

Property Tax Review

April 2011

Volume 12, Issue 1

Deferral Programs Help Seniors Stay In Their Homes

By Mike Braaten, Exemption & Deferral Program Supervisor

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Tough economic times have forced an increased number of senior citizens to seek help with paying their property tax bills. Under the Senior Citizen & Disabled Persons Deferral Program, taxpayers that have a very low disposable income may postpone the payment of their outstanding property taxes.

A senior or a disabled person must apply to the local assessor and show that they satisfy the disposable income limits and still have adequate equity in their home. Once approved by the assessor, the application is forwarded to the Department for payment. The Department makes the tax payment directly to the county treasurer and secures the obligation to repay these taxes later through a lien on the applicant's property. When the taxpayer's circumstances improve, they can choose to begin repaying the deferred amounts or they can wait until the property is refinanced or sold to repay the deferred taxes and interest.

The senior program has been running since 1976. Of late, participation is growing and may return to peak levels of the mid-nineties. In 2007/2008, \$660,098 in property taxes was paid for 421 applicants. In 2008/2009, \$995,705 in property taxes was paid for 504 applicants. In 2009/2010, \$1,157,133 was paid for 581 applicants. Early signs from the current fiscal year suggest payments may reach \$1,500,000 for 2010/2011.



Seniors do pay the money back as required. Repayments of deferred taxes into the state's general fund were \$1,105,903 (2007/2008), \$859,786 (2008/2009), \$908,341 (2009/2010) and are estimated to approach \$1,000,000 for the current fiscal year.

The Limited Income Deferral program was introduced in 2007 and provides partial deferrals for households that earn less than \$57,000 in disposable income. This program also requires that the homeowner have sufficient equity in the home to protect the state's interest. It also requires that 1st half taxes be paid in full before deferral of 2nd half taxes is approved. In 2008, \$89,275 in property taxes was paid for 56 applicants. In 2009, \$162,526 in property taxes was paid for 90 applicants. In 2010, \$187,658 was paid for 103 applicants. These tax payers are also starting to pay back the amounts paid for them in earlier years: \$5,821 (2008/2009), \$35,958 (2009/2010) and \$27,456 so far in 2010/2011.

If you have questions about administration of the programs, contact Mike Braaten, Exemption Supervisor, at michaelb@dor.wa.gov. ♦

Special points of interest:

- **Quarterly Reminders** (see page 2)
- **Upcoming Training** (see page 3)

This Quarter's Reminders

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)

May 1

- Applications for forest land designation are considered approved unless assessor has notified the owner otherwise. (RCW 84.33.130)
- Current use farm and agricultural land applications are considered approved unless assessor has notified owner otherwise. (RCW 84.34.035)

May 31

County assessors complete valuation on all property. Property may be added later (new construction and mobile homes) after giving written notice to the taxpayer. (RCW 84.40.040)

June 1

- Three percent penalty assessed on the current year's delinquent taxes. (RCW 84.56.020)
- PUD Privilege Tax is due. (RCW 54.28.040)

June 30

- (On or before) The Department of Revenue (DOR) prepares stumpage values for July through December 2011. (RCW 84.33.091)
- DOR determines value of state assessed property and sends Tentative Value Notices. (RCW 84.12.270)

For a complete version of the *Property Tax Calendar*, visit the Department of Revenue's website at this link: http://dor.wa.gov/Does/Pubs/Prop_Tax/PropCal.pdf ♦

PUD Basic Charge Issues Resolved

By Jay Fletcher, Utility Valuation Supervisor

After years of court proceedings and appeals the question of the taxability of "basic charges" in PUD Privilege Tax assessment is nearing resolution. The issue centered on the definition of "Gross Revenue" on which the distribution portion of the PUD Privilege Tax is assessed. The law states, "Two percent of the gross revenues derived by the district from the sale of all electric energy which it distributes to consumers..." (RCW 54.28.020(1)a). Many county PUD electric bills include both a charge based on the quantity of electric power consumed and a fixed or "basic charge" for providing service that does not vary based on consumption. The Department of Revenue had long held that both portions of the charge should be included in "Gross Revenue" while some PUDs held that only the portion based on consumption of electric energy should be taxable.

