

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

PO Box 6, South Bend, WA 98586  
360-875-9334 or 360-642-9334

**FEBRUARY 11, 2019 @ 9:15 AM (2018 Session)**

**Conference Room  
Courthouse Annex, South Bend**

1. Swear in New Board Member, Michael Runyon, and Hearing Examiner, Eric Weston for the 2018 Session
2. Approve December 5, 2018 Minutes
3. Discussion regarding notice to county legislative authority to reconvene the 2018 Session of Board of Equalization (*RCW 84.48.010 and WAC 458-14-046*)
4. Consider Clerk's recommendation to approve the Request for Reconvening regarding the following petition:
  - 18-071 Rick & Nancy Newman (*2018 Session for Taxes Payable in 2019*)
5. Consider Clerk's recommendation to approve the Request for Late filing regarding the following petition:
  - 18-072 Rodman & Marcene Miller (*2018 Session for Taxes Payable in 2019*)
6. Assessor's Report on Annual Cycle 2 by Connie Williams-Chief Appraiser
7. Adjournment

**OPEN SESSION OATH - BOE MEMBERS & HEARING EXAMINER:**

**Do you affirm that you will perform your duties as members or hearing examiner of the Pacific County Board of Equalization in a fair and impartial manner?**

**PACIFIC COUNTY BOARD OF EQUALIZATION**  
**December 5, 2018 at 12:30 PM**  
**Courthouse Annex**  
**BOCC Conference Room, South Bend, Washington**

Minutes of a regular session of the Board of Equalization held on December 5, 2018 at 12:30 p.m. Present were Lisa Olsen-Chair, Frank Wolfe-Member, and Kelli D. Buchanan-Board of Equalization Clerk. Lisa Ayers-Member was absent. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Olsen called the meeting to order at approximately 12:30 p.m.

Frank Wolfe moved to approve the August 6, 2018 minutes. Chair Olsen seconded (out of necessity), motion carried.

Frank Wolfe moved to approve the following request for late filing. Chair Olsen seconded (out of necessity), motion carried.

- 18-067 Newland RV Park LLC, c/o Jinwen Gong *(2018 Session for taxes payable in 2019)*

With no further business to come before the Board of Equalization, the meeting was adjourned.

PACIFIC COUNTY  
BOARD OF EQUALIZATION



\_\_\_\_\_  
Lisa Olsen, Chair



\_\_\_\_\_  
Frank Wolfe, Vice Chair



\_\_\_\_\_  
Lisa Ayers, Member

ATTEST:



\_\_\_\_\_  
Kelli D. Buchanan, Board of Equalization Clerk



Board of Pacific County Commissioners  
P O Box 187 \* 1216 W Robert Bush Dr \* South Bend, WA  
98586 Phone 360/875.9337 \* Fax 360/875.9335

Meetings are held the 2nd  
and 4th Tuesday of each  
month, beginning at 9 a.m.

REQUESTED MEETING DATE:

