90/\$1,000 and proration procedures modified. Personal property equalized based on assessment level of preceding year.
- 1992** – Appellants may appeal directly to State Board of Tax Appeals, bypassing local appeals board. Manifest errors no longer reviewed by the county Board. Assessor may stipulate to value of appealed property with concurrence of appellant. Four year renewal required for senior citizen exemption.
- 1993** – Voter-approved regular levy for low-income housing authorized for cities and counties (above statutory and \$5.90 limits).
- 1994** – Tax bill required to show percent of voted and non-voted tax. Certain deadlines for providing information in valuation appeals altered.
- 1995** – Senior citizen income limit raised; values frozen as of 1/1/95. Deferral income, age, and parcel size limits changed. New exemption created for multi-unit dwellings in designated urban centers.
- 1996** – Revaluations out-of-cycle and error corrections allowed for value-affecting changes in land use restrictions.
- 1997** – All intangible personal property made tax exempt. Appeals allowed up to 60 days after notification of value change. Referendum 47 imposes additional requirements on the 106% limit.
- 1998** – The value averaging portion of Referendum 47 is ruled unconstitutional by the Washington State Supreme Court. Senior exemption eligibility and benefits were liberalized.
- 2000** – I-722 passed in November mandating a rollback of assessed values to January 1, 1999, levels and limiting future increases of taxable value to 2% per year. The initiative was not implemented because the Washington State Supreme Court unanimously ruled it unconstitutional on September 20, 2001.
- 2001** – I-747 passed in November which restricts taxing districts to a 1% monetary aggregate increase over their prior highest lawful levy.
- 2004** – Senior citizen income limit raised for taxes due in 2005. Exemption is extended to those eligible who are confined in a boarding home or adult family home.
- 2006** – Property Tax Deferral Program interest rate reduced to 5%. Personal Property Head of Household Tax Exemption raised from \$3,000 to \$15,000.
- 2007** – During a special session in November, the maximum 1% levy increase over the prior year's highest lawful levy was reinstated after the State Supreme Court had ruled I-747 to be unconstitutional.



This is just a portion of the calendar of historical changes that can be found in the Department's annual publications regarding Property Tax Statistics. If you also want the numbers behind the property tax system, we have just about all of them at: [http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats\\_proptaxstats.aspx](http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats_proptaxstats.aspx). ♦

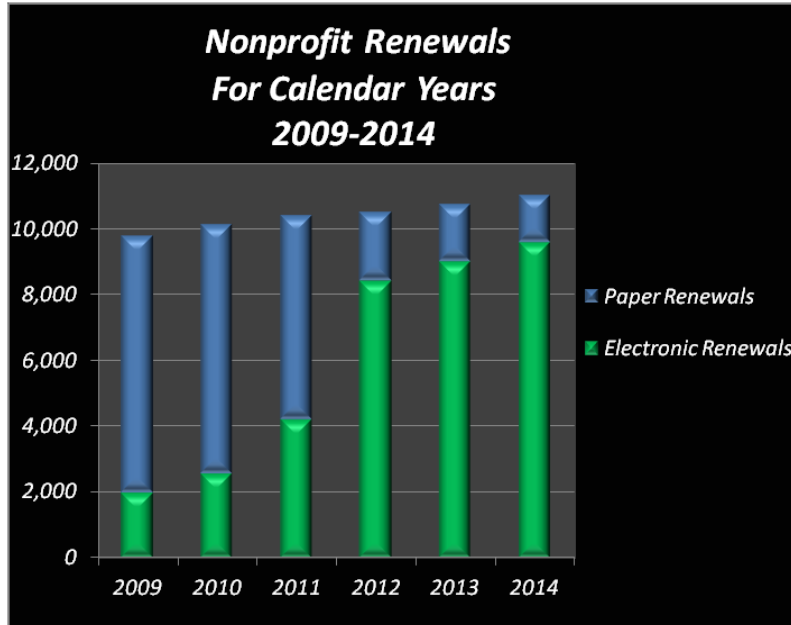
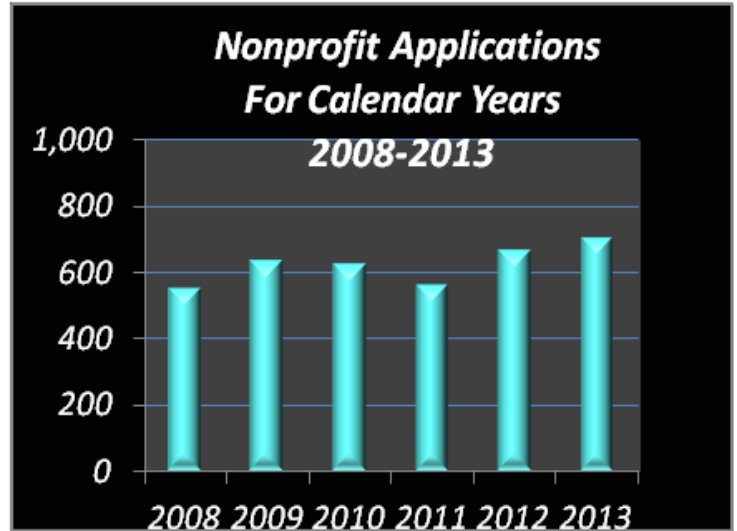
## Exemption & Deferral Programs Update—News in Property Tax Relief for Nonprofits