The disagreement resulted in a law suit filed by Clark County PUD and Grays Harbor PUD against the Department of Revenue on December 28th, 2005. The suit was eventually decided in favor of the PUDs and upheld on appeal in late 2009. The court ruled that basic charges should not have been included in the gross revenue and granted a judgment in the amount of the tax to the PUDs based on a three year statute of limitations but did not address how that judgment was to be paid. A side issue in this case was that there is no provision in the statute for refunding PUD Privilege Tax but the court did not answer that question. The issue was resolved by DOR applying an offsetting credit against the next year's PUD Privilege Tax assessment rather than issuing a refund.

In the years that passed while this case was pending, DOR continued to include the "basic charge" in the calculation of the PUD Privilege Tax assessments. When the final decision was reached by the courts, other PUDs that had also included a "basic charge" in their electric bills requested refund of PUD Privilege Tax paid on those "basic charges". These complaints are currently being settled based on the rulings in the Clark County/Grays Harbor case.

For PUD Privilege Taxes assessed during 2010 the "basic charge" was allowed as a deduction in computing the tax on distribution of electric energy. Also, during the 2010 legislative session, a bill was passed that amended the definition of "gross revenue" as it pertains to Public Utility Privilege Tax to include the "basic charge". HB6143 included the following language:

PART X

PUD Privilege Tax Clarification

Sec. 1001. RCW 54.28.011 and 1957 c 278 s 12 are each amended to read as follows:

"Gross revenue" (~~shall~~) means the amount received from the sale of electric energy, which also includes any regularly recurring charge billed to consumers as a condition of receiving electric energy, and excluding any tax levied by a municipal corporation upon the district pursuant to RCW 54.28.070.

This bill became effective 5/1/2010, therefore, for taxes due in 2011, the "basic charge" will be exempt from PUD Privilege Tax on electric distribution from January 1 through April 30, and taxable from May 1 through December 31, 2010. In future years there will be no exemption for "basic charges". In the current year some counties will be experiencing lower distributions from the PUD Privilege tax due to credits that will be applied to the 2011 assessments as a result of these settlements. In 2012 the remaining issues will hopefully all be resolved and tax receipts should return to more stable levels. ♦

Updating the Valuation Guidelines — Suggestions Welcome

By Pete Levine, Personal Property Supervisor

Early last Fall the Department began the process of updating the [Personal and Industrial Property Valuation Guidelines](#) (Guidelines) for the 2011 assessment year by soliciting input from many of the stakeholders involved in the assessment of personal property.

We invite input to the Guidelines at any time during the year and attempt to incorporate suggested ideas, keeping in mind the needs of all stakeholders. If you would like to make suggestions or provide feedback, please consider the following questions below, and e-mail your responses to PeteL@dor.wa.gov.

- Generally, what needs to be fixed, added, or deleted in the Guidelines? Why? What do you recommend?
- Are there any guideline business activities in the indexes or tables that need to be revised? Why? What do you recommend, and what data can you provide to substantiate the revision?
- Are there any types of assets or business activities not listed in the index that should be listed? If so, which ones? Why?
- Do you have data about any assets, business activity, or types of businesses that might help recalibrate an existing guideline?

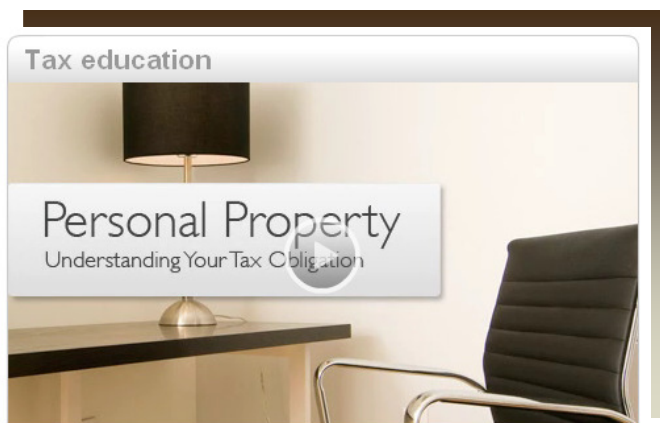
Please provide any data or studies you have, as it is useful as we consider the information for updating the Guidelines for 2011, and subsequent assessment years. If you have any additional questions or comments, please do not hesitate to contact me directly at (360) 534-1423.♦

New Personal Property Video Posted to the DOR Website

By Pete Levine, Personal Property Supervisor

The Department recently created a short video providing an overview of personal property tax. The video is posted on our website and serves as a tool to answer basic personal property tax questions. We hope the video will be a useful tool for stakeholders and as well as use for county assessors to link to their websites.

