



# Property Tax Review

September 2005

Volume 6, Issue 3

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## What is DOREETA?

By Peri Maxey, Assistant Director

DOREETA – Sounds like a mid-day snack but it's really the acronym for *Department of Revenue Real Estate Excise Tax Automation*. Nearly 365,000 real estate excise tax (REET) affidavits are filed each year in paper format. The REET document typically originates in an escrow or title company office where it is sent to the county treasurer. The treasurers share copies with the assessor, auditor, and the Department of Revenue. Throughout this process information is taken from the documents and manually keyed by different groups into various computer systems where the information or copies may be used to analyze sales within a county, review the classified status in a current use program, or to audit REET transactions. All in all the data may be re-keyed or re-used several times. The number of times these documents are handled and the quantity of transactions makes the REET program a prime candidate for automation. Treasurers and the Department are eager to see this automation happen.

For the Department, the first phase of the project is

complete following two years of consultations with treasurers, assessors, and auditors – that is the development of a system within Revenue to accept affidavit data electronically from the counties. Phase II is underway due to the passage of HB 1240 providing a funding mechanism to treasurers to help them develop the local program piece. Treasurers are meeting regularly to define their requirements and work on obstacles so that a system may be built allowing title and escrow companies to create

...conversion to an electronic system will reduce paperwork and provide greater access to the data by multiple parties.

REET affidavits on-line and with the possibility of paying the tax and recording documents electronically. County treasurers are working with title and escrow companies in their respective counties about the potential benefits of this type of system. Assessors, too, have been

working on this idea for at least the past two years. This electronic process will give them greater flexibility in capturing sales data for properties in their counties, which is used in their analysis to establish market value. The Department will have a statewide sales database that will be helpful in valuing non-traditional properties like industrial plants and for counties who have limited sales within their jurisdiction. This conversion to an electronic system will reduce paperwork and provide greater access to the data by multiple parties. Sounds great!

A project of this magnitude takes a lot of analysis, coordination, and stakeholder work bringing parties together for a common cause. This idea was included in the Department's Strategic Business Plan ensuring it would receive the time and attention it deserves. Our thanks go to **Ron Strabbing**, Grays Harbor County Treasurer; **Judi Morris**, Jefferson County Treasurer; and all the other treasurers

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Special points of interest:

- **Quarterly Reminders** (see pages 5-6)
- **Upcoming Training** (see page 8)

## What is DOREETA?

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whose hard work on this project will pay off when it is complete. Thanks also to **Rose Bowman** for her relentless testimony before the Legislature to secure the local funding.

We also want to thank the assessors and auditors for their work on this endeavor. Last, but not least, we want to thank **Stuart Thronson** and **Mel Kirpes** from the Department's Special Programs Division and **Renee Alexander** and **Julian Soh** from our Information

Services Division for their continued work on this innovative task. ♦

## Levy Review Program Rolls On

By Harold Smith, Levy Specialist

In the third year of the Department's levy review audits, completion of the first stage of the program is within sight. It appears that the 39<sup>th</sup> levy audit will be completed in December of this year – on schedule. How is this possible when Fletcher Barkdull, our original levy auditor, moved on to work for a famous aircraft manufacturer? Enter...**Leslie Mullin!**

Leslie joined the Property Tax Division in June of this year on a "rotation" from her position as a Revenue Agent in the Department's Compliance Division. She was invited to come re-energize the program and get it rolling again. This is exactly what she's done.

Between them, Leslie and Fletcher have completed audits for 31 of the 39 counties. Leslie has completed site visits to the remaining eight counties, gathering the calculations and documentation needed for her review and analysis. In the remaining weeks of 2005, she will finish her reviews of Clark, Cowlitz, King,

Pierce, San Juan, Snohomish, Skagit and Whatcom. Her work area is now piled high, but it's alive!