By Linda Smith, Nonprofit Exemption Specialist

The Nonprofit Exemption Section processes approximately 650 - 700 applications annually from nonprofit organizations. Our staff is also responsible for monitoring approximately 11,200 nonprofit properties for compliance and requires an annual renewal to be completed by March 31.

This chart reflects a consistent application workload for our section. Once we receive the application we usually do a site visit to meet the nonprofit and view the exempt activities.

Our next step is to write an audit report that reflects our findings. We work with the county assessor's office to verify parcel numbers, acreage, land use, etc. The final step is to issue a property tax exemption determination. A copy of the determination is sent to the nonprofit and the county assessor. Our goal is to complete the application process within 60 days of receipt. So far in calendar year 2014 we have completed 88 percent of our applications in a timely manner.

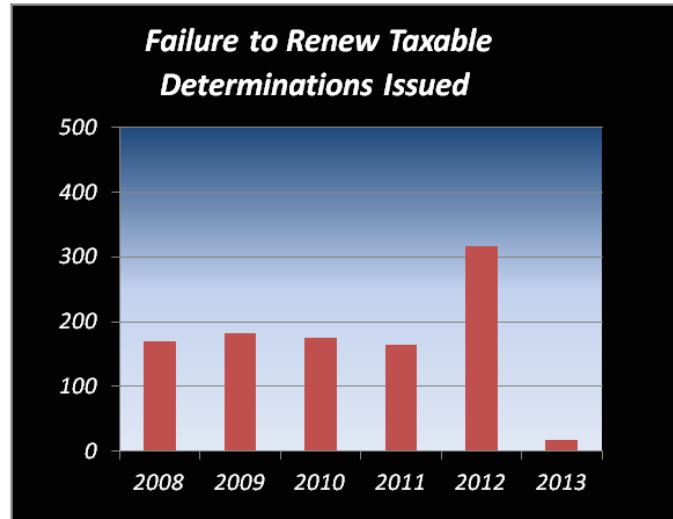


The chart above shows our success from implementing our electronic renewal system in 2009. Our staff has worked with the nonprofits to help them renew online so we are able to reduce the paper copy renewals submitted each year. Approximately 87 percent of our nonprofits have renewed online so far this year.

(Continued on page 7)

## News in Property Tax Relief for Nonprofits (continued)

(Continued from page 6)



If a nonprofit hasn't renewed their exemption with us by March 31 they are considered delinquent. Any nonprofit that hasn't renewed by the end of the year receives a taxable determination. We also ask the county assessor's office to put the property back on the tax rolls. A nonprofit has to submit an application to reinstate their lost exemption. This process was generating extra work for the county assessor offices and our Department. In 2013 we wanted to reduce our delinquent renewals to as few as possible. We were able to do this by sending out multiple emails and making phone calls to remind the nonprofits to renew. The outreach program worked well and we were able to reduce our delinquent renewals to only 17 in 2013. This year we are on track to achieving another low delinquent renewal amount by the end of the year.

