



**STATE OF WASHINGTON**  
**DEPARTMENT OF REVENUE**

October 5, 2009

**TO:** All County Assessors  
All County Treasurers

**FROM:** Diann Locke, Specialist *Diann Locke*  
Levies, Collections & Appeals  
Property Tax Division

**SUBJECT: NEGATIVE IMPLICIT PRICE DEFLATOR QUESTION & ANSWERS**

With the announcement of the 2010 tax year negative implicit price deflator, many questions have been asked about the levy limit factor and resolutions/ordinances that may be adopted by taxing districts. As a result, we have compiled the questions and answers into the attached document.

Many of you may be receiving questions from taxing districts or providing them with 2009 assessment year preliminary values. Please feel free to provide a copy of this document to the taxing districts in your county.

This, of course, will be a topic of discussion during our Senior Levy Training Webinar scheduled to be held on October 28, 2009 at 10:00 a.m. To register for this training, go to <https://wadismonthly.webex.com/wadismonthly/j.php?ED=131575947&RG=1&UID=0>.

In the meantime, if you have any questions, please contact me at (360) 570-5885 or Kathy Beith at (360) 570-5868.

DL:slc  
Attachment