Leslie has shown a keen ability to quickly learn property tax concepts and understand the complexities of property



**Leslie Mullin**  
Levy Review Auditor

tax levies. When asked, Leslie revealed that a couple of things have struck her as she ventured into the field to meet the assessors and their levy administrators. First, the people she's met and spoken to

really know what they're doing and are committed to public service. Second, they have made her feel very welcome and appear eager for her support and advice.

The audits in this stage of the program focus on the calculation of regular property tax levies and the documentation of the processes the assessor uses to apply the various legal limitations on those levies. When this stage is complete, we will compile and analyze the results, trying to determine what the focus of stage two might be. We may concentrate on excess levies, the tax base calculations, and the implementation of recommendations the Department made the first time around. If Leslie has her way, we will identify a series of "best practices" that we've observed and then share them with the levy community. As the plan develops, we will consult with the assessors to be sure their needs are considered as well. ♦

### Perspective

**"It is not because things are difficult that we do not dare; it is because we do not dare that they are difficult."**

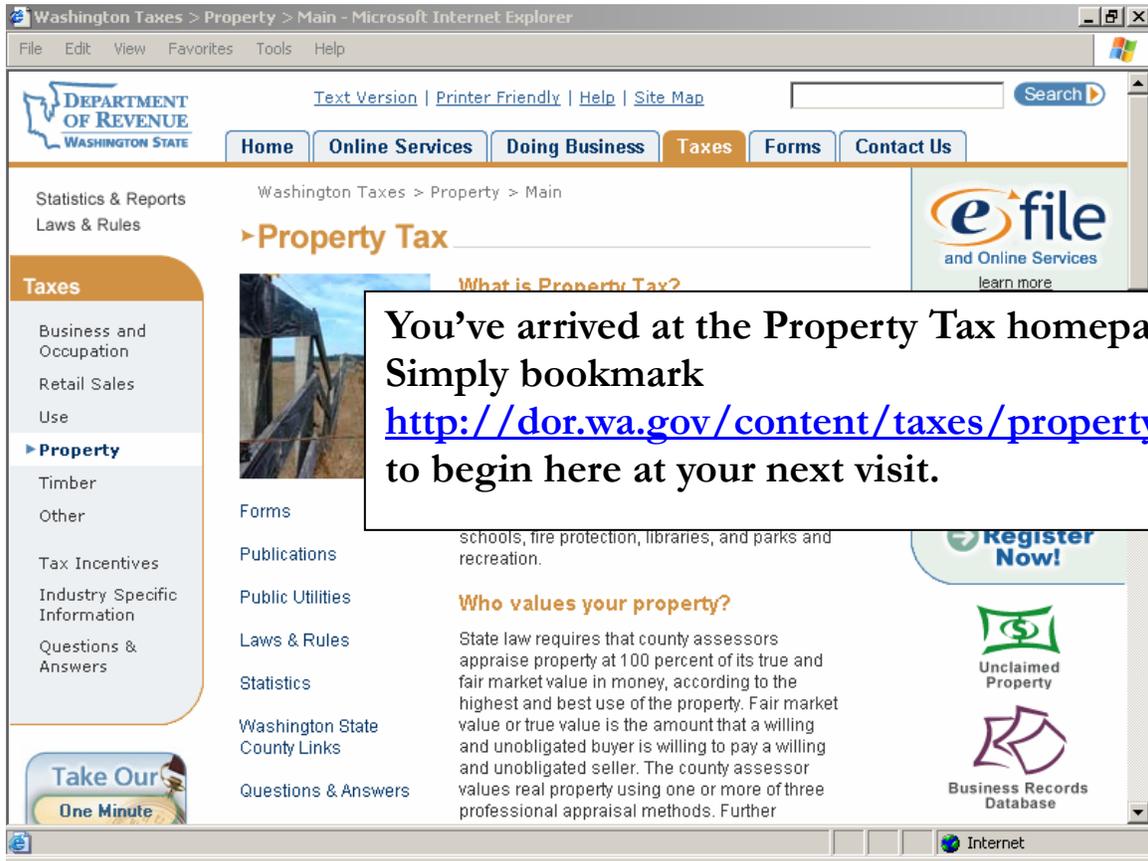
—Seneca, Roman philosopher

# How to Find Us on the Web

Need to find the latest property tax form or publication? Looking for a specific law or rule? Doing a search requiring statistical data? You should be able to find these, as well as other pertinent information, on our webpage. How to find us on the web? Well that's as easy as two quick clicks from the Department of Revenue's main homepage.



