



December 2009

Volume 10, Issue 4

## A Holiday Message

By Brad Flaherty, Assistant Director, Property Tax Division

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Another year is almost complete. As I look back on the last 12 months and realize how much has been accomplished, I am daunted by the tasks that still confront all of us during these difficult times. Budget cuts necessitated by the economic recession have had substantial impacts on individuals, businesses, and government organizations. The demand for governmental services continues to increase, and the public expects more from each of us.

Often people forget that the nameless, faceless organization called *government* is actually made up of dedicated individuals impacted by the same economic conditions and pressures faced by everyone else. For this reason, I want to take this opportunity to acknowledge the challenges faced by everyone in the property tax assessment community. We appreciate everything you have done this past year to provide taxpayers with quality service in these very difficult times.

In the best of times, the work of government employees is difficult. In times such as these with drastic budget cuts, reductions in personnel, and volatile property values, it can seem almost



impossible. Yet, even under these circumstances, assessors and their staffs have maintained their commitment to providing the best possible service to taxpayers. Recognizing this, many tax professionals outside of government have made a special effort to be constructive and sensitive to these challenges.

We all realize that there likely will be more budget constraints ahead, but we can and will get through the next couple of years. However, before we look too far ahead and start planning on how to meet the challenges of the upcoming year, we should pause. On behalf of all of us at the Department of Revenue's Property Tax Division, I want to thank each and every one of you for the effort you make in the administration of the property tax system in the state of Washington. The work you perform is essential in making sure the property tax system functions in an effective manner to collect taxes that fund vital governmental services. Without each of your individual contributions, this would not be possible.

Thank you again and have a wonderful...

**Holiday Season.** ♦

### 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 for taxes due next 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)

### 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.

### 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)

### 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) PUD Privilege Tax billings are issued.

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](http://dor.wa.gov/Docs/Pubs/Prop_Tax/PropCal.pdf) ♦

## Annual Revaluation Grant Program to Begin in 2010

By Marilyn O'Connell, Grant Administrator

The County Performance and Administration section of the Department of Revenue's Property Tax Division is pleased to announce that grant funding will be available starting in 2010 to assist cyclical revaluation counties in converting to annual valuation.\* Amendments have been made to RCW 84.41.041 and 82.45.180 and the state statutes now mandate that cyclical counties begin doing annual revaluation by January 1, 2014 and physical inspections of every parcel at least once every six years.

The legislation is written to specifically prioritize funding for counties that are currently doing cyclical property tax assessment, which means that parcel valuations are only updated during a property inspection year, typically every four years. Going to annual property tax assessment means that counties will now be doing a statistical update of all parcels based on an annual analysis of sales data and market factors. The advantages to this method are more equitable valuations, an increased ability to respond to a changing real estate market, and greater uniformity of assessments.

In addition, the legislation has directed the Department of Revenue to provide the necessary guidance to help counties achieve annual revaluation, including items in areas such as: appropriate data collection methods and coding, neighborhood and market delineation, statistical analysis, valuation guidelines, and training. The Department's Annual Revaluation Team is available to provide information and assistance in any of these areas and has compiled information which can be distributed to those who request it.

A grant committee was formed by the Department which included a diverse group of county assessors who represented both annual and cyclical counties from all parts of the state. They provided valuable input in helping to develop the grant program. Discussions included topics such as what types of hardware, software or training would qualify for funding; what types of counties have the greatest need for funding; and the necessity for counties to identify needs vs. wants before making purchase decisions.

The grant application packet will be available in the first quarter of 2010, with the first applications being reviewed after July 1, 2010. This will be a reimbursement program which continues until the end of 2013 and is predicated on the real estate excise tax collections. The fund will receive \$5 from every real estate transaction during that time period. As the state has experienced a downturn in transactions this past year, the projected funding may be less than what had been originally anticipated, so it will be important for interested counties to assess their situation early and get their applications in as soon as possible after grant information has been distributed.

For additional information, contact Marilyn O'Connell at (360) 570-5881 or by e-mail at [MarilynO@dor.wa.gov](mailto:MarilynO@dor.wa.gov). ♦

\*RCW 84.41.180(1) The department of revenue shall administer a grant program to assist counties with, in priority order: a) converting to an annual revaluation system for property tax valuation; b) replacing computer software used for revaluations in counties where the software was purchased from commercial vendors and will not be supported by the vendor or others after January 1, 2010 or; c) the acquisition of software and integral hardware in counties currently administering an annual revaluation program where the assessor's property records are not stored in an electronic format or where the current software does not have the capacity to store, manage, and process property record components used in the valuation process. A county may use grant money to purchase computer hardware or software, repair or upgrade existing computer hardware or software, or provide necessary training related to computer hardware or software. No county is eligible for grants under this section totaling more than five hundred thousand dollars.