The video is accessible at: <http://dor.wa.gov/Content/Home/VideoHub/hubfiles/1a.html>.♦



~ 2011 ~ Upcoming Training

(State/County Personnel ONLY)

May 10

► Sales Study Workshop
Olympia \$100

May 12

► Sales Study Workshop
Moses Lake \$100

May 18 19

► Current Use Basic
Webinar \$60

May 25

► Current Use Advanced
Webinar \$35

June 7 8

► Board of Equalization New Member Training
Olympia *FREE*

June 9

► Board of Equalization Senior Member Training
Olympia *FREE*

June 14

► Board of Equalization Senior Member Training
Everett *FREE*

June 16

► Board of Equalization Senior Member Training
Pasco *FREE*

July 13

► Senior Exemption/Deferral Basic Workshop
Olympia \$100

July 14

► Senior Exemption/Deferral Basic Workshop
Olympia \$100

For further information, contact:

Patty Concepcion
Department of Revenue
Property Tax Division
Phone: (360) 534 1361
Fax: (360) 534 1380
E Mail: PattyC@dor.wa.gov

Personal Property Frequently Asked Questions for Title Plants

By Pete Levine, Personal Property Supervisor

We periodically receive questions regarding the assessment of "Title Plants" owned and maintained by title insurers. We would like to take the opportunity to answer some of the FAQs received.

What is a "title plant?"

RCW [48.29.020](#) and [040](#) requires title insurance companies to maintain title tract indexes. These tract indexes commonly make up what is called a "title plant," consisting of the records, maps, and indexes maintained and used by the title company for its production of land title reports and land title policies. Such data exists for every parcel located in a county for which the title insurance company provides service. Title plants are either original or microfilmed hardcopies, computerized data bases, or a combination of such. The title plant excludes the furniture and equipment used in the production of the same.

As a result, title plants are tangible personal property and are valued for assessment purposes.

How do county assessor's value title plants?

The method of valuation for title plants was arrived through considerable analysis by a workgroup of stakeholders, including assistance from the Washington Land Title Association. Annually, as part of the [Personal and Industrial Valuation Guidelines](#) (guidelines), the Department updates "Table B" in the guidelines.

The table gives a per parcel rate for the title plant assessed, where the rate is a graduated value based on the number of real property parcels in the county. The rate per parcel is then multiplied against the total number of real property parcels in the county.

SUPPLEMENTAL VALUATION TABLE 'B'
TITLE PLANT VALUATION TABLE
For January 1, 2011 Valuations

(Value all title plants that are physically located within a county based on the number of Real Property Parcels for the county the Title Plant pertains to, as reported to DOR for Ratio purposes.)

# Parcels	\$/Parcel
0 to 14,999	\$ 3.65
15,000 to 19,999	\$ 3.65
20,000 to 24,999	\$ 3.65
25,000 to 29,999	\$ 3.65
30,000 to 34,999	\$ 3.65
35,000 to 39,999	\$ 3.61
40,000 to 44,999	\$ 3.57
45,000 to 49,999	\$ 3.53
50,000 to 54,999	\$ 3.49

So where does the county assessor obtain the real property parcel count for assessing the title plant?

In September of each year, the Department sends every county assessor a letter requesting real property data and various stratification reports for the county, necessary for completing the Department's real property ratio study. The Department asks for real property parcel counts for the study, where those particular parcel counts make up the "latest" real property parcel numbers used in valuing title plants for the following assessment year.

Below is an excerpt directly from the Department's letter, highlighted to show which parcels and accounts make up the total real property parcels used to value a title plant.

- The following summaries of all accounts on the real property rolls:
- Total number of accounts on the rolls for each stratum (excluding utilities, exempt properties, timber or timberland, reforestation land, and senior freeze properties).
 - Total assessed value of all accounts for each stratum (excluding utilities, exempt properties, timber or timberland, reforestation land, and senior freeze properties).
 - Total parcel count and total value of senior freeze properties.
 - Total parcel count of forestland properties.
 - Total parcel count of properties with values less than \$ 1,000.