## How to Find Us on the Web (continued)



## Staff Changes at the Department of Revenue

After ten years with the Department of Revenue's Property Tax Division, **Steve Yergeau** is off to write a new chapter in his life. He has accepted a position as Director of Property Taxes with T-Mobile in Bellevue, Washington. Steve originally came to work for the Department on a temporary basis in 1992 as an Administrative Intern in the Utility Section. In 1995, he joined the Department on a permanent basis as a Property Tax Appraiser valuing utility companies. For the last six years, Steve has been the Program Manager of the Property Tax Division's Utility Valuation Section leading his staff of appraisers in valuing all the airline, telecommunication, wireless, railroad, etc., utility property in Washington State. His last day with the Department was September 9th.



**Steve Yergeau**

We wish Steve all the best in his new career. ♦

## This Quarter's Reminders

### September and October (During the months of)

The Dept. of Revenue shall equalize taxes to be collected for state purposes. (RCW 84.48.080)

### September 1 (Prior to first Monday in September)

The Dept. of Revenue shall annually determine the indicated ratio for each county. (RCW 84.48.075)

### September 6 (On or before first Tuesday)

Last day for county auditors to submit preliminary budgets to Boards of County Commissioners. (RCW 36.40.050)

### September 15

County assessors will furnish the DOR Forest Tax Division the composite property tax rate on designated forest land in the county.

### September (During the month of)

Assessors' certification of assessed valuations to taxing districts. (RCW 84.48.130) DOR certifies assessments of public utility operating properties to county assessors after final ratios have been certified. (RCW 84.12.370)

### October 1

Last day to file application for special valuation on historic property on 2005 assessment roll. (RCW 84.26.040)

### October 3 (First Monday)

Boards of County Commissioners begin hearings on county budgets, commissioners adopt budgets and fix necessary levies. (RCW 36.40.070, 080, and 090) However, budget hearings may be held on first Monday in December. (RCW 36.40.071)

### October 31

Last day for payment of second half of taxes. (RCW 84.56.020)

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## Moving Mobile Homes: What are the Issues?

Real or Personal Property? Advance Tax or Not? Is a Trip Permit Needed? What Taxes Are Required to be Brought Current?

By David Saavedra, Program Coordinator

We receive so many questions regarding the taxation of mobile homes that we decided to write an article about this topic. You know that you are in trouble when a certain Washington statute (in Title 65 RCW) which addresses classification of mobile homes for titling purposes begins with these words, "The legislature recognizes that confusion exists regarding the classification of manufactured homes as personal or real property. This confusion is increased because manufactured homes are treated as vehicles in some parts of state statutes, however these homes are often used as residences to house persons residing in the state of Washington. This results in a variety of problems, including...".

This statute goes on to address certain circumstances when a mobile home needs to be titled or when title should be removed. However there seems to be other confusion surrounding the taxation of mobile homes such as when should they be classified as real property or personal property? When should advance tax be collected on a mobile home being removed from its current location? Should the advance tax reflect the taxes on the assessed value of both the land and mobile as a parcel of real property, or should the advance tax reflect only the assessed value of the property being removed? This article will attempt to answer many of these questions.

### Advance Tax or Not?

Regardless of how the mobile is classed, either as real or personal, at the time the owner declares that it will be moved out of county an advance tax may be due. If it is classed as real property should the amount of advance tax collected be the amount attributable to the improvement (mobile) only? The answer is yes, the advance tax is only collected on the property being moved out of county.

