



# Michelle DeLappe

Partner

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Michelle helps businesses reduce their state and local tax exposure through effective planning, defending against assessments and pursuing refunds.

Admitted in Washington, Oregon, Idaho, Montana, and Alaska, she handles state and local tax matters in a variety of contexts, including strategic planning, transactions, audits, administrative appeals and litigation. Her experience includes litigating some of the largest property tax disputes in Washington state history. She also helps businesses navigate issues involving nexus, apportionment, sales and use tax, B&O tax, real estate transfer taxes and other excise taxes and fees.

Michelle also represents clients in rate cases and other proceedings before the Washington Utilities and Transportation Commission (UTC). Her experience with administrative law, financial analysis and regulated industries in her state and local tax practice enables her to successfully advocate for clients in UTC proceedings.

A frequent contributor to the discussion on state and local taxes in the Pacific Northwest, Michelle has written for *Tax Notes State* (a Tax Analysts publication) and has co-authored the Washington and Alaska chapters of the ABA Property Tax Deskbook. She regularly presents at events around the country, such as conferences hosted by Institute for Professionals in Taxation, American Bar Association, Seattle Chapter of the Appraisal Institute, the Council on State Taxation, and the NYU Institute on State and Local Taxation.

## Services

- Taxation & Wealth Planning
- Property Tax
- Tax Controversy & Litigation
- Business Taxation
- Manufacturing
- Appellate Practice
- Litigation

## Before Fox Rothschild

Prior to joining Fox Rothschild, Michelle was a partner in the taxation practice at a regional law firm in the Pacific Northwest.

## Beyond Fox Rothschild

Michelle loves spending time outdoors cycling, hiking, and kayaking. Having lived and worked in several countries, she also enjoys maintaining her Spanish and French language skills.

## Bar Admissions

- Washington
- Alaska
- Idaho
- Montana
- Oregon

## Court Admissions

- U.S. Supreme Court
- U.S. Court of Appeals, Ninth Circuit

## Education

- University of Washington School of Law (LL.M., 2010)
- University of Washington School of Law (J.D., *with honors*, 2009)
  - Articles Editor, Washington Law Review
  - Order of the Coif
- Universidad de Los Andes (M.S., 2005)
- Seattle University (B.A., *summa cum laude*, 1998)

## Memberships

- Fellow of the American College of Tax Counsel
- American Bar Association
  - Taxation Section, State and Local Taxes Committee
    - *The Tax Lawyer*, Associate Editor-in-Chief, State and Local Tax
    - Past roles: *The Tax Lawyer*, Managing Editor, State and Local Tax, CLE Committee Liaison, Retroactive Tax Legislation Task Force, Gross Receipts and Miscellaneous Taxes Subcommittee
- Institute for Professionals in Taxation, Certified Member of the Institute (CMI)
  - Board of Governors, 2022-2025
  - IPT 2022 Annual Conference, Overall Chair
  - 2021 Property Tax Symposium, Advanced Property Tax Education Committee
  - IPT 2020 Annual Conference, Overall Chair
  - IPT 2019 Annual Conference, Property Tax Program Committee Vice Chair
  - IPT 2018 Annual Conference, Property Tax Program Committee Chair
  - ABA/IPT 2017 and 2018 Advanced Property Tax Seminar Committee, IPT Co-Chair
  - IPT 2016 Northwest Regional Property Tax Seminar Committee, Chair
- National Association of State Bar Tax Sections, Executive Committee Member
- Association of Washington Business Tax & Fiscal Policy Council, Member
- Washington State Bar Association, Taxation Section
  - State and Local Tax Committee, Chair, 2012-2014
  - CLE Program Committee Chair, 2014-2015
- Appraisal Institute, Affiliate Member
- Oregon State Bar, Taxation Section, Member

## Firm Committees

Michelle is Co-Chair of the firm's Partnership Advancement Committee.

## Honors & Awards

- Recognized in the *Chambers USA* Guide for Tax in Washington (2020-2025)
- Selected to the "Best Lawyers in America" list for Tax Law in Seattle, WA by *Best Lawyers* (2019-2026)
- Selected the list of "Super Lawyers" for Tax Law in Washington (2022-2024)
- Named to the Rising Star list of "Super Lawyers" for Tax Law in Washington (2018-2020)

## Representative Matters

### **Won cancellation of a sales and use tax assessment in Washington Department of Revenue appeal hearing**

- Successfully eliminated a sales and use tax assessment for an international company that would otherwise have faced ongoing sales and use taxes, a significant burden to its operations in Washington.

