

# Property Tax Review

February 2013

Volume 14, Issue 1

## Governor Appoints Director of the Department of Revenue

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Carol Nelson was recently appointed by Governor Inslee as Director of the Department of Revenue. Carol comes to Revenue with an impressive career background. She has spent over 30 years in the banking industry, most recently as President of the Washington Region of Opus Bank, and prior to that was President and CEO of Cascade Bank in Everett. Throughout her banking career she has served in leadership roles in community organizations, such as serving on the Board of Trustees of Seattle University, and in volunteer public service at the county and state levels. For five consecutive years, she was named one of the nation's "25 Most Powerful Women and Women to Watch in Banking." She earned an undergraduate degree in Business Administration and a MBA in Finance from Seattle University. Carol lives with her husband in Edmonds and has two sons, ages 23 and 19.



**Carol K. Nelson**  
Director

Carol names among her goals as Director to work with Governor Inslee on implementing his vision of improving the business climate by providing relief for small businesses and streamlining the way businesses interacts with the state. This includes the creation of "My Account", a true business one-stop experience to help businesses register, file, and pay their taxes. ♦

### Nonprofit Property Tax Exemption Decided by Board of Tax Appeals

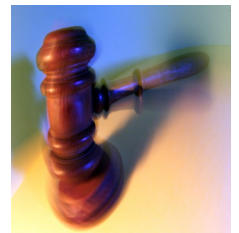
By Harold Smith, Exemption & Deferral Programs Manager

As reported in our last issue, the Washington State Board of Tax Appeals (BTA) had issued a proposed decision in a property tax exemption appeal filed by **Fred Hutchinson Cancer Research Center**.

Fred Hutchinson acquired a building in late 2010 for use as an important research and training facility. They applied in 2011 for a property tax exemption under RCW 84.36.045 as a nonprofit research/teaching facility. The Department denied the exemption, because the property was still being renovated and would not go into service until 2012. Fred Hutchinson contended that the property was totally dedicated to the exempt use and should qualify for exemption during the renovations. The Department contended that most exempt properties qualify for exemption when they are actually used for the exempt activity. Properties only qualify for exemption before actual use begins when the legislature specifically provides that option.

In its proposed decision in August of 2012, the BTA agreed with the Department, finding that Fred Hutchinson must show the property is actually being used for medical research or training before exemption can be granted. After additional briefing by the parties and review by the Board, the BTA made the decision final on November 9, 2012. The Department's ruling was upheld.

These and most other BTA decisions on appeals of the Department's nonprofit property tax determinations can be searched and reviewed at the BTA's website: <http://bta.state.wa.us/> If you have other questions about nonprofit property tax exemptions, contact us at (360) 534-1400. ♦



### Special points of interest:

- **Quarterly Reminders** (see page 2)
- **Upcoming Training** (see page 8)

## This Quarter's Reminders

### January 1\*

Existing real and personal property is valued as of January 1 of the assessment year for taxes due and payable in the following tax 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)
- Personal property listing forms are mailed. (RCW 84.40.040)
- Renewals for deferral participants who received deferral in previous year are mailed—Deferral for Senior Citizens and Disabled Persons and Deferral Program for Homeowners with Limited Income. (RCW 84.37.050 and RCW 84.38.050)

### February 28

Assessor submits the following reports to the Department of Revenue (DOR) Research and Legislative Analysis Division:

- xxxx Assessments and Levies Due in yyyy (xxxx is Assessment Year and yyyy is the Tax Year)
- County Senior Citizen Relief
- Final State Property Tax Levy Values
- Taxing District Levy Computation Worksheets (form REV 64 0007)

### February 28

Treasurer submits the following report to DOR Research and Legislative Analysis Division:

- County Property Tax Collections (Calendar Year)

*(Continued on page 3)*

## Online Appraisal Resources

by Joshua Jeffries, Annual Revaluation Auditor/Appraiser

Considering the diverse physical, economic, and social aspects of our state; the "simple" task of valuing over a million tax parcels statewide appears to be a monumental task. General and specific data are needed to have a full understanding of each market and property subtype. This article covers a few online resources we can access to better understand market areas and market data in our respective jurisdictions.