2/26/19

## AGENDA REQUEST FORM

TO BE COMPLETED BY CLERK OF THE BOARD / DEPUTY CLERK OF THE BOARD

BOCC ACTION: <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DENIED		Agenda Item #: 21
<input type="checkbox"/> SUBJECT TO ADEQUATE BUDGET APPROPRIATIONS		Initial: <u>mg</u> Date: 2/26/2019
<input type="checkbox"/> NO ACTION TAKEN/WITHDRAWN	<input type="checkbox"/> DEFERRED TO: _____	Review <input type="checkbox"/> Clerk of the Board
<input type="checkbox"/> CONTINUED TO DATE: _____	TIME: _____	<input type="checkbox"/> Risk Mgmt
<input type="checkbox"/> OTHER: _____		<input type="checkbox"/> Legal Required
<b>DISTRIBUTION LIST:</b>		
<input type="checkbox"/> RF	<input type="checkbox"/> Assessor	<input type="checkbox"/> DPW
<input type="checkbox"/> CF	<input type="checkbox"/> Auditor	<input type="checkbox"/> EMA
<input type="checkbox"/> SEA	<input type="checkbox"/> Clerk	<input type="checkbox"/> Fair
	<input type="checkbox"/> Civil Service	<input type="checkbox"/> Health
	<input type="checkbox"/> DCD	<input type="checkbox"/> Juvenile
<input type="checkbox"/> NDC	<input type="checkbox"/> PACCOM	<input type="checkbox"/> Prosecutor
<input type="checkbox"/> Superior Court	<input type="checkbox"/> SDC	<input type="checkbox"/> Sheriff
<input type="checkbox"/> Treasurer	<input type="checkbox"/> Veg Mgmt	<input checked="" type="checkbox"/> Other Kelli
<input type="checkbox"/> WSU Ext.		

### AGENDA ITEM REQUEST

Please fill out in full or the request may be returned for more information. Also, please attach all pertinent documentation.

DEPARTMENT/OFFICE: General Administration	DIVISION (if applicable):
OFFICIAL NAME & TITLE: Kelli D. Buchanan, BOE Clerk	PHONE / EXT:
SIGNATURE: <u>Kelli D. Buchanan</u>	DATE: 2/12/19
<b>NARRATIVE OF REQUEST</b> Request authorization to reconvene the 2018 Session of Board of Equalization. See attached memo and required Department of Revenue form - Notice of Approval to Hear Property Tax Appeals.	
<b>RECOMMENDED MOTION</b> (To Be Completed by the Clerk/Deputy Clerk of the Board) Approve request to reconvene the 2018 Session of Board of Equalization for the purpose of hearing appeals filed for the current year (2018 Session for Taxes Payable in 2019)	



NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS

PACIFIC COUNTY LEGISLATIVE AUTHORITY

The county board of equalization, with the approval of the county legislative authority, may reconvene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater. (RCW 84.48.010)

Pursuant to RCW 84.48.010, the Pacific County Legislative Authority hereby approves the Pacific County Board of Equalization's request to reconvene for the purpose of hearing appeals filed for the current year (2018 Session for Taxes Payable in 2019). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

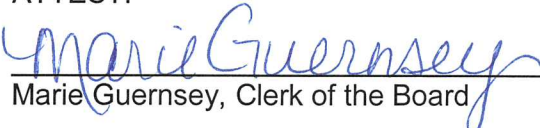
DATED this 26<sup>th</sup> day of February, 2019.

  
\_\_\_\_\_  
Frank Wolfe, Chair

  
\_\_\_\_\_  
Lisa Olsen, Commissioner

  
\_\_\_\_\_  
Michael Runyon, Commissioner

ATTEST:

  
\_\_\_\_\_  
Marie Guernsey, Clerk of the Board



# *Pacific County* **BOARD OF EQUALIZATION**

Kelli D. Buchanan, Clerk

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## **MEMORANDUM**

**TO:** Board of Pacific County Commissioners

**FROM:** Kelli D. Buchanan, Board of Equalization Clerk

**DATE:** February 11, 2019

**RE:** Request for Authorization to Reconvene the 2018 BOE Session

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Per RCW 84.48.010, the Board of Equalization (also the county legislative authority in Pacific County), is required to request authorization from the county legislative authority to reconvene the current year's session (2018 Session) when the number of petitions exceeds 25 or 10 percent of the number of petitions filed in the preceding year, whichever is greater, after the 28-day regular session has ended.

Please be advised there were 76 petitions filed in the 2017 Session. Ten percent of this number equals 7.6, so the number of petitions filed in the 2018 Session must exceed 25 in order to meet the criteria listed above. I have received 134 petitions at this time. Therefore, I am requesting the Board to reconvene the 2018 Session of the Board of Equalization to allow me to process and schedule hearings. Hearings are currently scheduled for February 22<sup>nd</sup> and March 7<sup>th</sup>.

