

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

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

**NOVEMBER 18, 2019 @ 11:15 AM**

**Conference Room  
Courthouse Annex, South Bend**

1. Swear in Hearing Examiner Eric Weston for the 2019 Session
2. Approve September 17, 2019 Minutes
3. Discussion regarding notice to county legislative authority to reconvene the 2019 Session of Board of Equalization (*RCW 84.48.010 and WAC 458-14-046*)
4. Assessor's Report on Annual Cycle 3 by Connie Williams-Chief Appraiser
5. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION  
September 17, 2019 at 9:45 am  
Courthouse Annex  
BOCC Conference Room, South Bend, Washington

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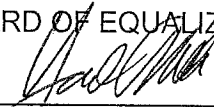
Minutes of a regular session of the Board of Equalization held on September 17, 2019 at 9:45 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, Michael Runyon-Member, and Marie Guernsey, Board of County Commissioners Clerk in the absence of Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

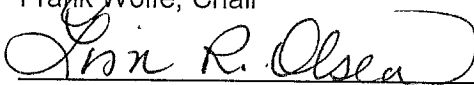
Chair Wolfe called the meeting to order at approximately 9:45 a.m.

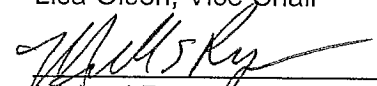
Lisa Olsen moved to approve the September 10, 2019 minutes. Michael Runyon seconded, motion carried.

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

PACIFIC COUNTY  
BOARD OF EQUALIZATION

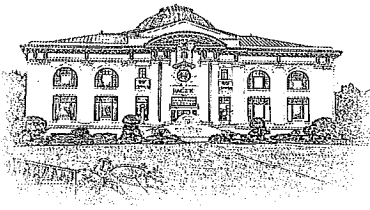
  
\_\_\_\_\_  
Frank Wolfe, Chair

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

  
\_\_\_\_\_  
Michael Runyon, Member

ATTEST:

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



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

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Kelli D. Buchanan, Clerk

## **MEMORANDUM**

**TO:** Board of Pacific County Commissioners

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

**DATE:** November 18, 2019

**RE:** Request for Authorization to Reconvene the 2019 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 (2019 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 141 petitions filed in the 2018 Session. Ten percent of this number equals 14.1, so the number of petitions filed in the 2019 Session must exceed 25 in order to meet the criteria listed above. I have received 90 petitions at this time. Therefore, I am requesting the Board to reconvene the 2019 Session of the Board of Equalization to allow me to schedule hearings. I have a hearing date scheduled for December 5, 2019.

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.



Pacific County  
Board of Commissioners/Local Board of Health  
P O Box 187 \* 1216 W Robert Bush Drive  
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:

11/26/19

## AGENDA REQUEST FORM

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

ACTION: ☒ Approved/Confirmed ☐ Denied

Agenda Item # 40

☐ Subject to adequate budget appropriations

Initial mg Date 11/26/2019

☐ No action taken/withdrawn

☐ Tracking

☐ Deferred/Continued to meeting of \_\_\_\_\_ time \_\_\_\_\_

DISTRIBUTION LIST: ☐ RF ☐ CF ☐ SEA ☒ OTHER Kelli

<input type="checkbox"/> ASSR	<input type="checkbox"/> AUD	<input type="checkbox"/> CS	<input type="checkbox"/> CLERK	<input type="checkbox"/> DCD	<input type="checkbox"/> DPW	<input type="checkbox"/> EMA
<input type="checkbox"/> FAIR	<input type="checkbox"/> HLTH	<input type="checkbox"/> IT	<input type="checkbox"/> JUV	<input type="checkbox"/> NDC	<input type="checkbox"/> PACCOM	<input type="checkbox"/> PROS
<input type="checkbox"/> SDC	<input type="checkbox"/> PCSO	<input type="checkbox"/> SUPR CT	<input type="checkbox"/> TRSR	<input type="checkbox"/> VEG	<input type="checkbox"/> WSU	<input type="checkbox"/> 367C

## AGENDA ITEM REQUEST

Attach all required documentation

Department/Office General Administration Date 11/19/19

Name & Title Kelli D. Buchanan, BOE Clerk

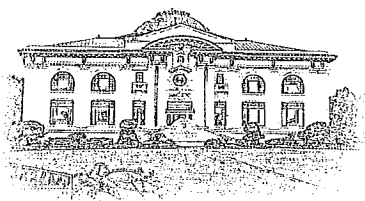
Signature Kelli D. Buchanan

### NARRATIVE OF REQUEST:

Request authorization to reconvene the 2019 Session of Board of Equalization. See attached memo and required Department of Revenue form - Notice of Approval to Hear Property Tax Appeals.