### Is it Real or is it Personal Property?

Many counties create a third category called "mobile home parcel" or "mobile home roll" or some other unique name given to mobile home parcels. This is fine but it can be confusing. Mobile homes can only be classed as one of two categories, either as real property or as personal property. Mobile homes that are "affixed" to land are considered real property for assessment purposes even if the land is leased such as in a mobile home park. As a result of being considered real property when the mobile is "affixed" the assessment should be on the same revaluation cycle as other real property in the county.

If the mobile home is separated from the land it was once affixed to and will be moved to another county it should be treated, once separated, like personal property for tax collection purposes. If the mobile being separated is not moving out of county but instead will be re-affixed to land in-county then advance tax need not be collected.

## Trip Permits, Advance Tax, Licensing — Yes/No?

### When Mobile Homes are Assessed as Real Property

#### 2004 Assessment

If the mobile was characterized as real property as of January 1, 2004, was assessed as an "improvement" on real property and was included in the overall value of the real property parcel, then the taxes due in 2005 on that parcel of real property would be based on the total value of that parcel of real property as of January 1, 2004, including any improvement (the mobile home). If the mobile home sells mid-year 2005, the property tax may be paid in 2005 as agreed upon between the parties to the sale, based upon the assessed value of the improvement (mobile home). That is, when the buyer

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## Moving Mobile Homes: What are the Issues?

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and seller of the mobile home expressly agree as to who will pay what proportion of the property taxes attributable to the mobile home, then those taxes on just the mobile home (not the entire parcel of real estate) are paid in accordance with that agreement. (See RCW 84.56.370 regarding segregation of the improvement value from the land value.) If there is no agreement, then the parties are liable for the taxes attributable to the mobile home in accordance with RCW 84.60.020, on an apportioned basis relative to the proportion of the calendar year (in 2005) that the parties owned the mobile home.

### 2005 Assessment

The same characterization, as to real or personal property, would apply to the mobile home as well for the assessment as of January 1, 2005. This would be true regardless of whether the mobile was moved off the property at some point in 2005. Since the mobile was characterized as real property on the lien date, and assuming that the parcel of land on which the mobile was located was not leased by the owner of the mobile (see RCW 84.04.090), the tax that becomes due in 2006 is based on the assessed value of the mobile as real property on January 1, 2005. In our discussion, since the mobile home sold mid-year 2005, the 2005 taxes in this example were apportioned between buyer and seller. The 2006 taxes however are the liability of the purchaser regardless of whether the purchaser leaves the mobile home in place or moves it to a different location.

### When Mobile Homes are Assessed as Personal Property

When the mobile home is characterized as personal property, and has been assessed as such as of January 1 of the year of sale, then the provisions of chapter 84.56 RCW apply and advance tax may be collected, as appropriate.

The advance tax would be based upon the value of the mobile home as of January 1, 2005, as personal property, and calculated as set out in RCW 84.56.090. The sale in March 2005 (under the facts outlined above) would seem to be a pretty good indicator of value, but not necessarily the sole determining factor as to what the actual market value was on January 1. The payer of the advance tax would have a right to appeal that value to the local board, as noted above.

RCW 84.56.070 states, in pertinent part, as follows:

AND PROVIDED FURTHER, That if the county treasurer has reasonable grounds to believe that any personal property upon which taxes have been levied, but not paid, is about to be removed from the county where the same has been assessed, or is about to be destroyed, sold or disposed of, the county treasurer may demand such taxes, without the notice provided for in this section, and if necessary may forthwith distrain sufficient goods and chattels to pay the same. (Emphasis added.)