Attached for your signatures please find the Department of Revenue's standard form – Notice of Approval to Hear Property Tax Appeals.

Thank you for your continued support.

**NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS**  
**PACIFIC COUNTY LEGISLATIVE AUTHORITY**

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Pursuant to RCW 84.48.010, the Pacific County Legislative Authority hereby approves the Pacific County Board of Equalization's request to reconvene for the purpose of hearing appeals filed for the current year (2018 Session for Taxes Payable in 2019). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

DATED this 26<sup>th</sup> day of February, 2019.

\_\_\_\_\_  
Frank Wolfe, Chair

\_\_\_\_\_  
Lisa Olsen, Commissioner

\_\_\_\_\_  
Michael Runyon, Commissioner

ATTEST:

\_\_\_\_\_  
Marie Guernsey, Clerk of the Board



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

August 20, 2012

**TO:** All County Boards of Equalization

**FROM:** Diann Locke, Specialist  
Levies and Appeals  
Property Tax Division

**SUBJECT: RECONVENING BOARDS OF EQUALIZATION TO HEAR TIMELY  
FILED APPEALS AND CLERK INFORMATION**

**Authorization granted to continue hearing 2011 assessment appeals**

The Department of Revenue (Department) is authorizing the boards of equalization (Boards) to continue holding hearings on any timely filed petitions that have not been resolved for the 2011 assessment year.

**The Department's authority to reconvene Boards**

The Department has the authority to reconvene the Boards at any time for the purpose of performing or completing any duty or taking any action the board might lawfully have performed or taken at any of its previous meetings (RCW 84.08.060). The Department has invoked this power yearly, authorizing Boards to continue holding hearings on any timely filed petitions after the regular 28-day session has ended.

The Department also must reconvene Boards when assessors or appellants provide market based information indicating the assessor overvalued the subject property by at least double, and grant the Boards authority to equalize assessed values outside of their regular 28-day session.

**County legislative authority to reconvene boards of equalization**

During our recent audits of Boards, it has come to our attention that some Boards are not aware of the statutory requirement to obtain approval from the county legislative authority (CLA) to continue hearings after the regular 28-day convened session has ended. (RCW 84.48.010 and WAC 458-14-046)

Even though the Department has authorized Boards to continue meeting each year after the 28-day regular session, Boards should also notify the CLA when the number of petitions exceeds 25 or 10 percent of the number of appeals filed in the preceding year, whichever is greater, after the regular 28-day session has ended.

The Department suggests the Board write a letter to the CLA informing them of the status of appeals and request authorization to continue hearing such timely filed appeals. The letter should request acknowledgement from the CLA to continue processing timely filed appeals. The Department has an optional form available for the CLA to use, *REV 64 0049e, Notice of Approval to Hear Property Tax Appeals*, to reconvene Boards. A resolution from the CLA is not required.

Property Tax Division

P O Box 47471 ♦ Olympia, Washington 98504-7471 ♦ (360) 534-1400 ♦ Fax (360) 534-1380



All County Boards of Equalization  
August 20, 2012  
Page 2

**List of Board clerks**

Attached you will find a copy of our most current clerk contact list for your use. Please review your county's information and let me know if any corrections need to be made.

Please let me know if you have any questions related to reconvening or any other issues. You can reach me at (360) 534-1427 or [diannl@dor.wa.gov](mailto:diannl@dor.wa.gov).

DL:bl  
Enclosure

## RCW 84.48.010

### County board of equalization—Formation—Per diem—Meetings—Duties—Records—Correction of rolls—Extending taxes—Change in valuation, release or commutation of taxes by county legislative authority prohibited.

(1) Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county. The members of the board must receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. However, when the county legislative authority constitutes the board they may only receive their compensation as members of the county legislative authority. The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

(a) They must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice must have been given in writing to the owner or agent.

