

Annual Revaluation Grant Program Frequently Asked Questions

Q. What is the main purpose of the grant?

A. The Annual Revaluation Grant Program is intended to provide cyclical counties with assistance in transitioning to annual revaluation by January 1, 2014.

Q. If the county has a question, who should they contact about the grant or application process?

A. Questions should be emailed to the Department of Revenue's Grant Administrator, Marilyn O'Connell, at MarilynO@dor.wa.gov. By communicating via email, all questions and answers can be forwarded to all counties to ensure that everyone is getting the same information. Current grant information is also posted on the Department of Revenue's Property Tax Resource Center website (<http://propertytax.dor.wa.gov/>).

Q. What is the maximum grant amount available to each county?

A. The maximum amount of the grant funding per county is \$500,000, but the availability of funding is dependent upon the number of real estate transactions and the fees collected through the Real Estate Excise Tax. Funding will be focused on cyclical counties.

Q. When can my county submit a grant application?

A. Grant Agreement applications may be submitted until December 31, 2013. This gives the Department of Revenue adequate time to review the Grant Agreement before the end of the program.

Q. Can a county apply for multiple grants?

A. Once a county has an accepted Grant Agreement on file multiple requests for reimbursement can be submitted during the grant cycle.

Q. What items can be purchased with the grant money?

A. Grant funding can be used to purchase computer hardware or software, repairs or upgrades to existing computer hardware or software, or necessary training related to computer hardware or software.

Q. What hardware or software may be purchased with the grant?

A. Hardware and software required for annual revaluation.

Q. Can a county be reimbursed for indirect, administrative, labor, and overhead costs?

A. This will be evaluated on a case-by-case basis. The statute states that counties can be reimbursed for hardware, software, and training related to hardware and software, but this is not an all inclusive list.

Q. Is there a maximum dollar amount allowed for funding a particular item?

A. Not per se, but each item a county requests reimbursement for will be evaluated as to how it relates to the goal of achieving annual revaluation. Also, the statute has the maximum limit of \$500,000 per county.

Q. Who is the contracting authority?

A. The contracting authority is the person within your county governing body that is authorized to enter into, administer, or terminate contracts and make related determinations and findings.

Q. What are the responsibilities of the county grant administrator?

A. The grant administrator will be the coordinator of activities within the county for purposes of complying with grant requirements and communicating with the Department of Revenue grant personnel. Duties include submission of forms and reports, and supervising county participants on tasks and responsibilities.

Q. When will the reimbursements be made?

A. After an approved Grant Agreement is on file, reimbursements will be made within 30 days of the end of the quarter in which the request was made, subject to the availability of funds.

Q. What documentation needs to be submitted with a request for reimbursement?

A. Counties should submit as much documentation as possible, because it will be important for the Department of Revenue to verify that we are funding items authorized by the grant legislation. It will be important for counties to provide itemized contracts or bids so that their reimbursements will not be delayed due to lack of information for approval of funding.

Q. What type of recordkeeping are the counties responsible for?

A. The grant stipulates that all records related to the grant be kept for at least six years from the final reimbursement date for your county. County records will be subject to audit by the State Auditor's Office and the Department of Revenue.

Q. When do counties that get funding need to start annual revaluation?

A. All counties, regardless of funding, are required to begin annual revaluation by January 1, 2014. There is no requirement to start annual revaluation as soon as reimbursements are made or new hardware or software are implemented; however, many counties have found that it makes sense to convert to annual revaluation at the same time they convert to a new computer system.

Q. What if a county disagrees with a funding decision that the Department of Revenue makes related to this grant?

A. In the event of a dispute regarding the Grant Agreement or the provisions of this Grant Agreement, including any attachments, the undersigned parties agree to discuss any issues or areas of disagreement directly and attempt to resolve the issue prior to involving a third party. In the event a dispute cannot be resolved, the parties agree to submit the dispute to the Assistant Director of the Property Tax Division for a resolution. The Assistant Director's decision shall be final and not subject to review.