- ▶ Uniform Standards of Professional Appraisal Practice (USPAP at [www.appraisalfoundation.org](http://www.appraisalfoundation.org)) defines mass appraisal as the process of valuing a universe of properties as of a given date using standard methodology, employing common data, and allowing for statistical testing. Standard 6 of USPAP establishes requirements for the development and communication of a mass appraisal. In addition to standards set at the federal level, each of the 39 county assessment offices in Washington State are required to follow chapter 36.21 RCW, chapter 84.40 RCW, and chapter 84.41 RCW (<http://apps.leg.wa.gov/rcw/>) regarding the listing and revaluation of all real and personal property in their jurisdiction.
- ▶ The Municipal Research and Services Center of Washington ([www.mrsc.org](http://www.mrsc.org)) is a great resource with links to city and county websites, zoning ordinances, legal resources, and articles on a number of topics including planning, finance, economic development and housing.
- ▶ Additional employment, population, and financial data throughout the state can be accessed at the Office of Financial Management ([www.ofm.wa.gov/forecasting/default.asp](http://www.ofm.wa.gov/forecasting/default.asp)) and the Employment Security Department ([www.esd.wa.gov/](http://www.esd.wa.gov/)).
- ▶ The Runstad Center for Real Estate Studies (<http://runstad.be.washington.edu>) and the Washington Center for Real Estate Research (<http://wcrerdata.be.washington.edu/>) offer a site where Huskies and Cougars work together! Each university has ties to one another's business and real estate programs. Both sites offer a number of studies and statistics focused on housing sales, apartment rents, vacancy rates, and other real estate topics.
- ▶ Three appraisal organizations which offer online education and textbooks are the International Association of Assessing Officers (IAAO at [www.iaao.org](http://www.iaao.org)), the Appraisal Institute (AI at [www.appraisalinstitute.org](http://www.appraisalinstitute.org)) and the American Society of Appraisers (ASA at <http://www.appraisers.org/ASAHome.aspx>). All three organizations offer online library services to members and have designation programs. IAAO publishes 16 standards covering a myriad of assessment topics including appeals, automated valuation models (AVMs), environmental contamination, and verification and adjustment of sales.
- ▶ Details of sold and listed properties can sometimes be a daunting task. Some real estate sites, such as Collier's ([www.colliers.com](http://www.colliers.com)) and Neil Walter ([www.neilwalter.com](http://www.neilwalter.com)) include market reports and flyers for specific properties or property types. This may be the case for certain real estate sales offices in your area. Loopnet ([www.loopnet.com](http://www.loopnet.com)) and Costar ([www.costar.com](http://www.costar.com)) are two major commercial/industrial sites to identify sales and listings outside of your county. Be aware that Costar is a pay site, and full access to Loopnet will require a membership fee.



*(Continued on page 3)*

## This Quarter's Reminders

(continued from page 3)

### 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. (RCW 54.28.030)

### 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)

### Also in March

- Assessors submit County Statistics for Comparison Report to DOR Property Tax Division. (form REV 64 0106)

### 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)
- (Prior to May 1) PUD Privilege Tax billings are issued. (RCW 54.28.040)

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) ♦

## Online Appraisal Resources (continued)

(Continued from page 3)

- ▶ Sometimes old-fashioned detective work is the only solution to tracking down market participants. When phone numbers are not provided on an excise affidavit, search the online yellow pages ([www.yp.com](http://www.yp.com)) or [www.dexknows.com](http://www.dexknows.com). Corporations (WA) can be queried at the Secretary of State's office ([www.sos.wa.gov](http://www.sos.wa.gov)) to find more leads to contact buyers or sellers. For general searches, query the situs address or name in your favorite search engine ([www.google.com](http://www.google.com), [www.yahoo.com](http://www.yahoo.com), [www.bing.com](http://www.bing.com)). If the property has sold or is listed; it is likely a link will be found with more information. For sold properties, try Redfin ([www.redfin.com](http://www.redfin.com)) to see if a sale was listed by a realtor or for sale by owner.

