



Property Tax Review

December 2007

Volume 8, Issue 4

After the Special Session

By Brad Flaherty, Assistant Director

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Welcome to the Winter 2007 edition of the *Property Tax Review*. As you are aware, in November the Legislature held a Special Session to reenact the property tax levy limits originally established in 2001 by Initiative 747. Governor Gregoire called a one-day Special Session to address limits on property tax levies after the Supreme Court issued its decision in *Washington Citizens Action of Washington v. State*. The court affirmed a superior court ruling that held Initiative 747 unconstitutional, thereby removing the one percent limitation on property tax levies.

During the Special Session, HB 2416 was passed by the Legislature and became effective immediately after it was signed by the Governor on November 29, 2007. The legislation reinstates the one percent levy limit both prospectively and retroactively beginning with levies made in 2001 for collection in 2002.

In the same Session, the Legislature passed SSB 6178 that provides a 50 percent

property tax deferral for households with income of \$57,000 or less. This creates a new deferral program, similar to the existing Senior Citizen Deferral Program, with some distinct differences.

The new deferral program is available to anyone meeting the income criteria and equity criteria, and who have timely paid the first half of their property taxes. Those meeting the criteria will be able to defer the second half taxes payable in October 2008.

As part of our implementation plan, we have developed information to explain the legislation and answer many of the questions that you might have. Inside this edition of the *Property Tax Review* you will find brief summaries along with directions to our web site where more detailed information can be found. I hope that you will find this information helpful in understanding the legislation and the impact it may have on you.

Over the next few months we

expect to see a number of other property tax proposals considered by the Legislature as we anticipate that property tax will be a major focus of the upcoming Legislative Session that begins in January. As always, we will be heavily involved in analyzing any legislation that is passed and will keep you informed as the information becomes available.

Happy Holidays,

Brad



Special points of interest:

- Quarterly Reminders (see pages 2-3)
- Upcoming Training (see page 4)

This Quarter's Reminders

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 3 (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 2007 assessment roll. (RCW 84.33.130) Also, last day to apply for January 1, 2007, 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 2008. (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)

(Continued on page 3)

Valuation Advisory Team

By Howard Hubler, Program Supervisor

The Valuation Advisory Team has completed its expansion and the team is complete. The team is comprised of: Neal Cook, Program Manager; Howard Hubler, Program Supervisor; and Carl Klingeman, Dean Ando, Omar Medina, Grant Boyer, and Lynn Hilton as Advisory Appraisers. The 2008 Advisory Assignments have been handed out, and the appraisers have begun the preliminary work on the appraisals. We have doubled the number of advisories and expect to complete approximately 40 valuations in 18 counties this year.

Thanks to the counties for getting their requests submitted to us promptly, we are off to a quicker start this year. As we continue to institute program enhancements and the new team members move up in the learning curve, we anticipate increasing the number of advisories even further. One enhancement incorporated this year is making use of ratio auditors' expertise in the valuation of personal property. This will have a two-fold benefit — first, it frees more time for the lead appraiser to manage the process; and second, this links the results of the advisory to subsequent ratio audits of the personal property account. Another enhancement is the taxpayer will receive a copy of the appraisal report at the same time as the assessor. This will expedite the exit review between the taxpayer, assessor, and appraiser. To discover more enhancements, taxpayers from previous advisory appraisals are being asked to participate in an online survey for purposes of discovering aspects of the process that can be improved as we move forward.

Team members are also active in other venues. There are two stakeholder groups currently meeting. One is the Low Income Housing Workgroup which is exploring the valuation issues surrounding the appraisal of low income housing. The other is an industry work group exploring better lines of communication among stakeholders and issues surrounding the appraisal of industrial properties. The latter group is currently focused on the Department's income approach — its strengths and weaknesses. Both of these groups are having ongoing discussions with the Valuation Advisory Team. The goal of each group is to improve the integrity of the appraisal and taxpayer relations. ♦

Administrative Segregations

By Neal R. Cook, MAI, Utility Valuation, Advisory, and GIS Program Manager

The question of administrative segregation of parcels was brought up at the Washington Association of County Officials (WACO) Conference earlier this year. The Department of Revenue has addressed issues like these in the past, and I thought it was worth sharing our discussion with you since many assessors are concerned there may be a lack of uniformity among counties.