## Exemption & Deferral Programs Update—News in Property Tax Relief Programs for Individuals

By Peggy Davis, Exemption and Deferral Specialist

The Property Tax Division is partnered with assessors and treasurers and their staff to administer four major programs that offer property tax relief to individual taxpayers.

- Exemption Program for Senior Citizens and Disabled Persons (107,399 participants with \$154,767,720 in tax relief reported by counties for 2014)
- Grant Assistance Program for Widows & Widowers of Veterans (47 grants in Fiscal Year (FY) 2014 providing \$12,079 in assistance)
- Deferral Program for Senior Citizens and Disabled Persons (1,130 deferral payments approved in FY 2014 totaling \$1,688,318)
- Deferral Program for Homeowners with Limited Income (73 deferral payments approved in FY 2014 totaling \$115,851)

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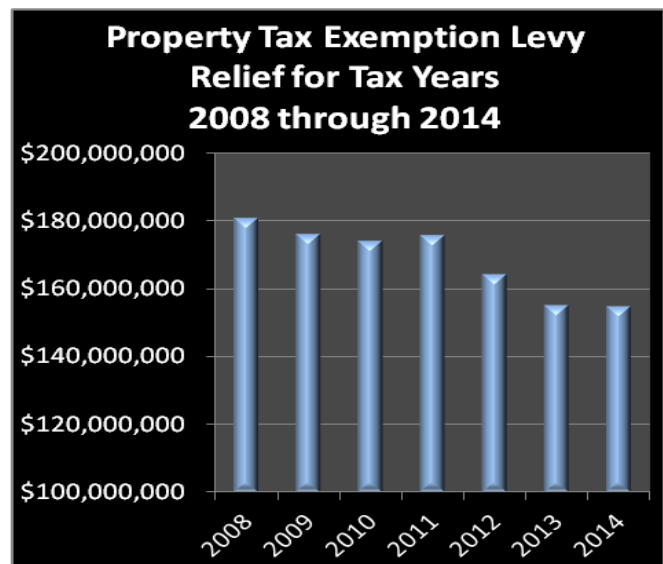
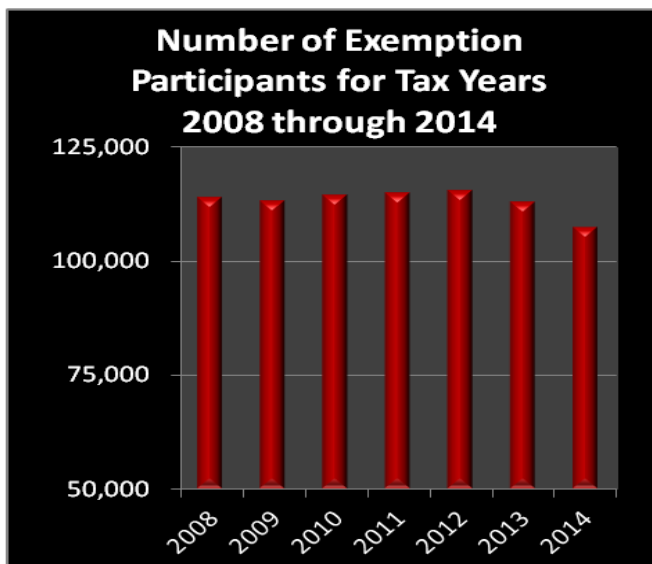
## News in Property Tax Relief Programs for Individuals (continued)

*(Continued from page 7)*

The Exemption Program is administered entirely at the local level. Assessors and treasurers and their staff work together to determine eligibility, make necessary adjustments to property tax billings, and deal first hand with taxpayer concerns about current economic trends, property values, and the resulting property taxes.

We at Property Tax salute the hard work and dedication of the staff in each county office. They continue to get the job done when taxpayers need them the most!

The following graphs show the participation and total levy relief trends for the exemption program over the past several years. Participation and relief have both decreased slightly over the past two years. The decrease in participation may be the result of cost-of-living increases in retiree pensions and social security, pushing participants into a less beneficial exemption level or out of the program altogether. The decrease in total levy relief may reflect the decrease in property values after the recession as well as the decrease in participation.



Assessors and their staff are also responsible for the approval or denial of deferral applications. Once the application is approved, Treasurers and their staff provide tax statements.