Lastly, remember to collaborate and communicate with your peers inside and outside your office. Our assessment community has a wealth of knowledge, skills, and abilities in a wide range of topics! ♦

### 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. We would like to take the opportunity to answer some of the FAQs received.

#### MOBILE HOME CLASSIFICATION

##### Are "mobile homes" the same as "manufactured homes?"

**Answer:** For property tax purposes, these have the same meaning. Both are dwellings (homes) designed and built on a permanent chassis that can be transported in one or more sections. A "mobile home" refers to those built before June 15, 1976, and a "manufactured home" refers to those built to HUD standards after that date.

##### Is a mobile/manufactured home the same as a "modular home?"

**Answer:** No. A modular home is different than a mobile home. A modular home is built to state or local building codes, transported on flatbed trailer, and must be set on a permanent foundation. A modular home becomes part of the real property.

##### Are mobile homes considered real or personal property?

**Answer:** Mobile homes are generally classified as real property for property tax purposes with the exception of for tax collection purposes when the home is moved or in transit. A mobile home is specifically defined as real property when it "...has substantially lost its identity as a mobile unit by virtue of its being permanently fixed in location upon land owned or leased by the owner of the mobile home and placed on a permanent foundation (posts or blocks) with fixed pipe connections with sewer, water, or other utilities..." (RCW 84.04.090) This applies to most mobile homes, even those located in a manufactured home park on a leased site.

##### Why does the county assessor call my mobile home personal property?

**Answer:** Some county assessors refer to mobile homes as personal property for tracking purposes, especially in the case of mobile homes located in manufactured home parks where the space is leased. Some counties also create a "mobile home parcel." Whether the county assessor calls a mobile home "real property" or "personal property," the tax rate is the same.

(Continued on page 4)

## FREQUENTLY ASKED QUESTIONS

**Assessment of Mobile and Manufactured Homes** (continued)*(Continued from page 3)***How does title elimination affect my mobile home?**

**Answer:** Title elimination is a lending requirement for certain types of financing. Title elimination is not required for property tax purposes and should not affect property taxation (see RCW 65.20.910), as most mobile homes are already defined as real property.

**I remodeled my mobile home – it now looks just like a site-built home – why does the assessor still call it a mobile home?**

**Answer:** Property tax laws require the assessor to identify a mobile home on the assessment records (see RCW 84.40.343). While an extensive remodel may give an appearance of a site-built home, the mobile home identification merely identifies a fact of the original home. The assessment records should reference the newly remodeled attributes as well.

**MOBILE HOME VALUATION****How does the assessor value my mobile home?**

**Answer:** The basis for property valuation is found in RCW 84.40.030. It specifies "...all property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law."

Since most mobile homes are real property, the valuation should be on the same revaluation cycle as other real property in the county. The county assessor determines the true and fair market value by comparing the property being appraised with sales of other similar properties using criteria from RCW 84.40.030 and WAC 458-07-030. Mobile homes are best valued when compared to other mobile homes. However, a mobile home where the owner also owns the land is less comparable to a mobile home on a leased space in a manufactured home park. The county assessor may also use a cost approach to determine market value, based on the cost of replacing an existing structure with a similar one that serves the same purpose. This method is better used when valuing new construction.

**I want to sell my mobile home and upgrade to a newer one. Why does my assessed value seem higher than what I can sell my used mobile home for?**

**Answer:** The selling price for a pre-owned mobile home to be moved will likely be lower than the assessed value, since the market value in-place includes all the costs associated with set up of the home. The selling price differs from the assessed value because it does not have these costs and the purchaser has risk in moving and reassembling the mobile home.