## ~ 2010 ~ Upcoming Training

(State/County Personnel ONLY)

### February 23

Mass Appraisal & Report Writing  
Lacey \$125

### February 9 10

IAAO 155 Workshop Depreciation  
Analysis  
Olympia \$125

### February 11

Valuation of Unique Properties  
Workshop  
Olympia \$100

### February 25

STARS (Statistical Tool for Analytics  
and Ratio Studies)  
Webinar \*Free\*

### March 2 3

USPAP  
Ellensburg \$125

### March 4

USPAP Update  
Ellensburg \$100

### March 9

Annual Revaluation Techniques  
Olympia \*Free\*

### March 16

Annual Revaluation Techniques  
Moses Lake \*Free\*

### April 12 15

Fundamentals of the Assessor's Office  
Dupont \$150

### April 20 21

Ratio Study/Statistics Workshop  
Ellensburg \$125

#### For further information, contact:

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### Current Use Program

## Two-Year Death Window Exception

By Leslie Mullin, Current Use Specialist

Over the past few months, we've been receiving numerous phone calls regarding the two-year death window exception for land classified as current use under chapter 84.34 RCW or designated as forest land under chapter 84.33 RCW. For the purposes of this article, the information will address the Current Use Program under chapter 84.34 RCW, because the treatment of forest land under chapter 84.33 RCW is essentially the same.

After reviewing the information provided by the Department in previous memos and newsletters, we decided to address this topic in a basic question and answer format.

#### Q: Does the two-year death window exception apply to all land classified in the current use program and designated forest land?

A: Yes, as long as all of the following requirements are met:

- The land has been continuously classified since 1993;
- The deceased owner held at least a 50% ownership in the land; and
- The heir sells or transfers the land within two years of the date of death of the owner.

#### Q: What is meant by "continuously classified since 1993?"

A: The two-year death window exception only applies to land classified as of 1993 or before and where there has been no break in classification. Any land initially classified (not reclassified) after 1993 would not be eligible for the two-year death exception window.

The following examples **would qualify** for the two-year death exception window:

- Initial application submitted in 1992, approved in 1993 (effective 1/1/93 assessment), for taxes due in 1994, still classified on the date of death of the owner in 2009, and the owner held at least 50% ownership in the land.
- Initial application submitted in 1992, approved in 1993 (effective 1/1/93 assessment), for taxes due in 1994, reclassified in 2002, still classified on the date of death of the owner in 2009, and the owner held at least 50% ownership in the land.

The following examples **would not qualify** for the two-year death exception window:

- Initial application submitted in 1988, approved in 1989 (effective 1/1/89 assessment), for taxes due in 1990, and was removed from classification in 2001. Owner then submitted a new application for the same parcel of land in 2006, approved in 2007 (effective 1/1/07 assessment), for taxes due in 2008, and still classified on the date of death of the owner in 2009.
- Initial application submitted in 1995, approved in 1996 (effective 1/1/96 assessment), for taxes due in 1997, still classified on the date of death of the owner in 2009, and the owner held at least 50% ownership in the land.

(Continued on page 4)

## Two-Year Death Window Exception (cont.)

(Continued from page 3)

**Q: What if the land was subject to multiple ownership changes since it was initially classified?**

A: As long as the land was continuously classified, the number of ownership changes would not be relevant.

**Q: When an heir inherits land from a deceased party's estate, is the inheritance considered a transfer?**

A: No, an inheritance from the estate to the heir or devisee is not considered "the sale or transfer of land within two years of the death of the owner."

**Q: When an heir inherits land from a deceased party's estate and does not want to continue classification, can the land be removed without the imposition of additional tax, interest, and penalty?**

A: No. If the heir does not want to continue classification, they have three options:

1. The heir can request the land be removed from classification, but will be subject to additional tax, interest, and penalty, if the removal does not meet one of the exceptions in RCW 84.34.108(6);
2. The heir can apply to reclassify the land; or
3. The heir can sell or transfer the land within two years of the date of death of the owner as long as the land had been continuously classified since 1993 and the deceased owner held at least a 50% ownership in the land.

