



Property Tax Review

June 2013

Volume 14, Issue 2

Use of Web Meetings for Training and Consultations

By Marilyn O'Connell and Michael Dahle

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The Department of Revenue's Property Tax Division began using web conferencing software about three years ago in order to provide economical and accessible training to county assessor offices throughout the State of Washington. The two primary ways in which the Department uses this technology to assist counties consists of "webinars" which are training sessions and "web meetings" which are small group or individual county consultation sessions.

Web conferencing has virtually eliminated travel costs for many of the classes which are offered each year by the division to train county personnel working in assessor offices. More recently the division's Revaluation Team began using this technology to provide individual consultations to counties which has reduced the Department's travel costs. The use of web conferencing has allowed the division to continue providing important training and consultations to county assessors and treasurers using online meeting capabilities which allows meeting attendees (both county and Department personnel) to share computer desktops remotely while audio connections are facilitated via telephone.



Webinars have replaced in-person training for many of the annual classes that are taught by the division. These classes include: Basic and Advanced Current Use, Senior Exemption and Deferral Administration, Senior Levy Training, and Personal Property. In addition, the team has provided numerous webinars to counties who are transitioning from cyclical to annual valuations for property tax assessments. These webinars included: STARS (a tool for sales analysis), Modeling, Valuation Area Delineation, and the Annual Revaluation Grant Program.

The webinar format allows the trainer to share his desktop presentation with attendees who call in and join the webinar remotely. Attendees are able to view a PowerPoint presentation, database, or spreadsheet on their computer desktop and hear the trainer over the telephone. Attendees also have the capability to ask questions or make comments verbally or by instant messaging. While this technology has distinct advantages over in person training, there are still a few classes that the Department has determined are better taught in person. These classes require in-class participation on written exercises or interaction between participants. Some of these classes include Basic Levy Training and County Board of Equalization Member Training and the International Association of Assessing Officers (IAAO) approved appraisal classes.

In addition to webinars, the team is using web meeting technology on an ongoing basis to provide specialized meetings and training to county assessors. Over the past several years, web meetings have been used in a variety of ways.

(Continued on page 2)

Special points of interest:

- **Quarterly Reminders (see page 2)**
- **Upcoming Training (see page 4)**

This Quarter's Reminders

June 1*

Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)

PUD Privilege Tax is due. (RCW 54.28.040)

June 30*

(On or before) DOR prepares stumpage values for July through December 2013.

DOR determines value of state assessed property and sends Tentative Value Notices

July 1

Appeals to the county Board of Equalization must be filed by today or within 30 days of notification. County legislative authority may extend the deadline up to 60 days by adoption of local ordinance/rule (RCW 84.40.038)

July 8

(On or before the second Monday) County officials and local taxing districts begin preparing estimated budgets for submission to county auditor or chief financial officer, if in a charger county, on or before the second Monday in August. (RCW 36.40.010)

July 15

Assessor certifies the assessment roll to the county board of equalization. Assessor's Certificate of Assessment Rolls to County Board of Equalization submitted to DOR Property Tax Division. (RCW 84.40.320)

County Boards of Equalization meet in open session. Minimum is three days; maximum session is four weeks. (RCW 84.48.010)

July 16

(on or before) Requests for hearings on state assessed public utility values must be received. (RCW 84.12.340)

(Continued on page 3)

Use of Web Meetings for Training and Consultations *(continued)*

The team has held web meetings with individual counties to discuss options for the use of their CAMA (Computer Assisted Mass Appraisal) systems. The web meeting has allowed the team to view new CAMA systems in use throughout the State in order to provide guidance as to how these systems could be customized or enhanced to best serve the needs of the county. For many counties, this is the first time they will be utilizing a CAMA system both for administrative as well as valuation functions. The team has also facilitated discussions with CAMA software user groups in order to give them the capability of sharing ideas on the uses/efficiencies in their common software.