In this case (assuming for purposes of this discussion that the mobile was assessed as personal), the mobile was "personal property upon which taxes [had] been levied, but not paid." The treasurer then has reasonable grounds to believe that the mobile has been sold and the treasurer then "may demand such taxes." Under 84.56.090, the treasurer is authorized to collect advance tax on personal property which has not yet been levied upon. So, under RCW 84.56.070, the treasurer could collect advance taxes for assessment year 2004 and under RCW 84.56.090, the treasurer could collect advance taxes for assessment year 2005.

Some examples might be of assistance:

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### This Quarter's Reminders

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#### November 30

Last day for city and other taxing district budgets to be filed with clerks of Board of County Commissioners. (RCW 84.52.020)

#### November 30

Last day for Boards of Commissioners to certify to county assessors amount of taxes levied upon property in county for county purposes, and the respective amount of taxes levied by the board of each taxing district. (RCW 84.52.070) Also, the governing body of each taxing district authorized to levy taxes directly shall certify to county assessor amount of taxes levied for district purposes. (RCW 84.52.070)

#### December 1

An additional penalty of eight percent will be assessed on the current year's taxes delinquent on December 1. (RCW 84.56.020)

#### December 5 (First Monday)

Board of County Commissioners may meet to hold budget hearings provided for in RCW 36.40.070. (RCW 36.40.071)

#### December 31

Last day to file application for designation of forest land on 2005 assessment roll. (RCW 84.33.130) Also, last day to apply for January 1, 2005 open space land, farm and agricultural land, or timberland assessment. (RCW 84.34.030)

#### December 31 (On or before)

DOR sets stumpage values for January through June 2005. (RCW 84.33.091) Senior citizen and disabled persons property tax exemption claims filed with assessor. (RCW 84.36.385) Interest rate applicable to open space values shall have been set by the DOR. (RCW 84.34.065) DOR determines true and fair value of each grade of forest land and certifies values to county assessor. (RCW 84.33.140) ♦

## *Moving Mobile Homes: What are the Issues?*

*(Continued from page 6)*

### Example 1

Mobile home is currently assessed as real property, and is being moved to a new location where it will again be considered real property. What is required before it can be moved? Taxes need to be brought current, on the mobile only, in order to obtain a trip permit from Department of Licensing (DOL), and an advance tax may be collected if it is being moved out of county.

### Example 2

Mobile home is currently assessed as real property, but is being separated and moved to a mobile home park where the land is leased in its new location. Since the mobile will be located on leased land it should be assessed like real property since it will be "affixed". However for collection of taxes it should be treated like personal property for the purposes of moving it. For purposes of ownership records since the mobile is going to be affixed on leased land it is considered personal property and will need a title from Department of Licensing (DOL). What is required before it can be moved? All taxes including property taxes need to be brought current on the mobile home in order to obtain a trip permit from DOL. RCW 65.20.040 requires property taxes to be paid before it is re-titled, however this statute does not specify that it means property taxes on both the land and improvements. Property taxes may be brought current on just the improvements (mobile) only. If the mobile home is being moved out of county then advance tax may be collected and as well the mobile has to be issued a new title from DOL since its new location will be on leased land, (RCW 46.12.055 and 65.20.040).

### Example 3

Mobile home is assessed as personal property because it is not attached to "owned" land, and instead is located on leased land. The mobile home sells to a new individual who will move it to a new location. What is required before it can be moved? A transfer of title to the new owner from DOL and all taxes on the mobile home has to be paid including personal property taxes. If the mobile is being moved out of county then advance tax is applicable similar to any other personal property. If the mobile is not moving anywhere, i.e. is being sold in place, all that is required is a new title from DOL.

## Remaining Issues

### Moving the Mobile "Out of County"

The next question is whether, when the mobile in our example, is moved to a location outside the county sometime in 2005, the treasurer has the authority to collect the property taxes from the purchaser, that will become due in 2006 on the mobile home, in advance of the due date. The answer is a qualified "yes." Under RCW 84.56.090, if in the judgment of the treasurer, the collection of the taxes to become due in 2006 is in jeopardy, an advance tax may be collected. The fact that the mobile home changed from real property to personal property after January 1, 2005, makes the advance tax collectable by the treasurer. However, the assessed value remains what it was on January 1, as real property, and the advance tax would be calculated based upon that value.