**MOVING MOBILE HOMES****What happens if I want to move (or sell) my mobile home from its current location?**

**Answer:** To ensure all property taxes are paid, the treasurer has authority to collect the tax for the current year and advance tax that will become due the following year (RCW 84.56.070 and 090). The fact the mobile home changed from real property to personal property, when moved, makes advance tax collectable on the mobile home.

**If the mobile home is sold and moved, what appeal rights does the purchaser have?**

**Answer:** Since the purchaser of the mobile home is the "taxpayer" of the advance tax, they have the right to petition the county Board of Equalization regarding the assessed value of the home under RCW 84.40.038 and WAC 458-14-056. Any mobile home purchaser petition to the Board will be reviewed to 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.

**Will the assessor include the mobile home as "new construction" when set up at the new location?**

**Answer:** No. The law only authorizes placement of the mobile home on the assessment roll when it has never been subject to property taxes in Washington or if no advance tax was paid when moved from its original county. (RCW 36.21.090)

**If I move a mobile home to a different location, is it considered destroyed property?**

**Answer:** No. Merely moving a mobile home to a different location does not qualify it as destroyed property under RCW 84.70.010. The destroyed property law only applies to property that has actually been destroyed. ♦

## *What's Happening in State Assessed Utilities*

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

### **GIS Project**

Each year, the Department of Revenue (Department) values the operating property of interstate and inter-county utility companies for property tax purposes. The Department has developed and begun using a pioneering Geographic Information System (GIS) for this process. The new GIS program offers a time and cost-saving advantage to utility companies, which are now able to directly upload over 1.3 million records into our GIS program to precisely locate their property within specific counties and taxing districts. After the Department values the utility companies' taxable property, we use the GIS location data to quickly and accurately distribute the value to the correct counties and taxing districts.

The new GIS program increases the apportionment accuracy of nearly \$19 billion in centrally assessed property value to the local taxing districts. The previous method was a manual process where the utility companies roughly identified their property locations on paper maps, which the Department used to apportion value. The accuracy improvement was evident in multiple taxing districts. For example, in one case a railroad company had been locating their property in the wrong taxing district for years. Through use of this new system, we discovered that the railroad line is physically located on the opposite riverbank and in a different taxing district.

The system, which is truly one-of-a-kind nationally, is drawing both national and international attention among the private sector as well as other states with similar programs. The Environmental Systems Research Institute, commonly known as ESRI, is the leading worldwide supplier of GIS software and geodatabase management applications. They have expressed interest in the Department's GCSS for its use of their GIS software, functional capabilities, and uniqueness in the world market. Staff from the Department's Utility Valuation Team gave a presentation about the system at the 2011 Appraisal for Ad Valorem Taxation conference, in Wichita, Kansas. The International Association of Assessing Officers (IAAO) has also requested a presentation for their international conference. Going forward, we continue to add enhancements to the system to make the apportionment process more efficient.

### **2012 Centrally Assessed Values**

Centrally assessed property values are inextricably linked to national economic conditions and expectations. Our Weighted Average Cost of Capital (WACC) analysis reflects the slowly improving national economy. In our analysis, every industry had a lower WACC in 2012, compared to 2011, which indicates a more favorable economy and less investment risk. Statewide utility property values increased in 28 of the state's 39 counties.

Not all counties benefitted from the improving economic environment. Utility property values decreased in 11 of the state's 39 counties. This is partially the result of litigation settlements and property being removed from service. Overall, statewide centrally assessed values changed -2.9% for the 2012 assessment compared to 2011.