### **Successfully advocated for ratepayers before the Washington Utilities and Transportation Commission**

- Represented a trade group of ratepayers in rule-making proceedings to establish a new area of rate-making before the UTC and then successfully defended against large tariff increases in the first rate-setting case in this area in Washington State.

### **Achieved an \$80 million reduction in assessed value for a complex manufacturing facility**

- Successfully advocated for a manufacturer at a local board hearing, resulting in the refund of millions of dollars in over-assessed property taxes.

### **Obtained a favorable property tax settlement for an Idaho mall**

- Helped a regional mall resolve property tax appeals in litigation and avoid future disputes, resulting in a substantially reduced valuation.

### **Secured a large B&O tax refund for international software development company**

- Worked with a Washington Department of Revenue auditor on correcting the gross receipts apportionment for an international software development company, resulting in a large B&O tax refund to the company and reduced future taxes.

### **Advised in acquisition of multimillion-dollar business and subsequently defended against potential liability**

- Advised the purchaser of a multimillion-dollar Washington business with significant intangible value on sales/use tax, real estate excise tax, and property tax considerations for the transaction. After the transaction, successfully defended against \$1 million in threatened liability in a Washington Department of Revenue sales/use tax and B&O tax audit.

### **Obtained significant reduction of B&O tax incentive penalty for all taxpayers**

- Significantly reduced a B&O tax incentive penalty from nearly \$1 million by helping change the law for all taxpayers, with retroactive relief for our pending appeal.

### **Achieved fair property tax values for large manufacturer in midst of rapid plant expansions**

- Worked on behalf of a large manufacturer to reach fair property tax values in a very complex situation. Established positive working relationships with state and local taxing authorities at the earliest point in the process and thereby avoided any need for tax appeals. Built on those relationships in each succeeding assessment year as the expansions progressed.

### **Preserved \$1.5 million refund for a large, national REIT despite Department of Revenue's efforts to reclaim it**

- Quickly and definitively protected a \$1.5 million refund received by large national REIT for overpaid real estate excise tax against the Department of Revenue's efforts to reclaim the funds.

#### **Attained significant property tax savings for shopping centers before Oregon Tax Court**

- Litigated and negotiated settlements for significant property tax savings on shopping centers' appeals before the Oregon Tax Court.

#### **Achieved significant property tax reductions on behalf of a centrally assessed utility**

- Worked with the Washington Department of Revenue to achieve property tax reductions based on fairer values for a centrally assessed utility.

#### **Reported cases:**

- *Inter-Cooperative Exchange v. United States Department of Commerce*, No. 20-25171 (9th Cir. 2022) (counsel for plaintiff – appellant)
- *Western Rivers Conservancy v. Stevens County*, — Wash. App. 2d —, 490 P.3d 249, review denied, 497 P.3d 389 (2021) (counsel for respondent)
- *City of Snoqualmie v. Constantine*, 187 Wash.2d 289, 386 P.3d 279 (2016) (counsel for *amicus curiae*)
- *Tesoro Refining and Marketing Co. v. Department of Revenue*, 173 Wash.2d 551, 269 P.3d 1013 (2012) (counsel for *amicus curiae*)

## **Tax Policy Leadership**

Michelle lobbies the Washington State Legislature and rulemaking agencies on state and local tax issues to promote fair, efficient and effective taxation and due process for taxpayers. She works with members of both political parties to help achieve these good governance objectives.

Highlights of Michelle's work in this area include the following:

- **Drafted a 2023 state law guaranteeing taxpayers a choice of venue when pursuing property tax refund lawsuits against counties in Washington.** On behalf of several clients and in coordination with the Association of Washington Business, Michelle successfully advocated for state legislation restoring the ability of plaintiffs in tax refund lawsuits filed against counties to choose a venue for their litigation after the Washington Supreme Court ruled in *Hardel Mut. Plywood Corp. v. Lewis Cty.*, 200 Wn.2d 199 (2022), that such a right did not exist. The bill passed with unanimous support from both chambers of the Legislature.
- **Drafted a 2016 state law that significantly reduced a taxpayer penalty, including retroactively.** On behalf of a manufacturer appealing a 100% penalty for inadvertent failure to file an annual report for tax incentives despite having complied with all other requirements, Michelle successfully advocated for state legislation reducing the penalty to 35%, including retroactively for taxpayers with pending appeals.