The Department administers the Grant Program, relying on value and levy information provided by the assessors. The Department also administers the deferral programs once the applications are approved and forwarded to us. We are responsible for requesting payment from the State Treasurer's Office to local taxing jurisdictions, making sure a lien is in place to protect the state's interest in the property, and monitoring the accounts receivable, and attempting to collect the account balance when there is a "canceling event" such as death of the participant or sale of the property.

As these graphs show, combined participation and assistance dollars expended for the Grant Program and the two Deferral Programs has more than doubled since 2008. For the fiscal year ending June 30, 2014, outgoing payments for the two programs combined reached an all-time high of more than \$1.8 million.

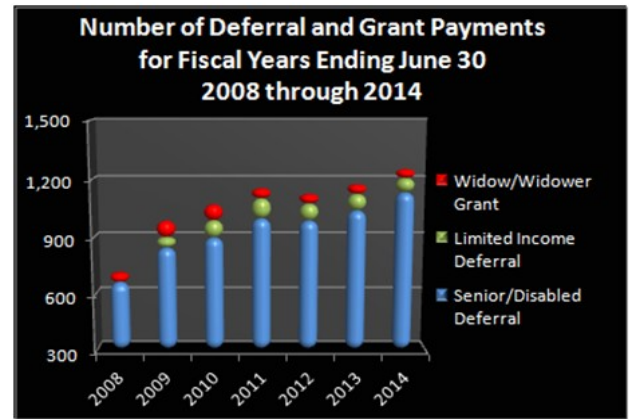
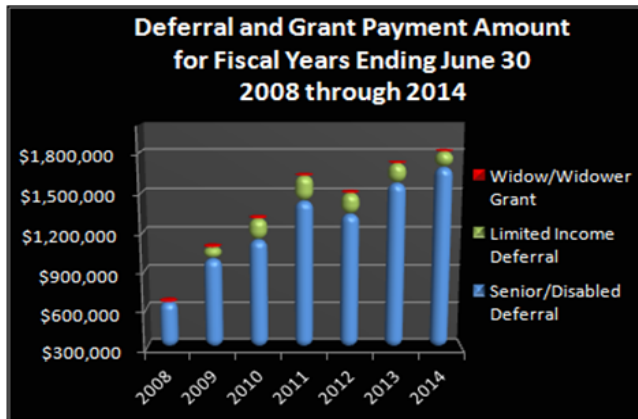
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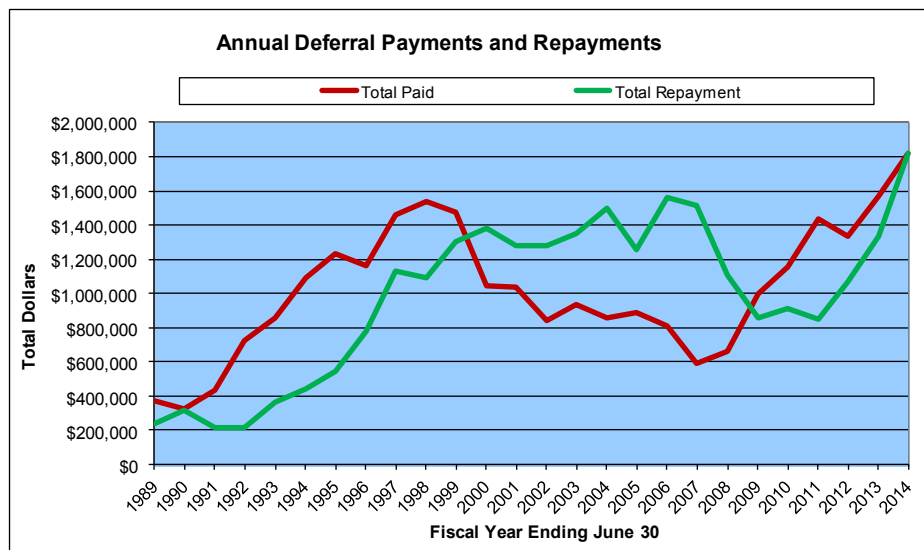
## News in Property Tax Relief Programs for Individuals (continued)

(Continued from page 8)

Several factors may have led to the increase including: loss of retirement savings at the beginning of the recession; increase in the cost of living including rising costs of healthcare; no increase in the ceiling for the property tax exemption program since 2004 legislation effective for 2005; and the baby boomer generation reaching the age of retirement.



