



Michelle E. DeLappe

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Michelle DeLappe focuses her practice in the area of state and local tax, with an emphasis on property tax appeals and excise tax matters in Washington. Ms. DeLappe has assisted in representing companies in tax appeals before county boards of equalization, Washington’s state board of tax appeals, and the Washington Department of Revenue Appeals Division. In addition, she has assisted in representing taxpayers in the court system in petitions for review of agency actions and in refund lawsuits. She has also helped author amicus curiae briefs to the Washington Supreme Court. Her experience includes successful settlement negotiations as well as involvement in factual discovery and pre-hearing or pre-trial motion practice.

A graduate of the University of Washington LL.M. Program in Taxation, Ms. DeLappe is knowledgeable in several tax areas, including tax-exempt organizations and estate planning. She has represented taxpayers in resolving disputes with the Internal Revenue Service through the Federal Tax Clinic at the University of Washington. Ms. DeLappe also completed the “Professional Mediation Skills Training Program” at the University of Washington School of Law. In 2007, she served as a judicial extern to Judge Robert S. Lasnik of the U.S. District Court, Western District of Washington.

Reported Cases

- *Tesoro Refining and Marketing Co. v. Department of Revenue*, Washington Supreme Court No. 85556-1 (counsel for amicus curiae)
- *Flight Options LLC v. Department of Revenue*, 172 Wn.2d 487, 259 P.3d 234 (2011) (counsel for amici curiae)

Services

- ▶ Tax
- ▶ Property Tax
- ▶ State and Local Tax
- ▶ Federal Tax
- ▶ Charitable and Tax-Exempt Organizations
- ▶ Estate Planning and Probate

Industries

- ▶ Communications, Media and Information Technology
- ▶ Financial Services
- ▶ Hospitality, Travel and Tourism
- ▶ Healthcare
- ▶ Manufacturing and Distribution
- ▶ Maritime Companies and Fisheries
- ▶ Technology and E-Commerce
- ▶ Transportation and Logistics

Education

- ▶ University of Washington School of Law, LL.M., Taxation, 2010
 - ▶ Honorable Mention, American College of Trust and Estate Counsel competition
- ▶ University of Washington School of Law, J.D., with honors, 2009
 - ▶ Order of the Coif
 - ▶ Articles Editor, Washington Law Review
- ▶ Universidad de Los Andes, M.S., 2005
- ▶ Seattle University, B.A., English, *summa cum laude*, 1998

Admissions

- ▶ Washington, 2010

Languages

- ▶ Spanish

Professional Activities

- ▶ Member, Institute for Professionals in Taxation
- ▶ Member, Association of Washington Business Tax & Fiscal Policy Council
- ▶ Member, Taxation Section, American Bar Association
- ▶ Member, Taxation Section, Washington State Bar Association

Community Activities

- ▶ Member, Board of Directors, Seattle Opera BRAVO! Club, 2008-2010

Events

- ▶ "Year in Review: Washington State and Local Tax News and Tips," WSPCA Sammamish Valley Chapter,

Seattle, WA, March 21, 2012

- ▶ "State and Local Tax Issues," Advising the Small Business Client: Legal Issues for the Emerging Business Owner, WSBA CLE Seminar, Seattle, WA, September 22, 2011
- ▶ 2011 Washington Tax Strategies Seminar, Garvey Schubert Barer, Seattle, May 12, 2011
- ▶ "State and Local Tax Year-End Planning Considerations," The Institute for Professionals in Taxation Seattle Area Local Luncheon Group, Bellevue, WA, November 30, 2010

Publications

- ▶ "Washington Property Tax Update: Converting from Multiple-Year to Annual Revaluation, and a Little Relief in the Meantime," *American Property Tax Counsel*, December 2011.
- ▶ "Washington Property Tax Update: Did You Miss the General July 1 Deadline for Appealing Your 2011 Assessment?," *American Property Tax Counsel*, September 2011.
- ▶ "Washington Property Tax Update: Keep an Eye on Your Administrative Appeal Deadlines," *American Property Tax Counsel*, June 2011.
- ▶ "Form 1099 Reporting: Two Burdensome Rules Repealed, But Some Traps Remain," Garvey Schubert Barer Legal Update, May 2011.
- ▶ "Summary of Changes in Federal Estate and Gift Taxes," Garvey Schubert Barer Legal Update, January 26, 2011.
- ▶ "Washington's First Tax Amnesty Program," Garvey Schubert Barer Legal Update, January 2011.
- ▶ "Washington Property Tax Update: Claim Your Deduction Now for Next Year's Property Taxes," *American Property Tax Counsel*, December, 2010.
- ▶ "A Lesson from Massachusetts in Business Legitimacy for Property Tax Purposes," *Institute for Professionals in Taxation Tax Report*, October 2010.
- ▶ "2010 Estate Tax and Related Tax Law Changes," Garvey Schubert Barer Legal Update, January 29, 2010.
- ▶ "The Legality of Washington Shoreline Development Moratoria in the Wake of Biggers v. City of Bainbridge Island," *Washington Law Review*, Vol. 84, No. 1 (February 2009).