An Island County Board of Tax Appeal (BTA) case, the "Bowen case" Docket No. 56563, centered around this topic with respect to a home site on open space land. The Bowen case seems to say that, when handling an administrative segregation, the goal is to allocate the total value of the original parcel. An administrative segregation of 10 acres, 2 acres, and 8 acres requires that the new parcel's market value equal the market value of the 10 acres because it is still legally a 10-acre parcel.

The question that must then be answered is how that total value should be allocated among the newly created administrative parcels. In the Bowen case, the BTA Tax Referee Dave Goff used a

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Administrative Segregations (cont.)

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percentage allocation but didn't tell us how to determine those percentages. However, percentage allocation makes sense to me. The question is: how do we figure those percentages if the goal is to allocate the value of 10 acres rather than appraise two new administrative parcels? Here is one possibility. Determine the value of a 2-acre parcel and the value of an 8-acre parcel. Let's say an 8- or 10-acre parcel is worth \$10,000 an acre, \$80,000 for 8. Two acres is worth \$90,000 as an unimproved home site and \$125,000 as an improved home site. Since the 10 acres is valued as unimproved, let's use \$90,000. That makes the value of the two parcels \$80,000 and \$90,000, a total of \$170,000, assuming they could be legal parcels of these sizes. The two acres at \$90,000 represents 53 percent of the total \$170,000 value and the 8 acres represents 47 percent. Based on these percentages, I'd allocate the \$100,000 10-acre parcel value as follows: 2 acres \$57,000 (57 percent) and 8 acres \$43,000 (43 percent).

Based on the BTA decision, it is a mistake to consider these administrative parcels as parcels that must be valued as if they are actually a 2- and an 8-acre parcel; I agree. This may make it hard to reconcile the difference found if the method I suggest is applied when you know two acres sells for \$90,000, and this method would only assign \$57,000 to the 2-acre administrative parcel and assign \$43,000 to a parcel that might sell for \$80,000 as an 8-acre parcel.

That is how I believe the appraisal and administrative problems can be solved. I recommend that appraisers and administrators who deal with issues like these make clear notations in segregation and appraisal files, on maps, and the rolls that these two parcels are actually part of one 10-acre parcel. ♦

Obtaining Information on Water Right Transfers



In valuing property, assessors consider water rights as part of the land's value. When water rights are transferred from one parcel to another, the value of these parcels may change. To revalue the parcels, assessors need to find out which water rights were transferred and when those transfers occurred.

For assessors wanting to track water right transfers, this article explains in general terms how transfers are made as well as how to obtain information about such transactions. This information, however, is not intended to advise assessors whether or not their offices need to establish a system to track water-right transfers in their counties. Each assessor will need to decide whether tracking such transfers will be cost-effective in helping to determine accurate revaluations for their county.

Generally, assessors rely on county auditors and treasurers to provide information about transfers of real property or other real estate interests. The problem of tracking water right transfers could be alleviated if landowners recorded all water right transfers in the same manner with the county as they occurred. But, the method and documents recorded for these transfers vary from county to county and sometimes even from transaction to transaction. The one document that must be recorded – a water right certificate – may not be issued and recorded until years after the new owner

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This Quarter's Reminders

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January 1

Date real and personal property subject to taxation and valuation for assessment purposes. (RCW 84.36.005 and RCW 84.40.020) Taxes are payable the following year. (RCW 84.56.020) Also first day to apply for open space assessment for January 1, 2008. (RCW 84.34.030)

January 15

County assessor shall deliver tax roll to county treasurer and provide county auditor with abstract of the tax rolls showing total amount of taxes collectible in each taxing district. (RCW 84.52.080)