The team has also viewed county Geographic Information Systems (GIS) remotely to discuss options for inspection areas for counties transitioning from cyclical to annual revaluation. The team is just completing a GIS project on the development of inspection areas for a county who is converting to annual revaluation in 2014 but did not have the GIS capabilities to create their own inspection areas using GIS. All of the work on this project is being done remotely using web conferencing. As counties transition into the use of GIS for assessment purposes, the team provides ongoing guidance as to the wealth of information available using GIS.

The web meeting capability also allows the division to tailor training to the individual needs that a county may have. The team worked extensively with a remote county that was transitioning to annual revaluation in 2013. The team worked both in person and via web meeting to help develop a plan for bringing all of their parcels to the same level of assessment for their first year of annual revaluation. While extensive travel to that county was not possible because of the amount of time which was needed to accomplish the work, the web meeting was immensely helpful. The team was able to view the county's sales database remotely to help analyze sales and develop a market trend for different areas of the county. The web meeting has allowed the team to provide continuous, ongoing assistance without expensive travel costs.

The cost savings in using web conferencing can be measured both by counties who do not have to incur the travel expenses associated with sending new and existing staff to training, but also as a cost savings to the Department. Webinars and web meetings have saved the Department employee travel costs and allowed them to reach out to areas of the State where travel would be extremely time consuming and logistically complex. These savings are realized in the area of training as well as in the area of consultation and assistance.

The cost of using web conferencing is nominal in comparison to travel costs. The vendor used by the Department charges a monthly fee and an additional nominal per minute charge for each telephone connection associated with a webinar or web meeting. This resource is available Statewide and a web meeting can be scheduled with little or no advance notice. For county personnel who need guidance or direction on issues requiring the use of visual materials, the web meeting is a tool that is readily available. ♦

This Quarter's Reminders

(Continued from page 2)

July 16

(Eleven business days after June 30) Hearings on state assessment of public utility property begin, continuing through July 30. (RCW 84.12.340)

July 31

Assessment date for new construction. (RCW 36.21.080)

August 1

Most taxing district boundaries established for levy collection next year. (RCW 84.09.030)
Nonprofit property tax exemption determination completed by DOR. (RCW 84.36.830)

August 9

(On or before the second Monday) Estimated budgets from county officials and local taxing districts must be submitted to county auditor or, if in charter county, chief financial officer. (RCW 36.40.010)

August 20

Final values of state assessed properties issued.

August 30

DOR estimates the number of acres of public forest land that are available for timber harvest for each county and for each taxing district.

August 31

(On or before) DOR notifies county assessors of properties exempt from property tax. (RCW 84.36.835) New construction placed on current assessment roll at the valuation assessed July 31. (RCW 36.21.070 through 36.21.090)

2013 Legislative Update—Property Tax

By Pete Levine, Property Tax Supervisor

The 105 day, 2013 Legislative Session, convened on January 14, 2013 and ended April 28, 2013. As most of us are aware, significant budget issues are on the forefront again this year, and shortly after the close of the regular session, Governor Inslee announced a Special Session would convene on May 13, 2013.

The regular session proved to be busy, with the Property Tax Division tracking and analyzing 118 bills concerned with the administration of Property Taxes. As of the close of the regular session, a total of 12 of those bills passed, and have either been signed into law by the Governor or are awaiting signature.

Below are links to the Legislature's website for these 12 bills. From the link, you will find a complete summary of the legislative path followed by each bill, along with final copies of the legislation and the very latest status.

Several other property tax related bills received consideration by both the Senate and the House, but did not pass. However, as with any Special Session, those bills may see additional activity, as well as any bills that may have "died" may become active.

In our next issue of the Property Tax Review, we will provide a more detailed summary of each of these bills, as well as any property tax related bills passed during the 2013 Special Session. Additionally, we will describe our role in implementation of the new law, its impact on rules and provide you with a Property Tax Division contact for each of the bills. In the meantime, if you have any questions, please feel free to contact Pete Levine at (360) 534-1423 or PeteL@dor.wa.gov with any questions you may have about Property Tax legislation.