(b) They must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

(c) They must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice must have been given in writing to the owner or agent thereof.

(d) They must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

(e) The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor thereon to determine (i) if the taxpayer is entitled to an exemption, and (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board must keep an accurate journal or record of the proceedings and orders of the board showing the facts and evidence upon which their action is based, and the record must be published the same as other proceedings of county legislative authority, and must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor must correct the real and personal assessment rolls in accordance with the changes made by the county board of equalization.

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but must remain in session not less than three days. However, the county board of equalization with the approval of the county legislative

authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.

(5) No taxes, except special taxes, may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such have at no time any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person.

[ 2017 c 155 § 1; 2001 c 187 § 22; 1997 c 3 § 109 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 20; 1979 c 13 § 1. Prior: 1977 ex.s. c 290 § 2; 1977 c 33 § 1; 1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010; prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040, and 84.48.060.]

## NOTES:

**Contingent effective date—2001 c 187:** See note following RCW 84.70.010.

**Application—2001 c 187:** See note following RCW 84.40.020.

**Application—Severability—Part headings not law—Referral to electorate—1997 c 3:**  
See notes following RCW 84.40.030.

**Effective date—1988 c 222:** See note following RCW 84.40.040.

**Effective date—1970 ex.s. c 55:** See note following RCW 84.36.050.



**WAC 458-14-046****Regularly convened session—Board duties—Presumption.**

(1) **Introduction.** This rule explains the process described in RCW 84.48.010, requiring the boards of equalization (board) to meet annually for its regularly convened session.

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

- (a) WAC 458-14-015 Jurisdiction of county boards of equalization.
- (b) WAC 458-14-025 Assessment roll adjustments not requiring board action.
- (c) WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.
- (d) WAC 458-14-076 Hearings on petitions—Withdrawal.

(3) **Definitions.** The definitions found in WAC 458-14-005 apply to this rule.

(4) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. These examples should only be used as a general guide. The department will evaluate each case on its particular facts and circumstances.

(5) **Regularly convened session.**

(a) The board must meet in open session for the purpose of equalizing property values in the county and to hear taxpayer appeals. The board must meet annually, on the later of:

- (i) July 15th;
- (ii) The first business day following July 15th when it occurs on a Saturday, Sunday, or holiday; or
- (iii) Within fourteen days of the assessor certifying the county assessment roll to the board.

(b) The board must meet for a minimum of three days during their regular convened twenty-eight day session.

(c) With the approval of the county legislative authority, the board may convene at any time if the number of taxpayer petitions filed exceeds twenty-five, or ten percent of the number of petitions filed in the preceding year, whichever is greater.

(d) The board has the authority, on its own initiative, to equalize property values during its regularly convened session.

(e) At its regularly convened session, the board must adjust the current assessment year's value of property, both real and personal, to its true and fair value, but only if the board finds that the assessed value is not correct based upon:

- (i) Information available to the board and/or the board's own examination and comparison of the assessment roll; or
- (ii) A request by the assessor, together with necessary valuation information, for correction of an error which correction requires appraisal judgment.

(f) The board must hold hearings on properly and timely filed taxpayer petitions.

(g) The board must consider any taxpayer appeals from an assessor's decision with respect to a tax exemption of real or personal property, and determine:

- (i) If the taxpayer is entitled to the tax exemption; and
- (ii) If so, the amount of the tax exemption.

(h) At the conclusion of a board's regularly convened session, it must provide the department with its adjournment date. The adjournment date assists the department in determining whether a board is eligible to reconvene.