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**NOTE:** If the date for filing any report, claim, tax return, statement, remittance, or other document falls upon a Saturday, Sunday or legal holiday, the filing or payment shall be considered timely if performed on the next business day. (RCW 1.12.070) ♦

## 2008 Upcoming Training

(State/County Personnel ONLY)

### February 20-21

GIS & the Assessor's Office  
Tacoma — \$125

### February 26-27

BOE/BTA Preparation  
Dupont — \$125

### March 4-5

Introduction to Personal Property  
Ellensburg — \$100

### March 6

Advanced Personal Property  
Ellensburg — \$50

### March 10-11

USPAP  
Ellensburg — \$125

### March 12

USPAP Update  
Ellensburg — \$100

### March 18

USPAP Update  
Spokane — \$100

### March 24-27

Fundamentals of the Assessor's  
Office  
Tumwater — \$125

### March 31-April 4

IAAO Course 311: Residential  
Remodeling  
Ellensburg — \$250

For further information, contact Patty Concepcion, Education Coordinator, by phone at (360) 570-5866 or by e-mail at [PattyC@dor.wa.gov](mailto:PattyC@dor.wa.gov).

## Obtaining Information on Water Right Transfers (cont).



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has already begun using the water on the land and values have changed. Thus, it is difficult for county assessors to follow these transfers in the usual way.

In Washington, water rights are appurtenant to land where the water is put to beneficial use such as irrigation, industrial processing, and residential water systems. In some areas of the state, water has been completely appropriated for beneficial use. This means that landowners must obtain existing water rights and transfer those water rights to the parcel they are developing. A landowner who wants to change the "place of use" for existing water rights or "consolidate" water rights with water rights already owned, must apply to the Department of Ecology or a local Water Conservancy Board for approval of the transfer.

In 1997, the state Legislature provided counties with the authority to create local Water Conservancy Boards. Currently, there are 21 county Water Conservancy Boards in Washington.

Counties that do not have boards are: King, Kitsap, San Juan, Skagit, Snohomish, Clallam, Clark, Cowlitz, Grays Harbor, Jefferson, Pacific, Pierce, Skamania, Wahkiakum, Asotin, Columbia, Garfield, and Pend Oreille Counties.

A person who wants to transfer water rights from one parcel to another must apply to Ecology or a Water Conservancy Board. When an application is found complete, Ecology sends the applicant a legal notice to publish in a newspaper with general circulation in the county (or counties) where the water is to be withdrawn, stored, or used. The notice provides the basic facts of the existing water right, the requested changes, and offers the public 30 days to protest the application. If there are no modifications to the application and no protests, the transfer may be approved some time after the 30-day period has passed.

One way to track water right transfer/change applications is to follow the legal notice section in local newspapers. All water right change and transfer requests must be published to allow the public to share their comments and concerns about pending actions. For many assessors, this may not be the most efficient use of their time, but examining their county newspapers daily for legal notices about pending water rights transfers provides information that may be followed up by contacting individual land owners.

There is some good news for those assessors in the 21 counties with Water Conservancy Boards. State law requires that the records of decisions made by the Water Conservancy Boards be posted on the state Department of Ecology Internet web site. The posting is made at least a month prior to the beginning of the 30-day application protest period and can be found at:

[http://www.ecy.wa.gov/programs/wr/conservancy\\_boards/rodhome.html](http://www.ecy.wa.gov/programs/wr/conservancy_boards/rodhome.html)

Decisions made by the Water Conservancy Boards are subject to Ecology's approval. Any final decision can be appealed to the Pollution Control Hearings Board. An assessor would still have to determine whether the decision has become final.

Recent final reports by Ecology can be found at:

<https://fortress.wa.gov/ecy/wrx/wrx/roe/#reports>.

Not all applications for water right changes are for a transfer to another parcel. A request may be

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## Obtaining Information on Water Right Transfers (cont.)



(Continued from page 4)

to change the point of diversion or withdrawal on the same parcel of land or to change the purpose, place, or season of use for an existing water right. It also isn't enough to note that a change to an existing water right has been approved. The assessor must look at the record and see what has been approved to determine whether or not a transfer has occurred that will impact the value of a parcel of land.