### **Airlines**

Statewide the airlines assessed values changed -21.6% to \$1.8 billion. The general state of the economy has a major effect on the airline industry. As the country went through an economic downturn in 2008, business and leisure travel both declined. In response to this reduced demand, the airlines reduced their capacity by parking aircraft, retiring aircraft, and merging. The airlines' supply reductions and demand increases, in conjunction with the improving economy, are allowing price increases. However, rising fuel costs are offsetting revenue gains from the stronger demand and capacity management.



*(Continued on page 6)*

## What's Happening in State Assessed Utilities *(continued)*

*(Continued from page 5)*

### Electric and Gas Utilities

Statewide the electric utilities assessed values rose 2.9% to \$5.1 billion. Statewide the gas utilities assessed values rose 9.2% to \$2.2 billion. Statewide the gas pipeline utilities assessed values rose 1.4% to \$1.05 billion. Values are partially up due to capital expenditure as companies invest in renewable energy and replacing their older infrastructure. The electric and gas industries had revenue increases due to colder weather last winter. The electric segment also benefitted from above normal snowpack, which provides additional low-cost hydroelectric power. Additionally, spot market prices for purchased power and natural gas prices were below normal due to the weak economy and slow customer growth.

### Railroads

Statewide railroad utilities assessed values rose 10.6% to \$1.4 billion. Railroads continue to improve performance as they recover from the economic recession; beneficiaries of increased rail traffic. High fuel prices and congested roads for their main competitor, the trucking industry, create an advantage to ship by rail. Total carloads in North America increased 2.50% in 2011 compared to 2010. The major carriers, U.S. Class 1 railroads, estimated ton-miles were up 3.2%. Values of the smaller Non-Class 1 railroads were mostly flat to negative due to their reliance on smaller limited markets and smaller customer bases.

### Railcars

Statewide railcar assessed values rose 8.4% to \$331 million. As the economy recovered, the industry brought more railcars out of storage and into use. The total number of cars assessed increased 1.4% to 824,442. The number of newly built cars in service more than tripled to 17,550, and the average car value went to \$30,615 in 2012, a 4% increase from the previous year.



### Wired Telecom

Statewide wired telecom utilities assessed values changed -9.6% to \$3.8 billion. Wired telecom companies are experiencing extreme competition from the wireless telecom industry and particularly from technological advances have blurred the distinction between telecom, wireless, and cable industries increasing competition for customers. Telecom companies are bundling local and long distance phone, broadband, data, and video offerings into appealing service packages.

### Wireless Telecom

Statewide wireless telecom utilities assessed values changed -5.5% to \$2.7 billion. The wireless industry overall has been under pressure from increased competition, low-rates, and unlimited prepaid wireless services. At the same time, expenses are slightly on the rise. Wireless voice, though still replacing wire line service, is a mature sector. The industry's main driver of additional revenues is with data traffic. Many carriers are changing their voice and data plans to help increase their bottom lines and to keep expenses down. Mergers and acquisitions are increasing in the industry and may lead to increasing market share for some of the carriers but, at the same time, reducing the number of carriers in the market. ♦



### **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> ♦

## Faces & Places at Property Tax

**Linda Smith** has accepted our appointment to become a Property and Acquisition Specialist (PAS) 5, Nonprofit Specialist. Linda joined the Property Tax Division about five years ago and is versed in all of our exemption & deferral programs. She came to us from the Special Programs Division of the Department of Revenue where she administered several programs related to property and local government. While Linda has been with revenue about 29 years, she brings the attitude and enthusiasm of a new hire to work every day. Linda will assume her new duties on February 1 and can be reached at (360) 534-1416 or at [LindaS@dor.wa.gov](mailto:LindaS@dor.wa.gov).



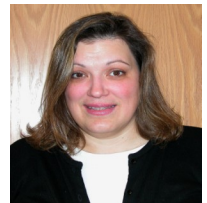
Linda Smith

**Mark Studer** has been promoted to the Ratio Valuation Specialist position in the Ratio & Advisory Valuation Program. He has been with the Department since 2008, working as an appraiser on the Ratio and Personal Property team. Mark brings a wealth of knowledge and experience to this position, and during his time here has developed strong working relationships with his coworkers. He will be appraising large and unique industrial properties including facilities located on exempt government lands. Mark can be reached at [MarkS@dor.wa.gov](mailto:MarkS@dor.wa.gov) or (360) 534-1425.