(6) **Presumption of correctness.** The assessor's valuation as certified to the board of equalization under RCW 84.40.320 is presumed correct, except with respect to subsection (5)(e)(ii) of this rule. The taxpayer may overcome the presumption of correctness in favor of the assessor's valuation as follows:

(a) If a taxpayer shows by clear, cogent, and convincing evidence that the assessor's overall approach to valuation, or the assessor's valuation method, is flawed or invalid, then the presumption of correctness does not apply. For example, the taxpayer may be able to prove that the assessor failed to



deduct any amount for depreciation when using the cost approach to value on an existing improvement. In such a case, the taxpayer only needs to prove the correct value of the property by a preponderance of the evidence.

(b) If a taxpayer shows by clear, cogent, and convincing evidence that a specific value within an overall assessed value is incorrect, then the standard of proof shifts to a preponderance of the evidence for all contested issues related to that specific value. For example, the overall assessment of complex industrial properties is often made up of particular values for portions of the property being appraised. An assessor's error on one value decision does not necessarily invalidate the entire property's assessment, and the presumption of correctness in favor of the assessor remains with respect to the remainder of the property.

[Statutory Authority: RCW **84.08.010**, **84.08.070**, **84.36.389**, **84.52.0502**, and **84.55.060**. WSR 18-04-006, § 458-14-046, filed 1/25/18, effective 2/25/18. Statutory Authority: RCW **84.08.010**, **84.08.070**, and **84.48.200**. WSR 06-13-034, § 458-14-046, filed 6/14/06, effective 7/15/06; WSR 90-23-097, § 458-14-046, filed 11/21/90, effective 12/22/90.]

## Request for Reconvening

No: **18-071**

(Dept. Use Only)

The undersigned requests the \_\_\_\_\_ Pacific \_\_\_\_\_ County Board of Equalization  
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) 2018 (R) for Tax Year(s) 2019

Taxpayer Name: Rick Newman

Address: 3575 Windham Circle

City: Stockton State: CA Zip Code: 95209

Day Phone No: 209-473-7298

Tax Parcel No: 73058000037

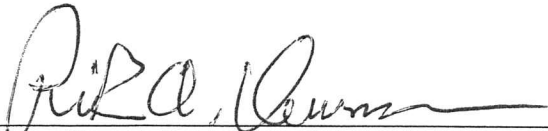
Name of Agent (if applicable): \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Reconvening Code: 03 (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

In an arm's-length transaction, I purchased the  
above-referenced parcel on or around 10/15/18 for  
\$57,000, which is less than 90% of the assessed value.



Signature (Taxpayer, Assessor, Treasurer)

Taxpayer

Title

11-15-2018

Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department ~~will~~ **will not** be making a value determination. The only consideration will be as to whether the ~~County Board of~~ **County Board of** Equalization may be reconvened to hear your valuation/determination issue.

**NOV 19 2018**

## What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

### Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
- 02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.
- 04 The taxpayer or the assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered.
- 05 The assessor or taxpayer requests the board reconvene and the following conditions apply:
  - A. Real property within the county is revalued on an annual basis.
  - B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and the assessed value did not change.
  - C. No appeal was filed for the intervening year.
  - D. The reconvening request is filed within 30 days of the Board's decision.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

- 06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.
- 07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:
  - A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
  - B. Stipulated market value agreements between taxpayers and assessors.
  - C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or on line at <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127>

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

BOE # 18-072

#

TO: Pacific County Board of Equalization

FROM: Rodman & Marcene Miller

RE: Request for Late Filing; Parcel #84167050000  
January 1, 2018 Assessment Date for 2019 Taxes  
Late Filing Deadline per Clerk is 4/30/19

I am requesting a late filing on my Board of Equalization petition(s) for the following reason:

See WAC 458-14-056(3)(g), which states as follows:

The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:

- (i) The taxpayer's property value did not change from the previous year;  
and
- (ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year.