**Q: When an heir inherits land from a deceased party's estate and wants to continue classification, does the heir have to complete a notice of continuance?**

A: No. When an owner of classified land dies, title to the land immediately vests in his or her heirs or devisees and the land maintains its special tax status; this transfer does not require removal. The heir or devisee is not required to sign a notice of continuance in order to retain this special tax status.

**Q: If an heir sells or transfers classified land to a third party within the two-year window, is the heir subject to additional tax, interest, and penalty, if the third party does not sign a notice of continuance?**

A: No. If the third party chooses not to sign the notice of continuance, the land is removed without the imposition of additional tax, interest, and penalty as long as:

- The land has been continuously classified since 1993;
- The deceased owner held at least a 50% ownership in the land; and
- **The heir sells or transfers the land within two years of the date of death of the owner.**

If you have any additional questions, please contact Leslie Mullin at (360) 570-5865 or by e-mail at [LeslieMu@dor.wa.gov](mailto:LeslieMu@dor.wa.gov). ♦

### Join Our Distribution Lists to be Notified When . . .



- the next edition of the Property Tax Newsletter is published,
- a new Property Tax Special Notice is issued,
- revisions are made to Property Tax WAC Rules,
- the latest Property Tax Valuation Guidelines are released

. . . simply visit the link below and join any of our e mail distribution lists. While you re there, check out the other distribution lists available from the Department of Revenue. You might find other topics of interest. ♦

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

## Online Training

By Leslie Mullin, Education Specialist



On October 28, 2009, the Department of Revenue's Property Tax Division launched its first online training class, Senior Levy Training, to approximately 70 participants throughout the state. As a result of budget constraints in many of the counties, the Property Tax Division has explored ways to reduce the counties' financial burden of providing training to their staff.

In 2009, five classes were cancelled because of low participation. For the classes that were held, many had lower enrollment than in previous years. This was primarily due to the lack of training funds available to county assessor offices as well as insufficient staffing levels to cover office responsibilities if employees attended training.

We are currently reviewing the classes scheduled to be offered in 2010 to determine if some of them can be offered utilizing the online training format.

Online training is suitable for classes that are short in duration or that can be easily broken up into segments and offered at various times. A couple of classes, besides Senior Levy Training, that will most likely be offered online in 2010 include the Basic and Advanced Current Use classes. Online Personal Property classes are also being considered as a possible alternative to traditional classroom training.

Online training allows participants to view the presentation from any computer with an Internet connection and listen to the presentation through their telephone connection. This type of training is also interactive. Participants can ask the presenter questions either

verbally or in written format. Everyone sees and hears the same thing at the same time, and it saves on travel expenses as well as the costs associated with traditional classroom training.

After receiving feedback from those who attended the online Senior Levy Training, most participants appreciated not having to incur the time and expense involved in attending training, but some missed the personal interaction and networking opportunities that are a part of the traditional classroom setting.

We are continually looking for ways to improve the quality in which training is provided to county personnel. We welcome your comments and suggestions. If you have an idea for an online class, please contact Leslie Mullin, Education Specialist, at (360) 570-5865 or by e-mail at [LeslieMu@dor.wa.gov](mailto:LeslieMu@dor.wa.gov). ♦

## Valuation Advisories

By Howard Hubler, Valuation Advisory Supervisor

The 2009 advisory appraisal cycle has been completed and the Property Tax Division's Valuation Advisory Team has already begun the 2010 cycle.

With the passage of Senate Bill 5368 in the last Legislative Session, the functions of the Valuation Advisory Team have expanded for 2010. The most notable change was requested by the counties—the Property Tax Division will provide advisory appraisals for complex industrial properties over \$25 million in value.

Funding provisions in the bill provided for an additional three appraisal positions, which have been filled. There are now a total of eight appraisers doing

advisories. With the additional positions, the Department is capable of not only fulfilling the bill's requirements but will continue doing advisory appraisals of properties falling under the \$25 million threshold.

With the assistance of personal property experts from the Property Tax Division's Ratio Team, we expect to complete at least 74 advisory appraisals in 2010 — an 80% increase over the 2009 numbers. Process improvements will be implemented to ensure that all appraisals are completed in a timely manner.