The following graph illustrates the payment and repayment trends for the deferral programs since 1989, including the program for Homeowners with Limited Income which began in 2008. As you can see, from 1989 through 2007, repayments exceeded outgoing payments. The downturn in the economy may have increased program participation while decreasing home sales and refinances. The result was several years during which the outgoing payments exceeded the repayments. For the fiscal year ending June 30, 2014, repayments once again exceeded outgoing payments (by \$5,600) for the first time since 2008.



## 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](http://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](http://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.

July 2, 2014

### **Federally Recognized Tribes and Exemption of Economic Development Properties under ESHB 1287**

This notice discusses the property tax exemption provided for properties owned, in fee, by federally recognized tribes when they are used for essential government services. ESHB 1287 expanded the definition of essential government services to include certain economic development properties. It also discusses Leasehold Excise taxes and payments in lieu of taxes that may apply to properties that qualify for exemption under this new option, which expires in 2022.

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2014/SN\\_14\\_FedRecogIndianTribes.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2014/SN_14_FedRecogIndianTribes.pdf) ♦

### 2014 Upcoming Training (State/County Personnel ONLY)

Date	Course	Location	Cost
Oct. 13-17	IAAO 112 Income Approach to Valuation II	DuPont	\$350
Oct. 29-30	Introduction to Personal Property	Webinar	\$75
Nov. 4-5	Principles of Industrial Valuation	DuPont	\$150

**For further information, contact:**

Carol Becerra, Department of Revenue, Property Tax Division  
Phone: (360) 534-1361, Fax: (360) 534-1380, Email: [CarolB@dor.wa.gov](mailto:CarolB@dor.wa.gov)

## 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 2014. 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](http://dor.wa.gov/content/FindTaxesAndRates/PropertyTax/prop_RnLs.aspx).

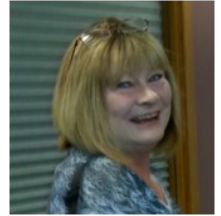
For additional information about these interpretations, please contact the appropriate Property Tax Division staff listed on the attached Property Tax Division Contact List.

PTA Number	1.1.2014
PTA Title	<b>Taxation of Permanent Improvements on Tribal Trust Land</b>
PTA Effective Date	March 31, 2014
Purpose	This advisory discusses the decision of the United States Court of Appeals in the matter of <i>Confederated Tribes of the Chehalis Reservation v. Thurston County Board of Equalization</i> , concerning the Great Wolf Lodge. In its decision, the Court concluded that properties held in trust for tribes or tribal Indians were not subject to local taxation.
Link to PTA	<a href="http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA1_1_2014.pdf">http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA1_1_2014.pdf</a>

PTA Number	12.3.2014
PTA Title	<b>Classification of Land used for Christmas Tree Production</b>
PTA Effective Date	June 4, 2014
Purpose	This advisory clarifies the statutory guidelines for designation of Christmas Tree lands under Chapter 84.33 RCW. It also discusses disqualifying conditions and classification under alternative programs.
Link to PTA	<a href="http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA12_3_2014.pdf">http://dor.wa.gov/Docs/Pubs/Prop_Tax/PTA12_3_2014.pdf</a>

## Faces & Places at Property Tax

As many of you are already aware, **Deb Mandeville** retired the end of August. While we are excited for her on this wonderful and great achievement after many years loyal service to the citizens of Washington, we are also sad for very selfish reasons. Please join with me in giving her congratulations!