Finally, the records of decisions posted on the site often don't have a parcel number. The record will have a legal description. If the record is a transfer, the assessor must use the legal description to determine what parcels are affected. In addition, the records are only posted on the site for about two weeks, so an assessor must routinely check the site for transfers in his or her county.

As water becomes less available, we expect to see more transfers. The Dept of Revenue Special Programs Division is mailing an informational letter to the buyer and seller along with a special notice concerning water right transfers and how real estate excise tax applies. The special notice can be found at:

[http://dor.wa.gov/Docs/Pubs/SpecialNotices/2006/sn\\_06\\_WaterRightsSubjectToREET.pdf](http://dor.wa.gov/Docs/Pubs/SpecialNotices/2006/sn_06_WaterRightsSubjectToREET.pdf)

If you have questions regarding real estate excise tax issues pertaining to water rights, contact Barney Veenstra by phone at (360) 570-3200 OR by e-mail at [BarneyV@dor.wa.gov](mailto:BarneyV@dor.wa.gov). ♦

## 2007 Utility Valuations



Each year the Utility Valuation Section begins its assessment process in early January by sending annual reports to each company. In 2007, the Utility Section assessed 364 utility companies. Broken down by industry, this includes 176 private railcar companies, 78 airline companies, 14 electric generation companies, 11 gas distribution and pipeline companies, 10 railroad companies, 59 telephone companies, and 16 wireless telephone companies. For the companies to avoid penalties, statute requires them to send completed annual reports back to our office by March 15<sup>th</sup>. The valuation process begins at this time and ends on June 30<sup>th</sup> by mailing assessment notices to the companies. Companies have until mid-July to request a hearing and be heard by the end of July. In 2007, 36 companies requested a hearing and forty companies requested a meeting to discuss their assessments before they are finalized. After the appeal process, we finalize the valuations by August 20<sup>th</sup>. Then we start apportioning the companies' values to tax code areas while waiting for the finalization of the county ratios.

### 2007 County Ratios

Each year the Ratio Program sends the completed ratio workload, appraisals and personal property audits, to each county for review. Once county ratios have gone through the county review process, the Ratio Section finalizes the ratios. Then after we have received county new construction numbers and BOE certificates of roll closure, we certify the utility assessments to the counties.

### 2007 Utility Valuations

Overall, utility values statewide have increased by 7.88%. The air transportation, gas and private railcar industries experienced the greatest increases from 2006 to 2007.

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## 2007 Utility Valuations (cont.)



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### Air transportation

The air transportation industries assessments increased 10.18% from 2006 to 2007. Coming out of a trough and into recovery, the industry is approaching a level of stability and profitability, and it has done so only through major cost-reduction efforts in an attempt to offset the higher than ever oil prices.

### Gas

The foundation for the increase in the gas distribution industry lies in Puget Sound Energy's gas distribution assessment. The increase stemmed from an increase in net assets and income of the company. The industries overall assessments increased from 2006 to 2007 20.53%.

### Private railcars

Relatively high fuel costs have helped drive demand for intermodal transports. The higher demand leads to more private railcar companies operating in Washington with more cars. The industries 13.82% increase in assessments from 2006 to 2007 reflects this growth.

### The remaining companies

Reflecting the overall market conditions of the time, each utility industry experienced increases in assessed value from 2006 to 2007.

### Other Factors Affecting Utility Values

Another factor that can affect certified utility assessments is the application of the county ratio. If the county real or personal property ratio has changed significantly from last year, it could affect certified utility assessments.