(Continued on page 5)

Title Plants (cont.)

(Continued from page 4)

The total real property parcels utilized in valuing title plants should correspond with what is reported on real property stratification reports, where the Department recommends county assessors directly use this count.

What if a title company does business in one county but the actual title plant is located in another county – how is the title plant assessed and by whom?

Assessors are required to value each title plant physically located in their respective county. This includes assessing those title plants located within the county boundaries, even though the title plant is for parcels outside the county.

The following demonstration should be helpful.

- **Scenario:** *County-A Title* head offices are located in County "A," in which they own and maintain a title plant there and provide title services in County "A."

County-A Title also operates a satellite office in the adjacent county – County "B," where they conduct title services in County "B." However, the entire title plant resides at the head office in County "A."

- **Result:** *County-A Title* should be assessed for the title plant owned and maintained in County "A." The total parcel count necessary to assess this title plant will come directly from the real property ratio study information for the county, multiplied by appropriate graduated per parcel value from the guidelines.

Since *County-A Title* also owns and maintains a title plant for County "B" but is physically located in County "A," that title plant will be assessed in County "A." However, it will be important for the assessor to use the real property parcel count from County "B," multiplied by the appropriate per parcel value from the guidelines.

In order to obtain the real property parcel count for County "B," the County "A" assessor can contact the County "B" assessor or the Department's Ratio Specialist to determine the real property parcel count.

Overall, there must be a physical presence of a title plant in the county where it is assessed. If a title company has title plants for multiple counties residing in only one county, those title plants will be assessed where residing, keeping in mind the parcel count used is based on the real property parcel count of the county that the title plant data relates.

So if title companies do not always have a physical presence within the county where they provide service, how does an assessor discover title plants then?

Discovery of title plants within your county requires the assessor to determine the location of the title plant, as well as the county or counties the title plant pertains to. As a result, supplemental questionnaire may be needed in order to assess these assets – not just assuming a title company has one title plant.

(Continued on page 6)

Title Plants (cont.)

(Continued from page 5)

The following are examples of supplemental questions to ask title companies:

- Do you own and maintain a title plant for this county that is located within this county?
- Do you own and maintain a title plant for any other county that is located within this county?
- If you answered "yes" to the previous question, please list all of the counties for which your company maintains a title plant that is located within this county.
- Do you subscribe to a service that provides you with data from a title plant that is owned by another company?
- If yes, what is the name of that company and/or service provider?

I see under "Table B" of the guidelines the assessor can use actual sales to value title plants, is that correct?

Although seldom used, assessors do have an alternate method to value title plants based on sales data, if or when available, and those sales are confirmed as "arms length" transactions and represent market value for the title plant sold. ♦

Faces & Places at Property Tax

Lynn Hilton retired from the Property Tax Division in December 2010 after 20 years with the Department. Lynn started as a personal property auditor with the County Equalization Program. From there he advanced to a real property appraiser and finished his career as an appraiser on the Valuation Advisory Team. He worked his whole career in the Everett Field Office. Lynn will be greatly missed for his insights and sense of humor. He can now be found with his family in Hobart, Australia on the island of Tasmania — his wife's native home. He is enjoying himself and sends a "G' Dye Mate" to all his old friends.



Lynn Hilton

Phil Pinkstaff left the Property Tax Division in February 2011 to accept an appraisal position with HUD. Phil joined our Valuation Advisory Team in 2009 and has been a valued teammate. Phil will be close by and is sure to be successful in his new position. The home values in upcoming HUD transactions are in good hands. We wish Phil well in his new role and here's hoping he can rejoin our team down the line.



Phil Pinkstaff

Where were you on December 23, 1974 when **Adele Krupka** started her first day of work for the Department of Revenue's Property Tax Division? Over 36 years later, after serving under 7 Governors, 12 Directors, 9 Assistant Directors, and countless Assessors and taxpayers, Adele retired on March 31, 2011. Adele truly loved her job and gave it 100% from the first day to the last which, since Adele is a numbers person, was day 13,239 (leap years included for accuracy). Adele will now become a full-time angler — there won't be anywhere for the fish to hide. She also loves to travel and explore new and exciting areas. We hope she shares some pictures when she stops by to visit. Please give Adele your well wishes for her long and rewarding tenure with the Property Tax Division.