Since the purchaser of the mobile home is the "taxpayer" of the advance tax, they have the right to petition the board of equalization regarding the assessed value of the mobile under RCW 84.40.038 and WAC 458-14-056. On any petition to the board by the purchaser of the mobile home, the board would determine whether the assessed value of the mobile home as real property was the true and fair value of the mobile as of January 1 of the year of sale. In determining whether that value, which is presumed correct under RCW 84.40.0301, is the true and fair value of the mobile as of January 1, 2005, the actual sale price of the mobile home is a valid consideration. (In many cases the mobile home as real property would be valued greater than the value as personal property.)

### New Construction - Yes/No?

If the mobile home is moved and again becomes real property in the same county or in a different county, there is no "new construction" value associated with the mobile home at its new location. RCW 36.21.090 only authorizes placement of the mobile home on the assessment rolls when the mobile home has never been subject to property taxes in Washington, or when no advance tax was paid when the mobile was moved from its original county.

### Destroyed Property?

Also, it should be noted that moving the mobile home to a different location does not invoke RCW 84.70.010, the destroyed property statute. That statute only applies where property has actually been destroyed.

**2005****Upcoming Training****(State/County Personnel ONLY)****September 20-21**Basic Levy Training  
Tumwater — \$0**September 22**Senior Levy Training  
Tumwater — \$0**October 18-19**Mass Appraisal Report Writing  
Tumwater — \$100**October 24-27**Land Model Dev. Using SPSS  
Lacey — \$150**October 24-28**IAAO Course 101  
Tumwater — \$250**October 24-28**IAAO Course 102  
Olympia — \$250**October 24-28**IAAO Course 300  
Tumwater — \$250**For further information contact:**Patty Concepcion  
Education Coordinator  
Phone: (360) 570-5866  
E-mail: [PattyC@dor.wa.gov](mailto:PattyC@dor.wa.gov) ♦

## *2006 Training Calendar and Scholarship Applications Available Soon*

By Velinda Brown, Education Specialist

**2006 Training Calendar**

Yes, it's that time of year again. The time of year when I dedicate myself to developing that great "can't wait to see it" 2006 Training Calendar. I have already started the search for a few new courses that will be of interest to a large majority of county staff. Of course, several of the basic courses will still be offered again next year. As most of you already know, the courses are co-sponsored by the Washington State Association of County Assessors (WSACA) and the Department of Revenue (DOR). The development of the calendar involves consideration and scheduling of the Department and county staff workloads, availability and type of facilities needed, qualified instructors, and cost.

**2006 Education Scholarships**

Once again WSACA will be offering up to \$5,000 in scholarships to county personnel for courses offered in 2006. Scholarship applications and the 2006 Training Calendar will be sent to each county by the end of October. The scholarship applications must be returned to us by December 31<sup>st</sup>.

WSACA is also sponsoring an Instructor Scholarship next year that will provide the successful candidate with tuition and travel to attend the annual IAAO Instructor Training Workshop. The instructor scholarship applications will also be distributed at the end of October and are due by December 31<sup>st</sup>.

All scholarship applications will be reviewed by the WSACA Education Committee. Scholarship recipients will be notified by the end of February 2006.

If you have any questions about education or accreditation, please call me at (360) 570-5865 or e-mail me at [VelindaB@dor.wa.gov](mailto:VelindaB@dor.wa.gov). ♦

**PROPERTY IN MOTION**

## *Personal Property Assessment Issues*

By Neal R. Cook, MAI, Personal Property Specialist

The focus of this column is personal property valuation and administration issues. If you have topics or questions that you would like included in a future issue, please let me know. Contact me via e-mail at [NealC@dor.wa.gov](mailto:NealC@dor.wa.gov) or by phone at (360) 570-5881.