The following chart shows a breakdown of statewide utility assessments before the application of county ratios:

| Industry Summaries |                       |                       |              |
|--------------------|-----------------------|-----------------------|--------------|
| Industry           | 2007 Final            | 2006 Final            | Difference   |
| Air Transportation | 2,140,000,944         | 1,942,284,464         | 10.18%       |
| Electric           | 4,162,204,650         | 3,830,318,000         | 8.66%        |
| Gas                | 1,685,350,000         | 1,398,274,000         | 20.53%       |
| Pipelines          | 986,566,000           | 935,861,000           | 5.42%        |
| Private Cars       | 257,394,396           | 226,145,826           | 13.82%       |
| Railroads          | 967,960,050           | 951,787,000           | 1.7%         |
| Telecommunications | 3,748,238,686         | 3,583,925,896         | 4.58%        |
| Wireless           | 2,507,085,000         | 2,384,726,500         | 5.13%        |
| <b>Totals</b>      | <b>16,454,799,726</b> | <b>15,253,322,686</b> | <b>7.88%</b> |

## New Faces and New Places at Property Tax

**Kim Lipscomb** has joined the Exemption & Deferral Program as a Property Acquisition Specialist 4. Working out of our Everett Field Office, she will cover the Northwest portion of the state reviewing and monitoring nonprofit exemptions. Kim comes to us from the Department's Audit Division with 25 years of experience in business audits, training, interpretations, and tax discovery. Kim is a Western Washington University grad and is known for her professionalism and enthusiasm.

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## *New Faces and New Places at Property Tax (cont.)*

*(Continued from page 6)*



We also welcome **Tim Harrington** to the Everett Field Office. Tim accepted a position as a Property & Acquisition Specialist 3 in the Ratio Valuation Program. He comes to us with more than 16 years of Department of Revenue experience in collection, tax discovery, and business audits. Tim has a finance degree from Washington State University (he's a Cougar) and should add needed balance to a Property Tax team that includes a lot of Huskies!



**Chris Faulconer** has accepted a position as a Property & Acquisition Specialist 3 in the Ratio Valuation Program. He will be based in the Wenatchee Field Office. Chris is also a Department of Revenue veteran, joining the Compliance Division in 2002. Chris has a BS degree from Central Washington University and has started working on an MBA. With a great customer service background in the hospitality industry, Chris is ready to audit and appraise for Property Tax.



**Grant Boyer** has accepted a Property & Acquisition Specialist 5 position in the Valuation Advisory Program. Grant has been with the Utilities Section of Property Tax since 2000 where he has been our expert on the appraisal of airlines. Grant will now use his appraisal skills to advise and assist county assessors with some of the toughest or most unique appraisals that confront them each year.



**R. C. Cavazos** has been promoted to be our Revaluation Specialist (Property & Acquisition Specialist 5) within the County Performance & Administration Program. As an auditor for the past five years, RC has helped develop our County Review Program and strengthen our connection to the counties. He also has 13 years of appraisal experience at the county level and attended the University of Washington. Based in Everett, RC might be our most vocal and ardent Husky fan!



**Jessica Griffith** just accepted a promotion to become our Airline Company valuation specialist (Property & Acquisition Specialist 5) in the Utility Valuation Section. She joined the Utility Valuation group in 2006 to be our Private Railcar Appraiser and PUD Privilege Tax Specialist. Jessica joined up with Property Tax in 2005 after graduating from the University of California, Santa Barbara, with a business degree.



**Leslie Mullin** has accepted an appointment as our County Review Auditor (Property & Acquisition Specialist 4) in the County Performance and Administration Program. Leslie joined the Department of Revenue in 2002 as a Revenue Agent. She came to Property Tax in 2005 as our Levy Auditor. Leslie also has experience in conducting appraisals/audits of personal property and providing guidance to county assessors and staff on personal property issues. Leslie is known as a quick learner and a skilled communicator. She's a University of Alaska graduate, holding an Economics degree. ♦



### *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 e-mail distribution list. Get 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/SecureForms/Content/contactus/Email/listservEmail.aspx>



## Legislative Updates

### 2007 Regular Session – EHJR 4204

In the November 8, 2007 General Election, Washington State voters confirmed the approval of EHJR 4204. EHJR 4204 amended the Washington State Constitution now requiring a simple majority of voters to authorize excess capital, maintenance and operation, and transportation levies for school districts. The amendment also removes the 40 percent validation requirement for these levy elections. This amendment became effective December 6, 2007.