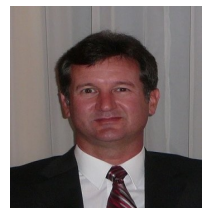
Mark Studer

**Sindy Armstrong** has accepted an appointment to be the Supervisor for the Exemption/Deferral Section. Sindy joined Property Tax seven years ago to work on Tribal exemptions and the Widow/Widower's grant program. For more than five years, Sindy has been the Exemption Specialist and lead auditor for our nonprofit/Tribal staff. She led that group through the transition from manual to electronic submission of applications & renewals. Sindy has streamlined nonprofit processes and encouraged her group to innovate and cross-train. She is the recognized expert in the tribal, essential government services exemption. Sindy brings a patented enthusiasm and positive attitude to the new role. You can reach her at [SindyA@dor.wa.gov](mailto:SindyA@dor.wa.gov) or (360) 534-1412.



Sindy Armstrong

**Scott Sampson** has accepted a promotion to become the new Utility Valuation Manager. Scott was previously an appraisal specialist in our Ratio Section. Scott has a Bachelor's degree in Business/Management/Economics and is no stranger to complex appraisal problems. He is a published author as he submitted and published an article in the national IAAO publication *Journal of Property Tax Assessment & Administration*, *A New Proposal for Low Income Multifamily Housing Valuation*, 2009 v. 6 no. 3. Scott also devised a course and taught local assessment community on this particular complex valuation method and co-authored PTA 15.1.2009 "Low-Income Housing Valuation". Scott has extensive appraisal experience on a variety of complex appraisals and personal property and regularly partnered with Valuation Advisory on complex industrial valuations. He brings a wide experience and perspective to a very specific and targeted niche of utility assessment and valuation. Please welcome Scott at [ScottS@dor.wa.gov](mailto:ScottS@dor.wa.gov) or (360) 534-1420.



Scott Sampson

**Kevin Hill** joined the Property Tax Division on December 17, 2012, to become our Tax Service Representative at the Olympia office. Kevin retired from the US Army, where his experience included over six years as a Recruiting Station Manager and a Senior Recruiter Trainer. Most recently, Kevin completed Bachelor's Degrees in Accounting and Business Administration from Saint Martin's College. Kevin will soon be the Division's go-to-guy for information about property tax programs and top quality customer service. Kevin can be reached at [kevinh@dor.wa.gov](mailto:kevinh@dor.wa.gov) or (360) 534-1401.♦



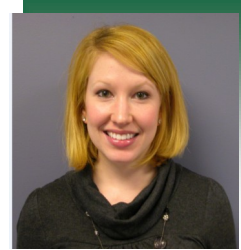
Kevin Hill

## Customer Service Award Winner— Tarah Downs

In December, Director Brad Flaherty announced the Department of Revenue Employee Recognition Awards for 2012. The Property Tax Division’s **Tarah Downs** was recognized as one of two winners of the External Customer Service Award. Recipients of this award foster quality customer and stakeholder relationships by anticipating and fulfilling their needs.

Tarah received several nominations from agency staff for this honor. Comments from her co-workers and stakeholders included:

- ♦ *"Tarah respects the value of other people’s time and she looks for ways to improve our requests of counties through simplified reporting processes, removal of redundancy, and clarification of the information we are requesting."*
- ♦ *"Her professional approach to work, flexibility, and ability to work with people is building professional relationships across the agency and with county assessors and their staff."*
- ♦ *"We count on Tarah for her many contributions to our Property Tax Division, but most especially we enjoy her positive attitude and willingness to help."*



Tarah Downs

Tarah has been with the Property Tax Division since February 2010. Prior to joining Department of Revenue, she worked for the state’s Department of General Administration in both the Real Estate and the Procurement and Contracts Divisions. She is a graduate of WSU with a degree in communications.