## **Publications**

April 28, 2026

**Making the Move: How to Appropriately Change Your Washington Domicile**

March 12, 2026

**Washington State Rulings Highlight Thorny Business Tax Questions**

*Bloomberg Tax*

June 10, 2025

**Changes in Washington State Tax Law Will Impact Businesses**

May 7, 2025

**Washington State to Raise Capital Gains, Estate Tax Rates**

April 15, 2025

**Washington State Tax Proposal Debates: What You Need to Know**

June 2023

**Exploring the Flaws of Gross Receipts Taxes in a Modern Economy**

*New York University Institute on State and Local Taxation — 2023*

March 28, 2023

**Washington Supreme Court Upholds New Capital Gains Tax**

September 8, 2022

**State and Local Tax Implications of Having Hybrid and Remote Employees**

July 10, 2020

**Reduce Property Taxes Through Acquisition and Capital Project Planning**

*Globe St.*

June 1, 2020

**Property Tax Relief Proposed for Commercial Real Estate**

*American Property Tax Counsel — Washington Property Tax Updates*

April 13, 2020

**Gross Receipts Taxes in Washington and Oregon**

*State Tax Notes*

December 16, 2019

**Inslee on the Campaign Trail: A Look at His SALT Legacy**

*State Tax Notes*

January 7, 2019

**A Musical Review of 2018 in Washington and Oregon**

*State Tax Notes*

October 13, 2018

**An Examination of Unclaimed Property Laws after the Adoption of RUUPA: Suggestions for Continued Advancement**

*The Tax Lawyer*

October 8, 2018

**Who Foots the Bill for Local Capital Improvements Projects?**

*State Tax Notes*

April 23, 2018

**Taxing That Spoonful of Sugar in Seattle**

*State Tax Notes*

February 26, 2018

**Washington Revenue Director: Midnight Laws, Millennials, and More**

*State Tax Notes*

January 1, 2018

**Washington Filled With the Sound of Taxes: A Musical Review of 2017**

*State Tax Notes*

December 5, 2017

**Struggling with Vacancy? You May Get a Break on Property Taxes**

*National Real Estate Investor*

October 16, 2017

**Washington's Ever-Expanding Definition of Tax Nexus**

*State Tax Notes*

July 10, 2017

**Seattle's Income Tax Quest: An Impossible Dream?**

*State Tax Notes*

Summer 2017

**Distressed Properties, Vacancy Shortfall and Entrepreneurial Incentive**

*Willamette Management Associates Insights*

April 27, 2017

**The Idea That Would Not Die: Beyond Oregon's Measure 97**

*State Tax Notes*

December 12, 2016

**It May Take More Than a Village: SALT and Tribal Tax Update**

*State Tax Notes*

September 26, 2016

**Washington's Carbon Experiment**

*State Tax Notes*

May 30, 2016

**Time to Decide on an Oregon Gross Receipts Tax**

*State Tax Notes*

March 21, 2016

**Washington Tax Incentives: Development Tool or Bait-and-Switch Tactic?**

*State Tax Notes*

January 25, 2016

**Giving Washington Taxpayers Their Day in Court**

*State Tax Notes*

January 2016

**Seize Tax Opportunities When the Price is Right**

*Western Real Estate Business*

## Events

May 9, 2026

**Tax Incentives for Data Centers**

*Marriott Marquis Washington, DC*

May 8, 2026

**Worth Your SALT? The Great SALT Pub Trivia Challenge**

*Marriott Marquis Washington, DC*

January 16-17, 2026

**2026 ABA Mid-Year Tax Meeting**

*Marriott Marquis San Diego Marina*

December 9, 2025

**TaxTok – A Jurisdictional Tour**

*The Westin New York at Times Square*

October 15, 2025

**Strategies to Excel as an Appraiser in Litigation, Arbitration, and Mediation**

*Meydenbauer Convention Center*

September 25, 2025

**How to Make FOIA and State Public Records Acts Work for You**

*Fox Rothschild*

June 23, 2025

**High Stakes: Central Assessment Update**

*Fort Lauderdale Marriott Harbor Beach Resort*

May 22, 2025

**2025 Washington State Tax Update**

*Webinar*

November 13, 2024

**The Good, the Bad, & the Ugly: Strategies for Interacting with Assessors**

*JW Marriott Tucson Starr Pass Resort & Spa*

October 25, 2024

**How to Stay Cool in the Hot Seat: Expert Witness Tips from Litigators**

*Sheraton Grand Seattle*

June 24, 2024

**Strategic Takeaways from West Coast Legal Developments: Intangibles, Change of Ownership and More**

*2024 IPT Annual Conference*

May 29, 2024

**2024 Washington State Tax Update**

*Webinar*