~~RECOMMENDED~~ MOTION [To be completed by Clerk of the Board/Deputy Clerk of the Board]

I move to authorize request to reconvene the 2019 Session of Board of Equalization for the purpose of hearing appeals filed for the current year



# *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:** November 18, 2019

**RE:** Request for Authorization to Reconvene the 2019 BOE Session

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Please be advised there were 141 petitions filed in the 2018 Session. Ten percent of this number equals 14.1, so the number of petitions filed in the 2019 Session must exceed 25 in order to meet the criteria listed above. I have received 90 petitions at this time. Therefore, I am requesting the Board to reconvene the 2019 Session of the Board of Equalization to allow me to schedule hearings. I have a hearing date scheduled for December 5, 2019.

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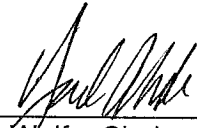
NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS

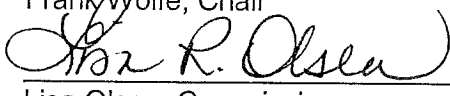
PACIFIC COUNTY LEGISLATIVE AUTHORITY

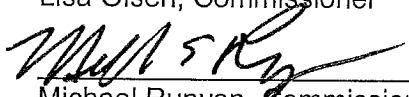
The county board of equalization, with the approval of the county legislative authority, may reconvene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater. (RCW 84.48.010)

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 (2019 Session for Taxes Payable in 2020). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

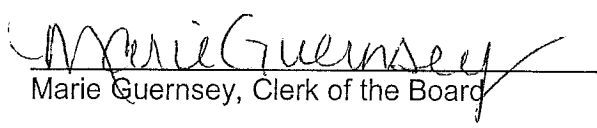
DATED this 26<sup>th</sup> day of November, 2019.

  
\_\_\_\_\_  
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 *Diann Locke*

**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.

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.**

Prior to July 15th, the county legislative authority shall form a board for the equalization of the assessment of the property of the county. The members of said board shall 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: PROVIDED, That when the county legislative authority constitute the board they shall only receive their compensation as members of the county legislative authority. The board of equalization shall meet in open session for this purpose annually on the 15th day of July and, having each taken an oath fairly and impartially to perform their duties as members of such board, they shall 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 shall 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:

First. They shall 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 shall have been given in writing to the owner or agent.

Second. They shall 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.

Third. They shall 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 shall 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 shall have been given in writing to the owner or agent thereof.

Fourth. They shall 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 shall 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.

Fifth. The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and shall consider any taxpayer appeals from the decision of the assessor thereon to determine (1) if the taxpayer is entitled to an exemption, and (2) if so, the amount thereof.

The clerk of the board shall keep an accurate journal or record of the proceedings and orders of said board showing the facts and evidence upon which their action is based, and the said record shall be published the same as other proceedings of county legislative authority, and shall make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor shall correct the real and personal assessment rolls in accordance with the changes made by the said county board of equalization, and the assessor shall make duplicate abstracts of such corrected values, one copy of which shall be retained in the office, and one copy forwarded to the department of revenue on or before the eighteenth day of August next following the meeting of the county board of equalization.

The county board of equalization shall meet on the 15th day of July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: PROVIDED, That 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.

No taxes, except special taxes, shall 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.

County legislative authorities as such shall at no time have 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.

[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.]

AY 2019 FOR 2020 TAXES

**BOARD OF EQUALIZATION**

**PRESENTATION**

SUBMITTED BY

**Connie Williams**  
Chief Appraiser  
Pacific County Assessor's Office

# Index

1 .....	Narrative
2 .....	Value Change Summary by Zone
3 .....	Annual Revaluation Statistics
4 .....	Zone Map
5 .....	2019 Real Property Ratio
6 .....	Valid Sales Study Executive Summary

## AY 2019 FOR 2020 TAXES

It is the intent of the Assessor's office to have accurate information on record for each property and to generate fair and equitable values.

Pacific County is on an annual revaluation cycle. An annual revaluation cycle means all assessed values countywide are reviewed and potentially adjusted each year. Pacific county is divided into six geographical 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 might include single-family residence, undeveloped land, multi-family residence, commercial property etc. On an annual revaluation cycle one zone is physically inspected each year. The other five zones are updated statistically using sales 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. Sale prices are compared to assessed values using a ratio of assessed value divided by sale price to determine the level of assessment. Sales are arrayed and measures of central tendency are used in determining whether assessed values need to be adjusted based on the current level of assessment. As an example, a ratio of .85 would indicate a market multiplier would be needed to increase the assessed value. Likewise, a ratio of 1.15 would indicate a negative market multiplier would be needed to reduce the assessed value. Once the amount of adjustment, if any, is determined, then the market adjustments are applied to the properties. An entire neighborhood or certain types of property within a neighborhood are adjusted depending on what is reflected in the sales ratio analysis. The *assessed value vs. sale price ratio* analysis determines how the assessed values are adjusted overall. Ratios are considered to be 'conforming' when they are between .90-110 per IAAO (International Association of Assessing Officers) standards.