As a member of our annual revaluation team, Tarah assists with preparing materials, tools, and training focused on helping counties convert to annual revaluation. Her specialty is communication between the Department and the counties about annual revaluation conversions, public relations materials, forms & publications, and the resources the Department provides to counties on-line. She produces the Department’s publication, *Comparison of County Assessor Statistics* and assists with the Property Tax Review.

Kathy Beith, Assistant Director of Property Tax, summed it up for the rest of us: *"Tarah always works with and communicates with our customers in a thoughtful and professional manner. She anticipates their needs and often exceeds their expectations. It’s wonderful that her exceptional customer service has been recognized on an agency-wide level."* ♦

## 2013 Upcoming Training (State/County Personnel ONLY)

Date	Course	Location	Cost
April 29 - May 3	IAAO 600: Principles & Techniques of Cadastral Mapping	Ellensburg	\$350
May 15-16	Current Use—Basic	Webinar	\$75
May 23	Current Use—Advanced	Webinar	\$35
June 4-5	Board of Equalization New Member Training	Lacey	\$0

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](mailto:PattyC@dor.wa.gov)



## 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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### **\*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](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](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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Washington State Department of Revenue  
**2013 Training Calendar**



Date	Course Title	Location	Course Hours	Cost
<b>January</b>				
21-23	County Assessor Legislative Conference	Olympia	---	---
<b>February</b>				
12-13	Residential Quality, Condition & Effective Age	DuPont	15 CE	\$150
<b>March – No Classes Scheduled</b>				
<b>April</b>				
29-May 3	IAAO 600: Principles & Techniques of Cadastral Mapping	Ellensburg	30 CE	\$350
<b>May</b>				
15-16	Current Use – Basic	Webinar	3 GI	\$75
23	Current Use – Advanced	Webinar	3 GI	\$35
<b>June</b>				
4-5	Board of Equalization New Member Training	Olympia/Lacey	0	\$0
6	Board of Equalization Senior Member Training	Olympia/Lacey	0	\$0
11	Board of Equalization Senior Member Training	Everett	0	\$0
13	Board of Equalization Senior Member Training	Wenatchee	0	\$0
10-13	WSACA Conference	Lake Chelan	---	---
<b>July</b>				
18-19	Evaluating Commercial Construction	DuPont	15 CE	\$150
<b>August – No Classes Scheduled</b>				
<b>September</b>				
9-10	Basic Levy Training	Wenatchee	3 GI	\$0
18	Senior Levy Training	Webinar	3 GI	\$0
25-26	Senior Exemption/Deferral Basic Workshop	Webinar	3 GI	\$75
<b>October</b>				
Sept 30- Oct 4	IAAO Course 101: Fundamentals of Real Property Appraising	Ellensburg	30 CE	\$350
Sept 30- Oct 4	IAAO Course 102: Income Approach	DuPont	30 CE	\$350
3	Senior Exemption/Deferral Admin Workshop	Webinar	3 GI	\$60
7-10	WACO Annual Conference	Port Angeles	-	-
14-18	IAAO Course 311: Residential Modeling Concepts	Ellensburg	30 CE	\$350
<b>November – No Classes Scheduled</b>				
<b>December – No Classes Scheduled</b>				

**Questions:** Contact either Leslie Mullin, Education Specialist at [LeslieMu@dor.wa.gov](mailto:LeslieMu@dor.wa.gov) or by phone at (360) 534-1424 or Patty Concepcion, Education Coordinator at [PattyC@dor.wa.gov](mailto:PattyC@dor.wa.gov) or by phone at (360) 534-1361.

GI = General Interest      CE = Continuing Education