**What Happens When Personal Property is Sold and Moved from My County? How are the Taxes Collected?**

A common question or comment about personal property is that a lot of accounts are uncollectible and must be written-off because there is not property left in the county on which a lien can be placed. Is there anything that can be done to make the owner pay the taxes? There are laws that give more options than most assessors and treasurers realize.

A primary characteristic of personal property is its mobility and personal property is often moved or sold without the seller or buyer providing the required notice to the county. This results in tax collection concerns and may jeopardize the budgets of taxing districts. A common belief is that

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## What Happens When Personal Property is Sold and Moved from My County? How are the Taxes Collected?

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once the property leaves the county there isn't much that can be done unless the owner has other property in the county where a lien can be attached. The following excerpts of laws tell a different story of how taxes are collected with assistance from other counties.

### **RCW 84.56.090 Distraint and sale of property about to be removed, dissipated, sold, or disposed of -- Computation of taxes, entry on rolls, tax liens.**

... Whenever property has been removed from the county wherein it has been assessed, on which the taxes have not been paid, then the county treasurer, or his deputy, shall have the same power to distraint and sell said property for the satisfaction of said taxes as he would have if said property were situated in the county in which the property was taxed, and in addition thereto said treasurer, or his deputy, in the distraint and sale of property for the payment of taxes, shall have the same powers as are now by law given to the sheriff in making levy and sale of property on execution.

### **RCW 84.56.120 Removal of property from county or state after assessment without paying tax.**

After personal property has been assessed, it shall be unlawful for any person to remove the personal property subject to tax liens created pursuant to RCW [84.60.010](#) and [84.60.020](#) from the county in which the property was assessed and from the state until taxes and interest are paid... Any person violating the provisions of this section shall be guilty of a misdemeanor. For the purposes of this section, "person" includes a property owner, mortgagor, creditor, or agent.

### **RCW 84.56.150 Removal of personalty -- Certification of tax by treasurer.**

If any person, firm or corporation shall remove from one county to another in this state personal property which has been assessed in the former county for a tax which is unpaid at the time of such removal, the treasurer of the county from which the property is removed shall certify to the treasurer of the county to which the property has been removed a statement of the tax together with all delinquencies and penalties.

### **RCW 84.56.160 Certification of statement of taxes and delinquency.**

The treasurer of any county of this state shall have the power to certify a statement of taxes and delinquencies of any person, firm, company or corporation, or of any tax on personal property together with all penalties and delinquencies, ...to the treasurer of any county of this state, wherein any such person, firm, company or corporation has any real or personal property.

### **RCW 84.56.170 Collection of certified taxes – Remittance.**

The treasurer of any county of this state receiving the certified statement provided for in RCW [84.56.150](#) and [84.56.160](#), shall have the same power to collect the taxes, penalties and delinquencies so certified as the treasurer has to collect the personal taxes levied on personal property in his or her own county, and as soon as the said taxes are collected they shall be remitted, less the cost of collecting same, to the treasurer of the county to which said taxes belong, by the treasurer collecting them.

### **RCW 84.56.220 Lien of personalty tax follows insurance.**

In the event of the destruction of personal property, the lien of the personal property tax shall attach to and follow any insurance that may be upon the property and the insurer shall pay to the county treasurer from the insurance money all taxes, interest and costs that may be due.

Before you write-off the account as uncollectible, consider which of these laws apply. Don't give up and simply cancel those taxes without considering other alternatives first. ♦

*Vision*

The future depends on what we do in the present.