EHJR 4204 applies to school district excess levies for the support of common schools for a period of up to four years. Also, school district excess levies to purchase technology systems, support construction, modernization, or remodeling of school facilities for a period not exceeding six years need only pass by a simple majority.

This bill did not amend the section of the constitution that pertains to bond levies for taxing districts including school districts. Excess levies imposed to repay principal and interest on general obligation bonds continues to require a 60 percent majority. The number of voters voting on the levy proposition must equal 40 percent or more of the number of voters at the last general election. If you have questions regarding this measure, please contact Diann Locke at [DiannL@dor.wa.gov](mailto:DiannL@dor.wa.gov) or by phone at (360) 570-5885.

### 2007 Special Session – HB 2416

After the Supreme Court decision in *Washington Citizens Action of Washington v. State*, issued November 8, 2007, affirming a Superior Court ruling that held I-747 unconstitutional, Governor Christine Gregoire called a one-day Special Session of the Legislature to address the property tax limitation. HB 2416 was approved by the Legislature and signed by the Governor on November 29, 2007. It became effective immediately. The legislation reinstates the one percent levy limit both prospectively and retroactively beginning with levies made in 2001 for collection in 2002.

Reinstatement of the one percent levy limit means that assessors will calculate levies and levy rates in the same manner as has been done since I-747 was adopted in 2001. However, a few questions have been raised and are addressed below.

**Question:** If a taxing district adopted its 2008 tax year budget and resolution/ordinance after I-747 was found unconstitutional and before HB 2416 was approved and the district chose to increase its highest lawful levy by more than one percent, is the assessor required to increase the district's levy by the higher percentage?

**Response:** No. Even though the taxing district may have requested additional funds, the assessor must certify the levy amount based on the laws that are in place at the time he or she certifies the tax roll to the treasurer's office. Current law allows a limit factor of the lesser of 100 percent plus the rate of inflation or 101 percent. For taxes payable in 2008, the limit factor for all taxing districts is 101 percent.

**Question:** Should levies be recalculated for the 2002 through 2007 tax years based on the percentage of increase allowed prior to I-747 since the Supreme Court found the one percent limitation unconstitutional?

**Response:** No. HB 2416 is retroactive, reinstating the one percent levy limit back to the 2002 tax year.

**Question:** If a taxing district accumulated banked levy capacity while I-747 was in effect, do those funds remain available for the taxing district?

**Response:** Yes. HB 2416 does not eliminate any banked levy capacity the districts may have accumulated during the time I-747 was in place or prior to adoption of I-747.

The assessors' processes for levy calculations for the 2007 levy for the 2008 tax year are business as usual with the enactment of HB 2416. If you have questions about this or any other levy administration issues, please contact Diann Locke at (360) 570-5885 or by e-mail at [DiannL@dor.wa.us](mailto:DiannL@dor.wa.us).

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## Legislative Updates (cont.)

(Continued from page 8)

### 2007 Special Session – SSB 6178

At the recent Special Session, SSB 6178 was also introduced and passed, providing a new deferral program. The program was designed to provide relief for households of modest income who might be hit hard with rising mortgage rates and increased property taxes.

Homeowners with limited incomes will be eligible to defer paying half of their property taxes and certain special assessments beginning in 2008. To “defer” taxes under this program means that the taxpayer could delay their own payment of half of their tax bill by asking the Department to pay it for them. When that payment is made, the Department takes a lien interest in the residence until the taxpayer repays the deferred amount and interest that accrues.

To qualify, a homeowner must have owned the home for five years, reside in the home, and have a combined annual household disposable income of \$57,000 per year or less. Disposable income is defined as income from all sources, whether or not it is subject to federal income tax.

Applicants must pay the first half of their property taxes in order to apply to defer paying taxes on the second half due in October. Application forms will be available about April 20, 2008 at county assessor offices or online at the Department of Revenue’s web site, <http://dor.wa.gov>.