Petitioner

Date

*Rodman & Miller* 10-17-18  
*Marcene Miller* 10-17-18



AY 2018 FOR 2019 TAXES

# BOARD OF EQUALIZATION PRESENTATION

SUBMITTED BY

Connie Williams  
Chief Appraiser  
Pacific County Assessor's Office

## AY 2018 FOR 2019 TAXES

Pacific County is on an annual cycle. The county is divided into six zones. Each zone contains multiple neighborhoods. A neighborhood is a market area and not necessarily a geographic area. There are multiple types of properties within a neighborhood, which include single-family residence, undeveloped land, multi-family residence, commercial property etc. Each year we physically inspect one zone. The other five zones are updated statistically using a ratio analysis. This process results in the revaluation of all properties every year.

Washington State requires assessed values to be at 100% of market value. A ratio is considered conforming when it is between .90-110 or 90% to 110% per IAAO (International Association of Assessing Officers) standards. Sale prices are compared to assessed values using a ratio of assessed value divided by sale price. This calculation results in a ratio figure used in determining whether assessed values need to be adjusted. As an example, a ratio of .85 or 85% would indicate a market multiplier would be needed to increase the assessed value. Likewise, a ratio of 1.15 or 115% would indicate a negative market multiplier would be needed to reduce the assessed value. The level of assessment and any needed adjustments are based on sales analysis using measures of central tendency (median, mean) along with other statistical measures. Once the amount of adjustment, if any, is determined, then the market adjustments can be applied to an entire neighborhood or to certain types of property within a neighborhood depending on what is reflected in the overall market. The *assessed value vs. sale price ratio* analysis determines how the assessed values are adjusted overall.

Zone 2 was the physical inspection area for AY2018 for 2019 taxes (Annual Year 2018 for taxes payable in 2019). We physically inspected Zone 2 and updated our CAMA (Computer Assisted Mass Appraisal) system with the information from the physical inspections. We also updated the cost tables within the CAMA system for zone 2. We updated the other five zones statistically using 2017 sales for the assessment date of January 1, 2018 for taxes payable in 2019.

Many people appeal their assessed value because they don't understand the process. Some will say they only paid a certain amount and that should be the value – however, that might have been 5 years ago, 10 years or even 50 years ago. Others might say “but I haven't done anything to it” or “it's only a manufactured home, it can't go up in value”. It's often the ‘taxes’ that drive property owners to appeal the assessed value. Once we explain the process and show them the sales, they have a better understanding and will reconsider an appeal.

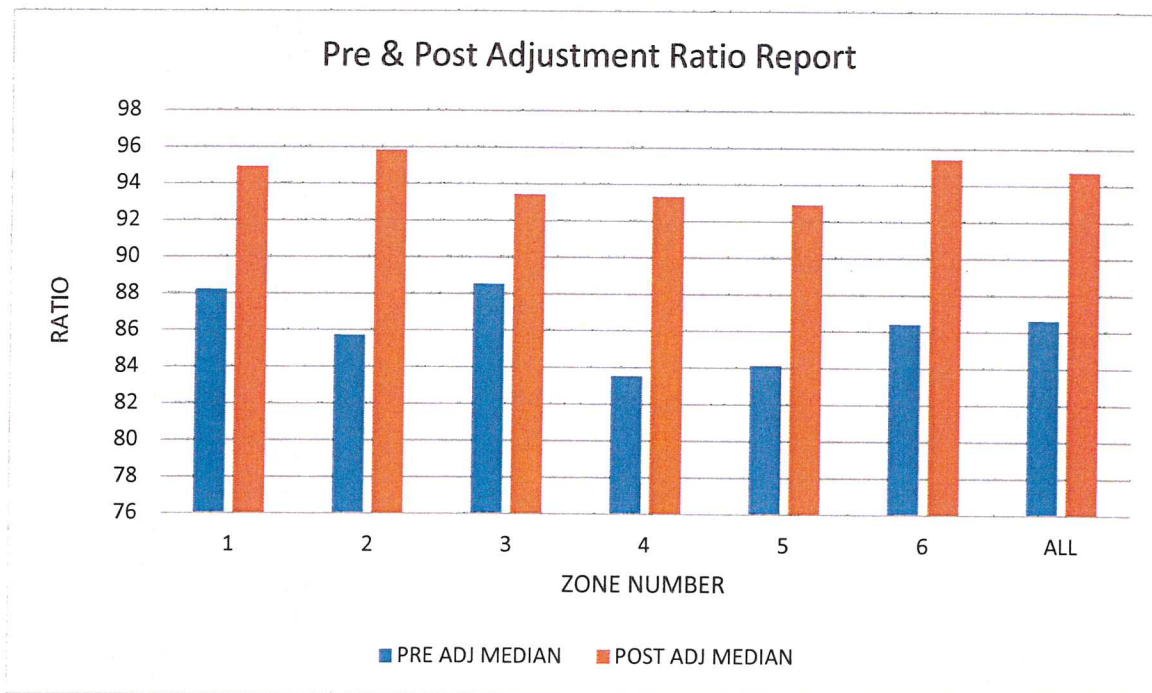
The assessed values are based on what the market has done the previous year. The market drives the value. The market is continuing to increase in Pacific County.