In addition to the advisory appraisals, we will provide general valuation assistance and advice to assessors. Sometimes all an assessor needs to do their appraisals is the right data, which we might help them obtain. Often a modest assist with resources or sharing an approach we've picked up from other assessors may be what's needed for the county appraisal staff to complete a task. By providing more of this general help to county appraisers, we believe we can improve uniformity in a greater number of properties.

*(Continued on page 6)*

## Valuation Advisories (cont.)

(Continued from page 5)

The Valuation Advisory Team is just concluding a study of shopping centers. The stakeholders of this workgroup were property owners, property tax representatives, and assessment personnel from several counties and the Department.

Shopping centers and malls have long been contentious properties to appraise, and enough concerns were raised to revisit this property class. The consensus of the work group was to update the shopping center model which was developed in the 1990’s by a similar workgroup. The group is now testing the reasonableness of the updated model, and it should be available for distribution soon. We thank the participants for all their time on the workgroup. ♦

## 2009 Statewide Utility Values

By Neal Cook, Utility Valuation Manager

The statewide 2009 utility values remained about equal to the 2008 Values – but not equal for all. In a recessionary economy, it may seem a bit surprising that state-assessed utility values have not changed much from 2008 to 2009. However, *not changed* is relative. The value of some state-assessed utilities have gone up, some down, and some have not changed much at all. The sum of the state-assessed utility values in each county may also be up, down, or similar to 2008.

The table below shows the sum of all the county ratios and the utility values certified to counties in 2008 and 2009. Overall, there isn’t much change from 2008 to 2009, but individually, some counties’ values increased, decreased, or stayed about the same. Twelve counties’ values increased, 22 decreased, and five had very little change in total value. Even in counties where the values increased overall, there is no doubt some taxing jurisdictions had decreases while others in the same county had increases or stayed about the same. The Utility Valuation Section of the Department’s Property Tax Division has had more than the usual number of calls from concerned assessors and taxing district personnel about value decreases. This is not a surprise in this economy but remains a concern as revenues in those districts make providing services to the public more and more difficult.

			REAL PROPERTY			PERSONAL PROPERTY		TOTAL-REAL-AND-PERSONAL	
Totals	RATIO	ACTUAL	EQUALIZED	RATIO	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	
2008	88.13%	2,639,093,255	2,325,937,663	95.64%	14,536,246,951	13,902,433,395	17,175,340,206	16,228,371,057	
2009	88.34%	2,735,270,987	2,416,261,601	96.41%	14,358,058,387	13,843,148,018	17,093,329,374	16,259,409,619	
Change %	0.23%	3.64%	3.88%	0.81%	-1.23%	-0.43%	-0.48%	0.19%	

Note: Ratios are calculated by dividing the equalized value by the actual value for each class of property.

If want to know specific company values or county values contact:

Neal Cook — (360) 570-5877, [NealC@dor.wa.gov](mailto:NealC@dor.wa.gov)  
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## 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.

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May 20, 2009

### **Property Valuation Appeals**

Provides general guidance to local Boards of Equalization with regard to valuation appeals and information important to all parties in a valuation appeal. Focuses on the key elements of reviewing disputed valuations: Presumption of Correctness, Standard of Review and Evidence That Should Be Considered. Also discusses the impact of decisions within our budget-based, property tax system.

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn\\_09\\_PropertyValuationAppeals.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn_09_PropertyValuationAppeals.pdf)

July 8, 2009

### **Legislative Update – Changes in the Property Tax Exemption for Museums and Performing Arts Facilities**

Discusses four changes to the exemptions for Museums and Performing Arts Facilities (RCW 84.36.060) that affect the way these properties may be shared with other organizations or individuals.

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn\\_09\\_MuseumsPerfArts.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn_09_MuseumsPerfArts.pdf)

July 23, 2009

### **Legislative Updates – Current Use Program and Designated Forest Land**

Provides Q & A discussion of four bills passed in the 2009 Legislative Session related to Current Use and Designated Forest Land issues. (chapters 84.33 and 84.34 RCW) Discussion includes public hearing procedures (ESSHB 1208); removals from Current Use and Designated Forest Land (SSHB 1484); equestrian related activities (SHB 1733); and standing crops and removal notices (EHB 1815).