The total amount homeowners can defer under this program cannot exceed 40 percent of the equity in their homes. Equity is defined as the difference between the assessed value of a home and any debts secured by the property.

The deferred taxes must be repaid with interest if a property is sold or no longer is used as the personal residence of the owner. The interest rate is based on the federal short-term rate plus 2 percent, or approximately 7 percent for any taxes deferred in 2008. Any change in the interest rate in 2009 and later years will not affect the interest rate on deferrals made in 2008.

The program will be administered in much the same manner as the existing deferral program for senior citizens and disabled persons. Initial application will be made at the Assessor’s office and then passed on to the Department for final review and payment. However, there are differences between the programs that have to be worked out before taxpayers start applying for the new deferral.

Our first brochure and description of the new deferral program can be found at:

<http://dor.wa.gov/Content/GetAFormOrPublication/PublicationBySubject/TaxTopics/PropertyTax>.

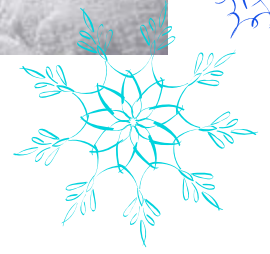
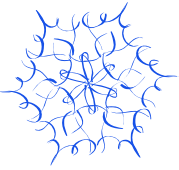
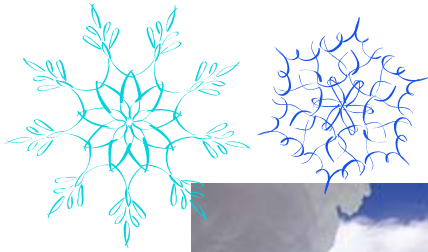
For additional information about implementation of the Limited Income Deferral program, please contact Harold Smith at [HaroldS@DOR.wa.gov](mailto:HaroldS@DOR.wa.gov) or (360) 570-5864. For questions about existing exemption and deferral programs for senior citizens and disabled persons, please contact Peggy Davis at [PeggyD@DOR.wa.gov](mailto:PeggyD@DOR.wa.gov) or (360) 570-5867. ♦

## Washington Department of Revenue, Property Tax Division

Property Tax Division  
Attn: Newsletter Editor  
P. O. Box 47471  
Olympia, WA 98504-7471

Phone: 360-570-5864  
Fax: 360-586-7602  
Email: [HaroldS@dor.wa.gov](mailto:HaroldS@dor.wa.gov)

*The Property Tax Review is published quarterly by the Department of Revenue’s Property Tax Division. Comments and suggestions for featured topics should be forwarded to our newsletter editor.*