HB 1277 Concerning tribes holding conservation easements

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1277&year=2013>

2SHB 1416 Concerning the financing of irrigation district improvements.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1416&year=2013>

EHB 1421 Protecting the state's interest in collecting deferred property taxes.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1421&year=2013>

ESHB 1432 Concerning County Property Tax Levies (Veteran's Assistance)

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1432&year=2013>

EHB 1493 Concerning the property taxation of mobile homes and park model trailers.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1493&year=2013>

HB 1576 Creating greater efficiency in the offices of county assessors by allowing notification via electronic means.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=1576&year=2013>

E2SSB 5078 Modifying the property tax exemption for nonprofit fairs.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5078&year=2013>

SSB 5332 Modifying the percentage of votes required to continue benefit charges for fire protection districts. <http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5332&year=2013>

(Continued on page 4)

2013 Legislative Update—Property Tax (continued)

(Continued from page 3)

SSB 5444 Concerning the administration of taxes regarding publicly owned property.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5444&year=2013>

SB 5593 Concerning filing requirements for property tax exemption claims for certain improvements to benefit fish and wildlife habitat, water quality, or water quantity.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5593&year=2013>

SB 5627 Concerning the taxation of commuter air carriers.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5627&year=2013>

SSB 5705 Concerning amounts received by taxing districts from property tax refunds and abatements.

<http://apps.leg.wa.gov/billinfo/summary.aspx?bill=5705&year=2013> ♦

Board of Tax Appeals Announces Appointment of Mark Maxwell

Mark J. Maxwell was appointed to the State Board of Tax Appeals on April 8, 2013, by Governor Jay Inslee. Mr. Maxwell is a graduate of Washington State University with an MBA degree. He began his real estate appraisal career in 1988. From 1997 to 2006, Mr. Maxwell worked for the Department of Revenue's Property Tax Division as a Real Property Valuation Program Manager. From 2010 until his appointment to the Board, he was the Chief Appraiser for the Benton County Assessor's Office. Mr. Maxwell also served as a Trustee Member for the Washington Center for Real Estate Research from 2000 through 2009. He is a licensed Certified General Real Estate Appraiser, a member of the International Association of Assessment Officials (IAAO), and a past instructor of various valuation courses for the IAAO and the Department. Mr. Maxwell has testified as an expert appraisal witness in superior court and before the Board of Tax Appeals.



Washington State's Board of Tax Appeals (BTA) is an independent state agency created in 1967. The Board hears appeals from decisions of the County Boards of Equalization and the State Department of Revenue. For more about the BTA, visit their website at <http://bta.state.wa.us/> or contact them at 1-866-788-5446 or bta@bta.state.wa.us. ♦

2013 Upcoming Training (State/County Personnel ONLY)

Date	Course	Location	Cost
June 19—20	Introduction to Personal Property	Webinar	\$75
July 18—19	Evaluating Commercial Construction	DuPont	\$150
Sept. 9—10	Basic Levy Training	Wenatchee	\$0
Sept. 18	Senior Levy Training	Webinar	\$0
Sept. 25—26	Senior Exemption/Deferral Basic Workshop	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

FREQUENTLY ASKED QUESTIONS***Assessment of Mobile and Manufactured Homes***

By Pete Levine, Personal Property Supervisor

We periodically receive questions regarding the assessment of Mobile and Manufactured Homes. The following *Part 2* is a continuation from our last newsletter, answering some of the FAQs received.

MOBILE HOMES AND PARK TRAILERS***Is a park trailer (or park model trailer) the same as a mobile home?***

Answer: No. While similarities exist between the two, a park trailer is defined as "...a travel trailer designed to be used with temporary connections to utilities necessary for operation of installed fixtures and appliances. The trailer's gross area shall not exceed four hundred square feet when in the setup mode. "Park trailer" excludes a mobile home." (RCW 46.02.622)

Is a park trailer real property or personal property?

Answer: Like mobile homes, most park trailers are generally classified as real property for property tax purposes with the exception of tax collection purposes when the home is moved. A park trailer is considered real property when it "...substantially lost its identity as a mobile unit by virtue of its being permanently sited in location and placed on a foundation of either posts or blocks with connections with sewer, water, or other utilities for the operation of installed fixtures and appliances." (RCW 84.36.595)

If I move my park trailer, will it be subject to advance tax like a mobile home?

