

From: Michael Baccellieri [mailto:michaelbaccellieri@gmail.com]

Sent: Monday, July 31, 2017 8:55 AM

To: Bill Coons

Subject: Welcome Slough Boatworks

Good morning Bill,

I received the personal property tax form for Welcome Slough Boatworks when I returned to my Beaverton home Sunday. It is obvious you didn't do your research. Welcome Slough Boatworks is a name only. It does not invoice for work done. It is a name that gives credence to boats built by me as fundraisers to the community of Wahkiakum and other nonprofits. It also has a website that is for education. I give my time and boat away but you know that. I have built 8 boats for different nonprofits for Wahkiakum alone. My website has been a help to folk building boats as far as Korea, Labrador and Eastern block countries. It's a joy for me to do these things without invoicing a dime! There are folk I've helped with building there boat and I love the aspect of teaching and watching the joy as they see there boat take shape from lumber to a floating piece of art. Why would I do this without invoicing? Because I can!

According to IRS rules I can not even take a write off for the value of the boats I build and donate to nonprofit. The only thing I'm allowed to deduct is the material used only, but I can't even deduct that because we are only allowed to deduct 50% of our taxable income. Jody and I have been giving away that for over two decades. I'm sure you would not know about that tho, you being who you are!

Welcome Slough Boatworks is a fun name only. It does not have a tax ID number or invoice for work done. It does not own personal property!

With kind regards,

Michael Baccellieri PS I sent your form back with a post a note

On Aug 1, 2017, at 11:53 AM, Bill Coons <coonsb@co.wahkiakum.wa.us> wrote:

Mr. Baccellieri,

Thanks for the information on Welcome Slough Boatworks. My research consisted of reading your website. There I found mentions of "wooden boat building services", "my first commission", "new commission", and "Michael built a couple of these great 9'8" skiffs. One for a client...". I therefore came to the conclusion that you were operating a business and sent you a personal property rendition form.

I will forward your email and my research to the Washington State Department of Revenue (DOR) and ask them for advice. I'll let you know their decision.

Best Regards,

Bill Coons

Wahkiakum County Assessor
P.O. Box 145
Cathlamet, WA 98612
Office: 360-795-3791
Fax: 360-795-0540
Cell: 360-957-6918

From: Bill Coons [mailto:coonsb@co.wahkiakum.wa.us]

Sent: Tuesday, August 01, 2017 12:09 PM

To: Studer, Mark (DOR) <MarkSt@DOR.WA.GOV>

Cc: Marsha Souvenir <souvenirm@co.wahkiakum.wa.us>

Subject: Personal Property Question - Welcome Slough Boatworks

Mark,

I have a situation with a neighbor who is no friend of mine. I sent him a PP rendition form for <http://www.welcomesloughboatworks.com/> after perusing his website and determining that he was conducting business. He does not have a business license.

I have attached the email that he sent wherein he claims to not be conducting business, just producing boats for various charities to raffle. And I have sent excerpts from his website referencing "commissions" and "clients". I suspect that at the very least when he takes a commission he receives reimbursement for the supplies and materials used.

My question of you is, in your opinion should he be required to list the personal property used by Welcome Slough Boatworks? Perhaps I should ask him to list them under his name rather than Welcome Slough Boatworks.

I greatly appreciate your assistance in this matter.

Best Regards,

Bill Coons

Wahkiakum County Assessor
P.O. Box 145
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Office: 360-795-3791
Fax: 360-795-0540
Cell: 360-957-6918

From: Michael Baccellieri [mailto:michaelbaccellieri@gmail.com]

Sent: Tuesday, August 01, 2017 2:11 PM

To: Bill Coons

Subject: Re: Welcome Slough Boatworks

Bill,

My last commission and client was Wally Wright. He commissioned me to build a wheelbarrow skiff for the S & Rescue. I built and donated the materials and my services. I was also commissioned by the USCG to build them a rescue dory. They were going to buy the materials and I would donate everything else. Then the sequester took place and they asked if they could bow out. I said yes, I finished the dory and gave it to my son. As far as the 10' skiffs I would have to go back and look. That was along time ago!! I know I built one for the historical society and I think one for the family center up on Columbia Boulevard. I also built one as a Christmas gift for one of my business partners, Joe Schlichte.