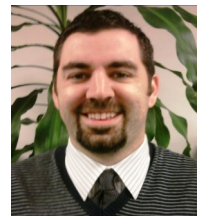
Deb Mandeville

Replacing Deb is near impossible; however we are fortunate that **Mark Studer** is ready and willing to take on the task. Therefore I am pleased to announce that Mark Studer has been appointed the PAS 5 Ratio Specialist to succeed Deb Mandeville upon her retirement. Mark has been Deb's backup for the last couple of years and has learned much of the duties of the Ratio Specialist. Mark has been involved in producing several statistical analysis reports, from survivor curve studies to determine the life of equipment, to running confident interval analysis in order to determine the number of audits or appraisal that must be completed for the Department's ratio study. Mark has also been involved in sales analysis and audit results, produced a statistical report for both real and personal property each year, and has a good working grasp of the SAS statistical program. Mark has also been very involved in the Ratio System re-write as well as testing the system throughout the programming. Mark has also recently worked with staff at the Office of Program Research, a legislative office of House Finance, in order to begin undertaking the analysis and publication "Measuring Real Property Performance." House Finance has been unable to publish this report since 2009 and have agreed to allow the Department to continue its publication. Mark has caught up all of the back issues and the reports are now located on the Department's website at [http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats\\_realproperty.aspx](http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats_realproperty.aspx). Mark can be reached via email at [markst@dor.wa.gov](mailto:markst@dor.wa.gov). His phone number as of September 1 will be the same as Deb's, (360) 534-1406.



Mark Studer

**Corey Gunnerson** has accepted a promotion to the Ratio Valuation Specialist position (PAS5) in the Ratio & Advisory Valuation Program. He will continue working out of the Bothell office. After 6 years with our Audit Division, Corey joined the Property Tax Division in 2009, and has worked on many of the more complex industrial personal property accounts. He brings a variety of knowledge and experience to this position, and has earned a reputation for his strong work ethic, upbeat attitude, and valuing teamwork. Corey is a WWU grad with a Bachelors Degree in Accounting. Corey can be reached at (425) 984-6455 or [CoreyG@dor.wa.gov](mailto:CoreyG@dor.wa.gov). ♦



Corey Gunnerson

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Department of  
**Revenue**  
Washington State



*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.*

DESCRIPTION OF PROGRAM OR SERVICE	CONTACT	PHONE NUMBER	E-MAIL ADDRESS
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Property Tax Program Coordinator	David Saavedra	(360) 534-1404	<a href="mailto:DavidS@dor.wa.gov">DavidS@dor.wa.gov</a>
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SPECIFIC TOPICS			
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Appraisals & Audits for Ratio Study	Rick Bell Dave McKenzie	(509) 885-9843 (360) 256-2125	<a href="mailto:RickB@dor.wa.gov">RickB@dor.wa.gov</a> <a href="mailto:DaveM@dor.wa.gov">DaveM@dor.wa.gov</a>
Annexation/Boundary Change Rules	Diann Locke	(360) 534-1427	<a href="mailto:DiannL@dor.wa.gov">DiannL@dor.wa.gov</a>
Boards of Equalization	Diann Locke	(360) 534-1427	<a href="mailto:DiannL@dor.wa.gov">DiannL@dor.wa.gov</a>
Collection of Taxes/Treasurer Issues	Harold Smith	(360) 534-1411	<a href="mailto:HaroldS@dor.wa.gov">HaroldS@dor.wa.gov</a>
County Performance & Admin. Program	Mike Braaten	(360) 534-1428	<a href="mailto:MichaelB@dor.wa.gov">MichaelB@dor.wa.gov</a>
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Designated Forest Land	Judy Wells	(360) 534-1360	<a href="mailto:JudyW@dor.wa.gov">JudyW@dor.wa.gov</a>
Destroyed Property	Jordan Dilba	(360) 534-1362	<a href="mailto:JordanD@dor.wa.gov">JordanD@dor.wa.gov</a>
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Forest Tax General Information	Special Programs	1-800-548-8829	
Forms	Tarah Kimbrough	(360) 534-1363	<a href="mailto:TarahK@dor.wa.gov">TarahK@dor.wa.gov</a>
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o Annual Revaluation Grant Program	Marilyn O'Connell	(360) 534-1364	<a href="mailto:MarilynO@dor.wa.gov">MarilynO@dor.wa.gov</a>
Senior Citizens/Disabled Homeowners, Exemption/Deferral	LaRetta Martin Mark Baca Peggy Davis	(360) 534-1426 (360) 534-1409 (360) 534-1410	<a href="mailto:LaRettaM@dor.wa.gov">LaRettaM@dor.wa.gov</a> <a href="mailto:MarkBa@dor.wa.gov">MarkBa@dor.wa.gov</a> <a href="mailto:PeggyD@dor.wa.gov">PeggyD@dor.wa.gov</a>
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