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn\\_09\\_CurrentUseDFL.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn_09_CurrentUseDFL.pdf)

July 23, 2009

### **Legislative Updates – Levies and Collection Issues**

Provides Q & A discussion of five bills passed in the 2009 Legislative Session related to levies and the collection of property taxes. Discussion includes several important changes in the administration of property taxes (E2SHB 1208); changes in the way certain school levy funds may be applied to projects (ESHB 1619); an optional limitation of the levy rate imposed by a newly formed Rural County Library District (SB 5355); revised conditions for the annexation of portions of towns and cities by a fire district (SB 5426); and minor changes in the administration of lid-lifts, a new statutory limit for certain ferry district levies and a new county transit levy (2SSB 5433).

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/SN\\_09\\_Levies.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/SN_09_Levies.pdf)

October 2, 2009

### **Wheat Prices used to determine the Assessed Value of Farm and Agricultural Land**

Provides a discussion of the methods used to value wheat lands within the farm and agricultural classification and the effect of unusual fluctuations in wheat prices.

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn\\_09\\_WheatPrices.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn_09_WheatPrices.pdf)

October 2, 2009

### **Assessment of Low-Income Housing - Update**

Provides an update on the status of the Property Tax Advisory (PTA) 15.1.2009 that was issued earlier this year. Discusses the impact of recent BTA decisions and pending appeals on the valuation of low-income housing properties.

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn\\_09\\_LowIncomeHousing.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2009/sn_09_LowIncomeHousing.pdf)◆

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## Faces & Places at Property Tax

**Elizabeth Greenwood** joined Property Tax in early 2008 to become our primary receptionist. Since her arrival, she has graciously done a lot of mothering, coaching, and coaxing to make all of us here at the Property Tax Division look good. Liz is leaving us this month to become a Revenue Agent 1 in the Department's Compliance Division. She will be missed, but she won't be far away and will remain part of the Property Tax family.



Elizabeth  
Greenwood

A portly **Elf** appeared suddenly a few mornings ago in the Exempt Section of the Property Tax Division's second floor offices at the Capital Plaza Building in Olympia. He had no ID card or name tag. However, since he was dressed in a uniform, we concluded he probably has authority to be here. Unfortunately, we can't wake him up to interview him or find out why he's here. He appears to be sleeping peacefully, breathing slowly with an occasional hint of snoring. It's almost as if he was resting on a tropical beach before starting off on an important mission. He's not a problem, so we'll let him be. If he's still here after the Holiday Weekend, we'll wake him and find out where he belongs. ♦



Elf



## Got a Property Tax Question?



Please send in that "Nuts & Bolts" question that you might have to [harolds@dor.wa.gov](mailto:harolds@dor.wa.gov). We'll reply to any question you submit. If it's a question that might be of interest to other readers, we'll share it here. We'll try to answer these in layman's terms and take a little of the mystery out of property tax. A reader asked...

### ***What does it mean for an assessor to close the rolls?***

In layman's terms, it means the assessor has completed their valuation work for the assessment year and has sent a certification of the total values to the local county Board of Equalization (BOE).

This is the assessor's signal to the BOE that any changes to the assessed value (market value) of properties within the county have been finished and entered onto the assessment roll for the purpose of taxation in the following year. Once the roll is closed and certified in this way, only the BOE can revise the assessed values. They would only change the assessor's values in response to a taxpayer appeal or if they chose to exercise their independent authority to review and correct values within a certain class of properties.

After certification to the BOE, the assessor can still change some values. Manifest errors can be corrected and valuation appeals can be resolved. However, the assessor is not supposed to make any further changes that are based on appraisal judgment.

Ideally, the assessor would close the assessment roll and certify to the BOE at the middle of July. In recent years, most counties have closed in the months of July, August, or September. The total value on the rolls for each of the state's 1,800+ taxing districts is the key to the determination of levy rates in December. In January, the updated and corrected tax roll is certified to the county treasurer, so that tax bills can be prepared for mailing. ♦



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Washington Department of Revenue  
Property Tax Division



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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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Forest Tax General Information		1-800-548-8829	
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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 Jane Ely  Jay Fletcher Paul Hutt	(360) 570-5877 (360) 570-5879 (360) 570-5894  (360) 570-5876 (360) 570-5869	<a href="mailto:NealC@dor.wa.gov">NealC@dor.wa.gov</a> <a href="mailto:HaH@dor.wa.gov">HaH@dor.wa.gov</a> <a href="mailto:JaneE@dor.wa.gov">JaneE@dor.wa.gov</a>  <a href="mailto:JayF@dor.wa.gov">JayF@dor.wa.gov</a> <a href="mailto:PaulHu@dor.wa.gov">PaulHu@dor.wa.gov</a>