January 25, 2024

**State and Local Taxes**

*TBD*

November 29, 2023

**Property Tax in Washington - Everything You Didn't Know You Needed to Know**

*Virtual*

November 2, 2023

**The Impending Office Armageddon: Property Tax Appeals & Other Appraisal Contexts**

*17th Annual Fall Real Estate Conference*

November 1, 2023

**Real Property Tax Appeals**

*13th Annual Cutting-Edge Issues in Condemnation*

May 25, 2023

**2023 Washington State Tax Update**

*Webinar*

May 5, 2023

**The Great SALT Trivia 'Game Show' on Trends and Developments on Cost of Performance and Market-Based Sourcing**

*2023 May Tax Meeting*

April 26, 2023

**Gross Receipts Taxes: Policy and Compliance Impairments**

*COST 2023 Income Tax Conference & Spring Audit Session*

December 13, 2022

**41st Institute on State and Local Taxation**

*Westin New York at Times Square*

November 8, 2022

**The Big Reveal: Teamwork in Achieving Trial-Ready Appraisal Evidence**

*JW Marriott Tucson Starr Pass Resort & Spa*

October 25, 2022 at 3:25pm - 4:15pm EDT

**Litigating Sourcing and Apportionment of Services and Intangibles**

*Omni Orlando Resort*

October 06, 2022 at 11:00am - 12:15pm PDT

**USPAP in Litigation: Ten Strategy Tips for Appraisal Evidence**

*Seattle Convention Center | Virtual*

June 21, 2022

**The Employer's Guide to Hybrid and Remote Work**

*Webinar*

May 26, 2022

**2022 Washington State Tax Update**

*Webinar*

March 17, 2022

**Litigation Tips and Traps: Current Evidentiary and Strategic Considerations**

*ABA/IPT Advanced Property Tax Virtual Seminar*

November 3, 2021

**Transactions and Property Tax Valuations**

*Hybrid: Virtual & Sheraton Grand Seattle*

September 1, 2021

**Emerging Issues in Property Taxation**

*Washington State Tax Conference*

May 25, 2021

**2021 Washington State Tax Update**

*Webinar*

April 7, 2021

**Washington State and Local Tax: What Oregon Businesses Should Know**

*Webinar*

November 19, 2020

**Ethics and Technology**

*Webinar*

## News

December 9, 2025

**The Tax Lawyer and Northwestern Pritzker School of Law Host Another Successful State and Local Tax Symposium**

September 25, 2025

**Michelle DeLappe Elected to the American College of Tax Counsel**

September 24, 2025

**American College of Tax Counsel Elects New Fellows**

September 22, 2025

**Oregon PacifiCorp Tax Ruling Bucks Loper Bright Deference Stance**

June 5, 2025

**Fox Rothschild Attorneys Nationwide Selected to 2025 Chambers USA List**

December 13, 2024

**Washington High Court: Insurance Affiliate Qualifies for Exemption**

October 28, 2024

**Washington High Courts Limits B&O Deduction to Incidental Investment**

October 28, 2024

**Washington Ruling on Investment Deduction Generates Uncertainty**

September 25, 2024

**Delta, PacifiCorp Cases Question if Oregon's Tax Laws Outdated**

June 24, 2024

**Oregon High Court: Pre-Book Orders Exceed P.L. 86-272 Protection**

June 6, 2024

**Fox Rothschild Attorneys Nationwide Selected to 2024 Chambers USA List**

May 20, 2024

**Washington Tax Case Risks Chasing Business, Wealthy out of State**

March 22, 2024

**Wash. Capital Gains Tax Foes Pivot to Voters to Kill the Tax**

June 1, 2023

**Fox Attorneys Nationwide Selected to 2023 Chambers USA List**

November 23, 2022

**Wash. Hearing Could Clarify Status of Capital Gains Tax**

August 29, 2022

**Oregon Court: No P.L. 86-272 Protection for Tobacco Manufacturer**

August 25, 2022

**Washington State Clarifies Venue for Property Tax Refund Cases**

July 26, 2022

**Wash. Again Takes Lead On Digital Taxation With NFT Guidance**

June 1, 2022

**Fox Attorneys Nationwide Selected to the 2022 Chambers USA List**

April 28, 2022

**Washington Court Finds Marketing Display Company Subject to Tax**

December 15, 2021

**Washington Appeals Court: Design Firm Income Apportioned to State**

July 6, 2021

**Washington County Can't Tax Forest Land Sale to US, Panel Says**

May 21, 2021

**Key State Tax Legislation To Know From 2021 Sessions**

May 20, 2021

**Chambers Selects Fox Attorneys Nationwide to Its Annual List**

September 4, 2020

**Tax Duo Michelle DeLappe and Norman Bruns Join Fox in Seattle**