But you go ahead Bill, you send all these emails to the DOR and when they contact me we will have a nice long talk!

My work and website speak for themselves,

Michael

Sent from my iPhone

From: Bill Coons

Sent: Tuesday, August 01, 2017 2:55 PM

To: David (DOR) Saavedra

Cc: Studer, Mark (DOR)

Subject: Heads up Re: Potential Phone call

David,

I just wanted to let you know that a taxpayer here may call you and let you know what a bad person I am and what a poor job I am doing.

I forwarded a question about Mr. Baccellieri's personal property reporting requirements to Mark earlier today. Since Mr. Baccellieri seemed to be threatening me with talking to the DOR I figured I might as well send him to you.

You don't know how sorry I am...

Best Regards,

Bill Coons

Wahkiakum County Assessor

P.O. Box 145

Cathlamet, WA 98612

Office: 360-795-3791

Fax: 360-795-0540

Cell: 360-957-6918

On Aug 1, 2017, at 2:46 PM, Bill Coons <coonsb@co.wahkiakum.wa.us> wrote:

Mr. Baccellieri,

If you wish to talk to the DOR you may call Mr. David Saavedra, Assistant Director, Property Tax Division at 1-360-534-1404.

Bill Coons

Wahkiakum County Assessor

P.O. Box 145

Cathlamet, WA 98612

Office: 360-795-3791

Fax: 360-795-0540

Cell: 360-957-6918

From: Michael Baccellieri [mailto:michaelbaccellieri@gmail.com]

Sent: Tuesday, August 01, 2017 2:48 PM

To: Bill Coons

Subject: Re: Welcome Slough Boatworks

Thanks Bill,

Be glad too!

Sent from my iPhone

From: Studer, Mark (DOR) [mailto:MarkSt@DOR.WA.GOV]

Sent: Tuesday, August 01, 2017 3:13 PM

To: Bill Coons

Cc: Marsha Souvenir

Subject: RE: Personal Property Question - Welcome Slough Boatworks

Hi Bill,

Thanks for the inquiry. I looked at the material you sent and the website of Welcome Slough Boatworks. Based on what I can see it is possible that this guy is truly building boats for a hobby and donates them. If this is true his tools would likely not be assessable. However, if you find that this is a business (he is charging a fee for any service or sales) it would be assessable. Sorry I can't give a definite answer because I don't know exactly what is going on there. However, hopefully this guidance will help, once you determine the extent of what Mr. Baccelieri is doing.

Please call me if you would like to discuss this further.

Thanks,

Mark Studer

Western Region Ratio Supervisor | Property Tax Division
Washington State Department of Revenue

6400 Linderson Way SW | Tumwater, WA 98501 (Location)
P.O. Box 47471 | Olympia, WA 98504 (mailing)
360/534-1406 | F 360/534-1380 | dor.wa.gov | MarkSt@dor.wa.gov

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On Aug 2, 2017, at 10:13 AM, Bill Coons <coonsb@co.wahkiakum.wa.us> wrote:

Mr. Baccelieri,

The DOR has indicated that your activities as Welcome Slough Boatworks indeed appear to be non-assessable. Further, I checked with some community members and they do not recall you taking payment, other than for supplies and materials, for your boats. Therefore you are not required to report Personal Property.

Thanks for the information that you provided that helped to clarify this for me.

Best Regards,

Bill Coons

Wahkiakum County Assessor

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Office: 360-795-3791
Fax: 360-795-0540
Cell: 360-957-6918

From: Michael Baccellieri <michaelbaccellieri@gmail.com>

Sent: Wednesday, August 02, 2017 11:06 AM

To: Bill Coons

Subject:Re: Welcome Slough Boatworks

That is called research Bill,

You like to bully and harass, why? Because you can! I would have never filled out your form because I build and donate! And you knew that before you sent me that form!

Kind regards,

Michael Baccellieri

Sent from my iPhone