—Mohandas K. Gandhi

## How are we doing?

We'd love to hear what you think about *The Property Tax Review*, so we have a couple different ways for you to send us your comments, questions and requests:

Send us an e-mail at: [shawnk@dor.wa.gov](mailto:shawnk@dor.wa.gov)

or

Fill out the form at the right, place it in an envelope and mail it to:

Department of Revenue  
Property Tax Division  
Attn: The Property Tax Review  
PO Box 47471  
Olympia, WA 98504-7471

We hope to hear from you *soon!*

What I like best about the newsletter is:

What I don't like about the newsletter is:

I wish you would include an article about:

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County Review Program	Shawn Kyes	(360) 570-5862	<a href="mailto:ShawnK@dor.wa.gov">ShawnK@dor.wa.gov</a>
Current Use/Open Space Assessment	Velinda Brown	(360) 570-5865	<a href="mailto:VelindaB@dor.wa.gov">VelindaB@dor.wa.gov</a>
Designated Forest Land	Velinda Brown	(360) 570-5865	<a href="mailto:VelindaB@dor.wa.gov">VelindaB@dor.wa.gov</a>
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Forest Tax General Information		1-800-548-8829	
Forms	Velinda Brown	(360) 570-5865	<a href="mailto:VelindaB@dor.wa.gov">VelindaB@dor.wa.gov</a>
Industrial Property Valuation	Mark Maxwell	(360) 570-5885	<a href="mailto:MarkMax@dor.wa.gov">MarkMax@dor.wa.gov</a>
Legislation	David Saavedra	(360) 570-5861	<a href="mailto:DavidS@dor.wa.gov">DavidS@dor.wa.gov</a>
Levy Assistance	Harold Smith	(360) 570-5864	<a href="mailto:HaroldS@dor.wa.gov">HaroldS@dor.wa.gov</a>
Mobile Homes	Neal Cook	(360) 570-5881	<a href="mailto:NealC@dor.wa.gov">NealC@dor.wa.gov</a>
Nonprofit/Exempt Organizations	Mike Braaten	(360) 570-5870	<a href="mailto:MichaelB@dor.wa.gov">MichaelB@dor.wa.gov</a>
Personal Property	Neal Cook	(360) 570-5881	<a href="mailto:NealC@dor.wa.gov">NealC@dor.wa.gov</a>
Railroad Leases	Jay Fletcher	(360) 570-5876	<a href="mailto:JayF@dor.wa.gov">JayF@dor.wa.gov</a>
Ratio Study	Deb Mandeville	(360) 570-5863	<a href="mailto:DebM@dor.wa.gov">DebM@dor.wa.gov</a>
Real Property	Mark Maxwell	(360) 570-5885	<a href="mailto:MarkMax@dor.wa.gov">MarkMax@dor.wa.gov</a>
Revaluation	Cindy Boswell	(509) 663-9747	<a href="mailto:CindyB@dor.wa.gov">CindyB@dor.wa.gov</a>
Senior Citizens/Disabled Homeowners, Exemption/Deferral	Peggy Davis	(360) 570-5867	<a href="mailto:PeggyD@dor.wa.gov">PeggyD@dor.wa.gov</a>
Technical Programs	Kathy Beith	(360) 570-5868	<a href="mailto:KathyB@dor.wa.gov">KathyB@dor.wa.gov</a>
Utilities			
<input type="checkbox"/> Certification of Utility Values to Counties	Ha Haynes	(360) 570-5879	<a href="mailto:HaH@dor.wa.gov">HaH@dor.wa.gov</a>
<input type="checkbox"/> Code Area/Taxing District Boundary Changes & Maps	Jane Ely	(360) 570-5894	<a href="mailto:JaneE@dor.wa.gov">JaneE@dor.wa.gov</a>
<input type="checkbox"/> Public Utility Assessment	Chuck Boyce	(360) 570-5878	<a href="mailto:ChuckB@dor.wa.gov">ChuckB@dor.wa.gov</a>
<input type="checkbox"/> PUD Privilege Tax	Chuck Boyce	(360) 570-5878	<a href="mailto:ChuckB@dor.wa.gov">ChuckB@dor.wa.gov</a>