Adele Krupka

Dean Ando recently left the Property Tax Division to accept an appraisal position with the Thurston County Assessor's Office. Dean joined our Valuation Advisory Team 3-1/2 years ago and proved to be an accomplished appraiser. We wish him all the best in his new position with Thurston County and hope to see him again. ♦



Dean Ando

Forms and Publications Reminders

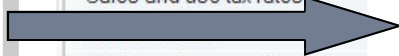
By Tarah Downs, Forms and Publications Specialist

The start of a new year is a great time to revisit your county’s website and provide links to Department of Revenue (Department) forms and publications so that you always have the most current versions. The Department encourages county officials to utilize existing forms and publications by linking to the Department’s website whenever possible. Most of the forms and publications provided by the Department have recently been updated with new phone numbers, so linking to the Department’s website ensures you are using the correct version.

The Department provides forms and publications that are most applicable for the county officials or county departments that deal with various property tax programs. These might include: assessed value of property, property tax exemption programs, appeals of property assessments or denials of entry into property tax programs, and property taxes. The majority of the forms and publications are best placed on the assessor’s site but some of the forms and publications are best placed on other sites that include: county treasurer, county commissioners or county council, county planning departments or community development departments, and county boards of equalization.

For questions about linking to the [DOR website](#) or forms and publications revisions please contact the Property Tax Divisions new forms and publications contact Tarah Downs at (360) 534-1363 or TarahD@dor.wa.gov. ♦

“...utilize existing forms and publications by linking to the Department’s website whenever possible.”



The screenshot shows the website interface for the Department of Revenue, Washington State. The browser title is "Property tax statistics, laws and rules, and other resources - Windows Internet Explorer". The address bar shows the URL: http://dor.wa.gov/Content/FindTaxesAndRates/PropertyTax/prop_LawsAndRules.aspx. The navigation menu on the left includes: Home, File & pay taxes, Doing business, Find taxes & rates (expanded), Sales and use tax rates, Business & occupation tax, Retail sales tax, Use tax, Property tax (highlighted), Other taxes, Income tax, and Workshops & education. The main content area is titled "Property tax statistics, laws and rules, and other" and lists several resources: Property tax statistics, Legislative information, Newsletter – The Property Tax Review, Property tax laws, rules, and Property Tax Advisories (PTAs), Property tax publications, Property tax forms, Property tax Special Notices, Utility cost of capital studies, Questions and answers, Appraiser accreditation, and Join property tax e-mail service (ListServ). A note at the bottom states: "Note: Property tax is administered by local governments. County as... it. For questions about paying your property tax or your property value..."

Property Tax Rule Revisions Temporarily Suspended

On November 17, 2010, Governor Chris Gregoire directed state agencies to suspend non-critical rule development and adoption activities until the end of 2011 ([Executive Order 10-06](#)). The Office of Financial Management (OFM) issued guidelines to help agencies decide which rule making activities should be suspended ([OFM Guidelines](#)).

The Department of Revenue is responsible for the derivation and updating of the Washington Administrative Code ([Title 458 WAC](#)) as it pertains to property tax statutes found in the Revised Code of Washington ([Title 84 RCW](#)). A few property tax rule revisions that were already in progress were found to be critical and were allowed to move ahead. Several other property tax rule changes were put on hold until the Governor's Executive Order expires or is modified.

Three rules that clearly required annual updating have been completed. The rules that provide key rates of interest on tax refunds ([WAC 458-18-220](#)), the interest rate and property tax component used to value certain agricultural land ([WAC 458-30-262](#)), and rates of inflation used in computing interest assessed when farm and agricultural or timber land are withdrawn or removed from current use classification ([WAC 458-30-590](#)) were updated and adopted as originally scheduled.

Revision of the rule regarding equestrian activities in the farm and agricultural current use valuation program was approved to continue. Revision of [WAC 458-30-200](#) is the result of 2009 legislation and considerable stakeholder work by the Department and Legislators. The completion of this process was requested by all parties and will be done soon. If you have any questions regarding the proposed revision, you may contact Leslie Mullin, Current Use Specialist, at LeslieMu@dor.wa.gov or (360) 534-1424, or Jay Jetter, Property Tax Policy Counsel, at JayJ@dor.wa.gov or (360) 534-1405.