Answer: Yes. When the park trailer will be moved out of the county, the county treasurer has the authority to collect an advance tax under provisions similar to those that cover mobile homes (RCW 84.56.070 and 090).

Do park trailers qualify for an exemption the same as travel trailers?

Answer: No. A specific definition applies to the exemption for "travel trailers" in RCW 84.36.595. Park trailers are defined differently and are not exempt.

If I license my park trailer with the Department of Licensing, will that make it exempt?

Answer: No. Again, RCW 84.36.595 does not provide an exemption for park trailers, licensed or not.

**MISCELLANEOUS QUESTIONS*****Are mobile homes for sale on a dealer's lot exempt as business inventory?***

Answer: Yes, so long as the mobile homes are personal property held for sale. If the mobile homes are on a permanent foundation with fixed pipe connections, they become real property and would not qualify for the exemption. (See RCW 84.36.477 and RCW 84.36.510.)

If a dealer has a mobile home set up as a model home ready to move in, would it be exempt as inventory?

Answer: No. Again, a mobile home on a permanent foundation with fixed pipe connections is real property. The exemptions provided by RCW 84.36.477 and 84.36.510 only apply to personal property inventory.

If I qualify for the "head of family" exemption, will my mobile home be exempt if it is assessed for \$15,000 or less?

Answer: No. The head of family exemption in RCW 84.36.110 excludes mobile homes.♦

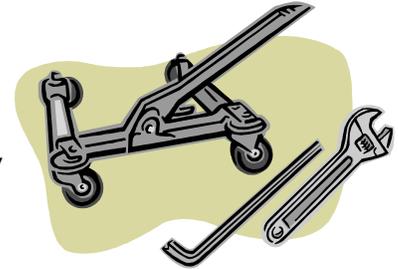
Discovering Personal Property—Efficiently

By Scott Sampson, Utility Valuation and GIS Program Manager

Taxpayer reported personal property lists are the primary basis for personal property assessments. Which leads to the question how does an assessor even know if they are receiving the required reports from all the taxpayers? Until now, discovering which taxpayers are not reporting their personal property was an expensive, time consuming, low reward endeavor. A breakthrough pilot project by the Department of Revenue in 2012 shows that specialized software can accurately, quickly, and economically identify non-reporting taxpayers.

Background

Every business is required to file a list with the county assessor of all taxable (i.e., nonexempt) personal property in the person's ownership, possession, or control. When a business doesn't report their personal property, the county assessor must take steps to discover and value the property. Complete discovery depends upon adequate staffing, funds, and other necessary resources. One of the discovery tools available to assessors is comparing business licenses from various jurisdictions to their assessment roll. Manually comparing city, county, and state business licenses with assessment rolls is a time consuming, labor intense, expensive process. Consequently, few assessors perform systematic personal property discovery projects. In the last few years powerful pattern-matching software has emerged that allows assessors to automate this repetitive, manual task.



Discovery Overview

Programmers call the matching process "entity resolution" or "identity resolution." Basically, it's the process of working out which records/entities/objects actually represent the same real-world things by comparing their properties. Wikipedia gives this example.

"Across different data silos - employee records, vendor data, watch lists, etc. - an organization may have several variations of an identity named Muammar Gaddafi, which may or may not be the same individual. These entries may, in fact, appear as Moamar El Kadhaafi, Moammar Khadafy, or Mo'ammarr Gadhafi within those data sources. By comparing similarities between underlying attributes such as address, date of birth, or social security number, the user can eliminate some possible matches and confirm others as very likely matches." (Identity Resolution, 2013)

Comparing taxpayer names and addresses from assessor records to state records presents similar problems. Name spelling or misspellings aren't the only issues. Businesses often have multiple names and locations. Various word orders, name length, abbreviations, and suffixes are some other obstacles that software must overcome. Successful matching also depends on the matcher selecting the proper algorithm, which is a logical sequence of steps for solving a problem, to compare and match data. Otherwise, the software will exclude valid matches or include invalid matches. The consequence of either event is reduced matching accuracy and reliability.