| DESCRIPTION OF PROGRAM OR SERVICE                                             | CONTACT                             | PHONE NUMBER                     | E-MAIL ADDRESS                                                                                                             |
|-------------------------------------------------------------------------------|-------------------------------------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| Property Tax Administration/Policy                                            | Brad Flaherty<br>Assistant Director | (360) 570-5860                   | <a href="mailto:BradF@dor.wa.gov">BradF@dor.wa.gov</a>                                                                     |
| Property Tax Program Coordinator                                              | David Saavedra                      | (360) 570-5861                   | <a href="mailto:DavidS@dor.wa.gov">DavidS@dor.wa.gov</a>                                                                   |
| General Information<br>FAX                                                    | Receptionist                        | (360) 570-5900<br>(360) 586-7602 |                                                                                                                            |
| SPECIFIC TOPICS                                                               |                                     |                                  |                                                                                                                            |
| Accreditation                                                                 | Velinda Brown                       | (360) 570-5865                   | <a href="mailto:VelindaB@dor.wa.gov">VelindaB@dor.wa.gov</a>                                                               |
| Accreditation Testing                                                         | Patty Concepcion                    | (360) 570-5866                   | <a href="mailto:PattyC@dor.wa.gov">PattyC@dor.wa.gov</a>                                                                   |
| Advisory Appraisals                                                           | Howard Hubler                       | (425) 356-4850                   | <a href="mailto:HowardH@dor.wa.gov">HowardH@dor.wa.gov</a>                                                                 |
| Appraisals & Audits for Ratio Study                                           | Rick Bell<br>Dave McKenzie          | (509) 663-9748<br>(360) 256-2125 | <a href="mailto:RickB@dor.wa.gov">RickB@dor.wa.gov</a><br><a href="mailto:DaveM@dor.wa.gov">DaveM@dor.wa.gov</a>           |
| Annexation/Boundary Change Rules                                              | Diann Locke                         | (360) 570-5885                   | <a href="mailto:DiannL@dor.wa.gov">DiannL@dor.wa.gov</a>                                                                   |
| Boards of Equalization                                                        | Diann Locke                         | (360) 570-5885                   | <a href="mailto:DiannL@dor.wa.gov">DiannL@dor.wa.gov</a>                                                                   |
| County Performance & Admin. Program                                           | Kathy Beith                         | (360) 570-5868                   | <a href="mailto:KathyB@dor.wa.gov">KathyB@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>                                                               |
| Destroyed Property                                                            | Kathy Beith                         | (360) 570-5868                   | <a href="mailto:KathyB@dor.wa.gov">KathyB@dor.wa.gov</a>                                                                   |
| Education & Training for County Personnel                                     | Patty Concepcion                    | (360) 570-5866                   | <a href="mailto:PattyC@dor.wa.gov">PattyC@dor.wa.gov</a>                                                                   |
| Exemption & Deferral Program                                                  | Harold Smith<br>Mike Braaten        | (360) 570-5864<br>(360) 570-5862 | <a href="mailto:HaroldS@dor.wa.gov">HaroldS@dor.wa.gov</a><br><a href="mailto:MichaelB@dor.wa.gov">MichaelB@dor.wa.gov</a> |
| 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>                                                               |
| Governmental & Miscellaneous Exemptions                                       | Mike Braaten                        | (360) 570-5862                   | <a href="mailto:MichaelB@dor.wa.gov">MichaelB@dor.wa.gov</a>                                                               |
| Industrial Property Valuation                                                 | Howard Hubler                       | (425) 356-4850                   | <a href="mailto:HowardH@dor.wa.gov">HowardH@dor.wa.gov</a>                                                                 |
| Legislation                                                                   | Harold Smith                        | (360) 570-5864                   | <a href="mailto:HaroldS@dor.wa.gov">HaroldS@dor.wa.gov</a>                                                                 |
| Levy Assistance                                                               | Diann Locke                         | (360) 570-5885                   | <a href="mailto:DiannL@dor.wa.gov">DiannL@dor.wa.gov</a>                                                                   |
| Mobile Homes                                                                  | Pete Levine                         | (360) 570-5884                   | <a href="mailto:PeteL@dor.wa.gov">PeteL@dor.wa.gov</a>                                                                     |
| Nonprofit/Exempt Organizations                                                | Sindy Parshall                      | (360) 570-5870                   | <a href="mailto:SindyP@dor.wa.gov">SindyP@dor.wa.gov</a>                                                                   |
| Personal Property                                                             | Pete Levine                         | (360) 570-5884                   | <a href="mailto:PeteL@dor.wa.gov">PeteL@dor.wa.gov</a>                                                                     |
| Railroad Leases                                                               | Bill Johnson                        | (360) 570-5882                   | <a href="mailto:BillJ@dor.wa.gov">BillJ@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                                                                 | Howard Hubler                       | (425) 356-4850                   | <a href="mailto:HowardH@dor.wa.gov">HowardH@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,<br>Exemption/Deferral                    | Peggy Davis                         | (360) 570-5867                   | <a href="mailto:PeggyD@dor.wa.gov">PeggyD@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<br>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                            | Jay Fletcher                        | (360) 570-5876                   | <a href="mailto:JayF@dor.wa.gov">JayF@dor.wa.gov</a>                                                                       |
| <input type="checkbox"/> PUD Privilege Tax                                    | Jessica Griffith                    | (360) 570-5898                   | <a href="mailto:JessicaG@dor.wa.gov">JessicaG@dor.wa.gov</a>                                                               |