Revisions of seven rules dealing with the senior citizen exemption and deferral programs are on hold. These revisions would explain and clarify recent statutory changes. However, they were not found to be critical at this time. If you have questions about the statutes or rules, contact Peggy Davis, Exemption/Deferral Program Specialist, at PeggyD@dor.wa.gov or (360) 534-1410.

Revisions of 10 rules dealing with nonprofit property tax exemptions are on hold. These revisions would also explain and clarify recent statutory changes, but they were not found to be critical at this time. If you have questions about the statutes or rules, contact Sindy Armstrong, Exemption Specialist, at SindyA@dor.wa.gov or (360) 534-1412.

Revisions of seven rules regarding levy rates and levy limits are also on hold. Nevertheless, the statutory changes on which the rule revisions are based must be followed. For advice on the proposed levy rule changes, please contact Diann Locke, Specialist – Levies, Collections & Appeals, at DiannL@dor.wa.gov or (360) 534-1427.

Each of the exemption or levy rules currently on hold is ready for the final steps in the adoption process. The Department's interpretations are being put into practice. As needed, the Property Tax Division may issue Special Notices to explain or implement these revisions. The final work on these rules will be promptly completed once the moratorium is lifted. Most of the detail about the Governor's Executive Order, OFM's Implementation Guidelines, the rule making process, and the revisions discussed above can be found at this link: <http://dor.wa.gov/content/findalaworrule/rulemaking/default.aspx>◆

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 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, 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. ♦

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

November 17, 2010

Governor's Executive Order (10-06)

In November of 2010, Governor Christine Gregoire directed state agencies, including the Department of Revenue to suspend non-critical rule development and adoption activities through the end of 2011. For specific information about how this may affect property tax rules, contact the managers of the specific property tax program for which you have a question or contact Jay Jetter, Property Tax Policy Counsel, at jayJ@dor.wa.gov. Executive Order (10.06) and related information can be found at the link below.

<http://dor.wa.gov/content/findalaworrule/rulemaking/default.aspx>

June 30, 2010

2010 Legislative Updates

Provides information about the implementation of property tax related legislation that was passed in the 2010 legislative sessions. The measures discussed include: **SHB 2962**, Allowing county treasurers to use electronic bill presentment and electronic payments; **ESSB 6241**: Creating community facility districts; **SSB 6271**, Annexations by cities within the boundaries of a Regional Transit Authority; **ESB 6287**, Disposition of voter-approved indebtedness when cities or towns are annexed to a fire protection district; **SB 6418**, Annexation of cities or towns to fire protection districts; **E2SSB 6609**, Changes to local revitalization financing (LRF) and local infrastructure financing tool (LIFT).

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2010/sn_10_2010LegUpdates.pdf

May 17, 2010

Distribution of Additional Tax and Compensating Tax

Provides guidance about Additional Tax and Compensating Tax imposed when property is removed from classification as current use or designated forest land. The notice clarifies how interest and penalties are applied on delinquent amounts owing from removals and how those taxes, once collected, are distributed to the tax districts in the affected tax code area.

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2010/sn_10_DistribAddCompTax.pdf

Property Tax Special Notices (cont.)

(Continued from page 9)

April 27, 2010

Aircraft Excise Tax and Property Tax Exemption for Aircraft Used for Air Ambulance Services

Provides information about the implementation of Substitute Senate Bill 6737. Passed in 2010 session, the measure provides exemption from both aircraft excise tax and property tax for aircraft owned by a nonprofit and used exclusively for air ambulance services.

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2010/sn_10_PUD.pdf

April 13, 2010

Public Utility District (PUD) Privilege Tax

Provides notice of legislation enacted to clarify that basic service charges billed on PUD accounts are included in the definition of "Gross Revenue" and thereby subject to the PUD privilege tax imposed under chapter 54.28 RCW. This issue was at the center of the dispute in a recent appellate court case, Clark County Public Utility District No. 1 v. the Department of Revenue.

http://dor.wa.gov/Docs/Pubs/SpecialNotices/2010/sn_10_PUD.pdf◆

Washington Department of Revenue
Property Tax Division



Attn: Newsletter Editor

PO Box 47471

Olympia, WA 98504-7471

Phone: (360) 534-1411

Fax: (360) 534-1380

E-mail: harolds@dor.wa.gov

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.