Discovering Personal Property Pilot Project

The project goal was to generate a list of county taxpayers who may own taxable personal property but are not reporting this property to their respective county assessor. Our pilot project started with two counties. The promising results prompted us to expand our study to four more counties.

We used Microsoft SQL Server 2005 Fuzzy Lookup software and an experienced matcher to match records from the state business license database to a corresponding taxpayer record in the county assessors' personal property databases. The matcher adjusts the software rules to find the optimum balance between too few matches with very high accuracy and too many matches with very low accuracy. The software compares specific fields (e.g. Unified Business Identifier (UBI), name, address, and zip code) from the state and county records and calculates the match probability.

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Discovering Personal Property—Efficiently *(continued)*

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The unmatched state taxpayers are grouped by North American Industry Classification System (NAICS) code and business type, (e.g. corporation, partnership, sole proprietor) to help the counties prioritize their discovery efforts.

Step one of matching process is comparison of the UBI number in the state records with county records. The Unified Business Identifier is a unique nine-digit number used by all state agencies to identify a business entity to simplify business registration and record keeping. Step two of the matching process is to match records by a combination of business name and/or address. Matching success in this step depends on several factors such as, name similarity, software and algorithm used, and matcher experience. Each algorithm has a particular strength. Some algorithms are well suited to numbers, some compare by how a word sounds, while other algorithms compare by spelling variations.

- The matching results are exported to an Excel spreadsheet with these worksheets:
- County personal property account matches a DOR account;
- County personal property account exists but does not match a DOR account;
- DOR account exists but does not match a county personal property account.

Pilot Project Results

In the pilot project when counties include the UBI in their records, nearly 90% of their accounts match a state business record. Name and address matching rates range from 50 to 60-percent. While this rate isn't nearly as impressive as the UBI match rate, the key point to remember is that the software has matched thousands of accounts in a few seconds. It would take a person days to complete this task, if it was even attempted.

Although matching software can create a list of property owners and their corresponding state UBI numbers, county staffs still need to take steps to confirm which taxpayers own property but are not reporting. This discovery process may take a variety of forms ranging from staff visits at the business location to telephone or mail contact. Assessors may also need to prioritize discovery efforts based on business type and/or industry. For example, sole proprietors are typically the smallest business types, with the least amount of taxable personal property. Therefore, an assessor might focus their attention on other business types that are likely to have more taxable property.

What's Next

The Department continues to enhance and offer this matching service to assessors. Each quarter we have four matching slots available to the county assessors on a first come basis. Telephone Pete Levine, 360-534-1423, to schedule consultation time and start discovering personal property. ♦



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> ♦

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

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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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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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Designated Forest Land	Leslie Mullin	(360) 534-1424	LeslieMu@dor.wa.gov
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Forest Tax General Information	Special Programs	1-800-548-8829	
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Revaluation	Cindy Boswell	(509) 885-9842	CindyB@dor.wa.gov
<input type="checkbox"/> County Revaluation & Revaluation Plans	Michael Dahle	(360) 534-1362	MichaelD@dor.wa.gov
<input type="checkbox"/> Annual Revaluation Grant Program	Marilyn O'Connell	(360) 534-1364	MarilynO@dor.wa.gov
Senior Citizens/Disabled Homeowners, Exemption/Deferral	Peggy Davis	(360) 534-1410	PeggyD@dor.wa.gov
Utilities Management	Scott Sampson	(360) 534-1420	ScottS@dor.wa.gov
<input type="checkbox"/> Certification of Utility Values to Counties	Ha Haynes	(360) 534-1418	HaH@dor.wa.gov
<input type="checkbox"/> Code Area/Taxing District Boundary Changes & Maps	Susan Ragland	(360) 534-1369	SusanRa@dor.wa.gov
<input type="checkbox"/> Public Utility Assessment	Jay Fletcher	(360) 534-1421	JayF@dor.wa.gov
<input type="checkbox"/> PUD Privilege Tax	Vicky Carr	(360) 534-1366	VickyC@dor.wa.gov