## Annual Revaluation Statistics AY 2018 for 2019 Taxes

926 sales occurring between 1-1-2017 and 12-31-2017

ZONE	POST REVAL	PRE REVAL	AREA
1	94.9	88.2	Surfside Area
2	95.8	85.7	Ocean Park to Cranberry Road between highways
3	93.4	88.5	Long Beach, Seaview and north, west of Hwy 103
4	93.3	83.5	Ilwaco, Chinook, and east of Sandridge Road
5	92.9	84.1	Naselle, Nemah, Bay Center, Willapa Valley, Brooklyn
6	95.4	86.4	Raymond, South Bend, Tokeland, Grayland, North Cove

### COUNTY WIDE



The ratio is determined by dividing the assessed value by the sale price.

Variations in the statistics can be attributed to many different factors including foreclosures, new construction, and sales with extreme variations from what would be considered typical for the market.



## PRE/POST ADJUSTMENT SALES RATIO REPORT

ZONE	# OF SALES	DESCRIPTION	PRE-ADJUSTED 2017 SALES RATIO			POST ADJUSTED 2017 SALES RATIO			NOTES
			MEDIAN	MEAN	WT MEAN	MEDIAN	MEAN	WT MEAN	
	926	TOTAL 2017 SALES							
1	234	Surfside Estates and all North of Joe Johns Road (except Maple Addition); Condos	88.2	87.7	86.2	94.9	93.8	93.6	This zone includes the majority of condos in Pacific County.
2	173	Area between Sandridge and Pacific Hwy from Joe Johns Road to just south of Cranberry Rd.	85.7	89.9	84.4	95.8	96.6	93.9	This was the current inspection zone.
3	191	Area West of Pacific Hwy from Ocean Park to Ilwaco city limit line and Long Beach/Seaview areas	88.5	89.5	80	93.4	95	85.7	This is the next inspection cycle. This zone includes the majority of the ocean front parcels in Pacific County.
4	112	Area East of Sandridge Road from Nahcotta to just south of Cranberry Rd and then both sides of Sandridge outside Long Beach City Limits, all of Ilwaco and Chinook areas	83.5	84.7	85.4	93.3	94.6	93.5	This zone includes the majority of the bay front parcels in Pacific County.
5	97	East & North of Raymond outside city limits to Grays Harbor County Line and Lewis County Line, Bay Center down through Naselle to Whakiakum County Line	84.1	85.2	85.2	92.9	95.8	95.2	This zone is most of the rural areas of the north end of Pacific County.
6	119	Raymond, South Bend, Tokeland, Grayland, North Cove areas	86.4	86.5	85	95.4	94.3	91.8	Includes erosion area and higher volume of bank sales than other zones
COUNTY	926	SALES COUNTY WIDE	86.6	87.7	83.9	94.7	94.9	91.4	Pacific County