DESCRIPTION OF PROGRAM OR SERVICE	CONTACT	PHONE NUMBER	E MAIL ADDRESS
Property Tax Administration/Policy	Brad Flaherty Assistant Director	(360) 534-1403	BradF@dor.wa.gov
Property Tax Program Coordinator	David Saavedra	(360) 534-1404	DavidS@dor.wa.gov
General Information FAX	Receptionist	(360) 534-1400 (360) 534-1380	
SPECIFIC TOPICS			
Accreditation	Leslie Mullin	(360) 534-1424	LeslieMu@dor.wa.gov
Accreditation Testing	Leslie Mullin	(360) 534-1424	LeslieMu@dor.wa.gov
Advisory Appraisals	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Appraisals & Audits for Ratio Study	Rick Bell Dave McKenzie	(509) 663-9748 (360) 256-2125	RickB@dor.wa.gov DaveM@dor.wa.gov
Annexation/Boundary Change Rules	Diann Locke	(360) 534-1427	DiannL@dor.wa.gov
Boards of Equalization	Diann Locke	(360) 534-1427	DiannL@dor.wa.gov
County Performance & Admin. Program	Kathy Beith	(360) 534-1428	KathyB@dor.wa.gov
Current Use/Open Space Assessment	Leslie Mullin	(360) 534-1424	LeslieMu@dor.wa.gov
Designated Forest Land	Leslie Mullin	(360) 534-1424	LeslieMu@dor.wa.gov
Destroyed Property	Kathy Beith	(360) 534-1428	KathyB@dor.wa.gov
Education & Training for County Personnel	Leslie Mullin Patty Concepcion	(360) 534-1424 (360) 534-1361	LeslieMu@dor.wa.gov PattyC@dor.wa.gov
Exemption & Deferral Program	Harold Smith	(360) 534-1411	HaroldS@dor.wa.gov
Forest Tax General Information	Special Programs	1-800-548-8829	
Forms	Tarah Downs	(360) 534-1363	TarahD@dor.wa.gov
Governmental & Miscellaneous Exemptions	Mike Braaten	(360) 534-1408	MichaelB@dor.wa.gov
Industrial Property Valuation	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Legislation	Mike Braaten	(360) 534-1408	MichaelB@dor.wa.gov
Levy Assistance	Diann Locke	(360) 534-1427	DiannL@dor.wa.gov
Mobile Homes	Pete Levine	(360) 534-1423	PeteL@dor.wa.gov
Nonprofit/Exempt Organizations	Sindy Armstrong	(360) 534-1412	SindyA@dor.wa.gov
Personal Property	Pete Levine	(360) 534-1423	PeteL@dor.wa.gov
Railroad Leases	Bill Johnson	(360) 534-1419	BillJ@dor.wa.gov
Ratio Study	Deb Mandeville	(360) 534-1406	DebM@dor.wa.gov
Real Property	Howard Hubler	(425) 356-4850	HowardH@dor.wa.gov
Revaluation			
<input type="checkbox"/> Annual Revaluation Project	Cindy Boswell	(509) 663-9747	CindyB@dor.wa.gov
<input type="checkbox"/> County Revaluation Plans	R. C. Cavazos	(425) 356-4848	RC@dor.wa.gov
Senior Citizens/Disabled Homeowners, Exemption/Deferral	Peggy Davis	(360) 534-1410	PeggyD@dor.wa.gov
Utilities Management	Neal Cook	(360) 534-1420	NealC@dor.wa.gov
<input type="checkbox"/> Certification of Utility Values to Counties	Ha Haynes	(360) 534-1418	HaH@dor.wa.gov
<input type="checkbox"/> Code Area/Taxing District Boundary Changes & Maps	Susan Ragland	(360) 534-1369	SusanRa@dor.wa.gov
<input type="checkbox"/> Public Utility Assessment	Jay Fletcher	(360) 534-1421	JayF@dor.wa.gov
<input type="checkbox"/> PUD Privilege Tax	Jay Fletcher	(360) 534-1421	JayF@dor.wa.gov