Washington State Department of Revenue performs a *Real Property Ratio Study* annually to determine the level of assessment for each county. The 2019 Real Property Ratio is 93.4 percent. They also perform a *Valid Sales Study* every three years to compare the level of assessment on properties that have not sold to properties that have sold to determine if they are being similarly assessed. The results of the Valid Sales Study show Pacific County meets or exceeds all IAAO standards.

Zone 3 was the physical inspection area for Annual Year 2019 for taxes payable in 2020 (*AY2019 for 2020* taxes). The assessment date was January 1, 2019. Zone 3 includes the Long Beach/Seaview area as well as properties west of Pacific Highway from just south of Seaview all the way up the peninsula to just south of the Surfside Estates area. We physically inspected Zone 3 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 3 neighborhoods to reflect the most current costs tables available to us. Sales were used to calibrate the CAMA system and set assessed values. The five zones outside of the physical inspection area were updated statistically using 2018 sales.

Property owners have the right to appeal the assessed value. It is often the amount of tax due, or believed likely would be due, that drives property owners to file an appeal. Property owners often state "but I haven't done anything to it" or "it's only a manufactured home, it can't go up in value". However, as the market changes so will the assessed values even when there is no physical change to the property. The previous years sales determine changes in assessed value. The market drives the value. It is also helpful to note that taxes do not generally go up or down at the same rate as the assessed value. Taxes are based on the overall districts assessed value, approved levies, bonds and budgets. The property owner benefits from understanding the process. Understanding the process often results in fewer appeals.

## AY2019 FOR 2020 TAXES

These are very generalized statements. Many values went up or down outside of these ranges. Manufactured/Mobile homes in most areas increased significantly higher. As a reminder, the value changes are based on sale prices.

Zone 1 – Area North of Joe Johns Road, including Surfside, all south county condos.

Generally, increases were 10-20%

Zone 2 – Area between Joe Johns Road and Cranberry Road, between Sandridge Road and Hwy 103.

Generally, increases were 15-30% and even higher on very small homes

Zone 3 – Long Beach, Seaview, and the West side of Hwy 103 from Joe Johns Road down through Willows Road.

This was the physical inspection area. Values went up and down based what was noted during the physical inspection including corrections to property characteristics etc.

The increases and decreases vary greatly.

Zone 4 – Ilwaco, Chinook, Long Beach area outside City Limits, and East of Sandridge Road up through Oysterville.

Generally, increases were 10-20% with manufactured/mobile homes even higher.

Many areas had no changes.

Zone 5 – East and middle of the county outside city limits of Raymond, South Bend, also Valley, Brooklyn/Smith Creek, Bay Center down through Naselle area .

Generally, overall values increased 10-20% with manufactured/mobile homes being higher at 30%; Bay Center area generally stayed the same or went down 5-10%;

Zone 6 – Raymond and South Bend (mostly inside city limits), Tokeland, Grayland areas.

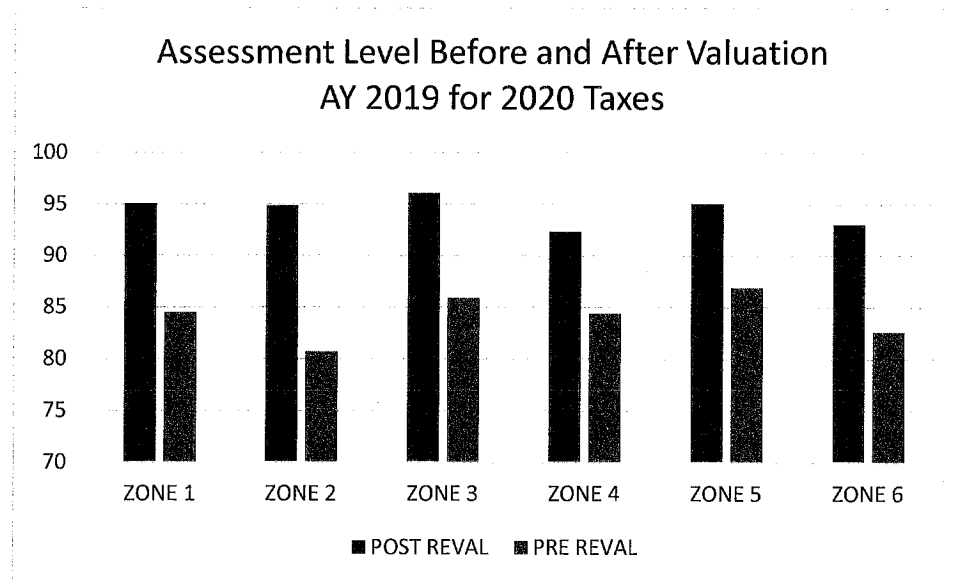
Generally speaking, South Bend area increased 15-20% except some of the view property which decreased; Raymond area increased 5-10%; TOKELAND increased about 15%; GRAYLAND improved properties outside the erosion zone increased about 20%;



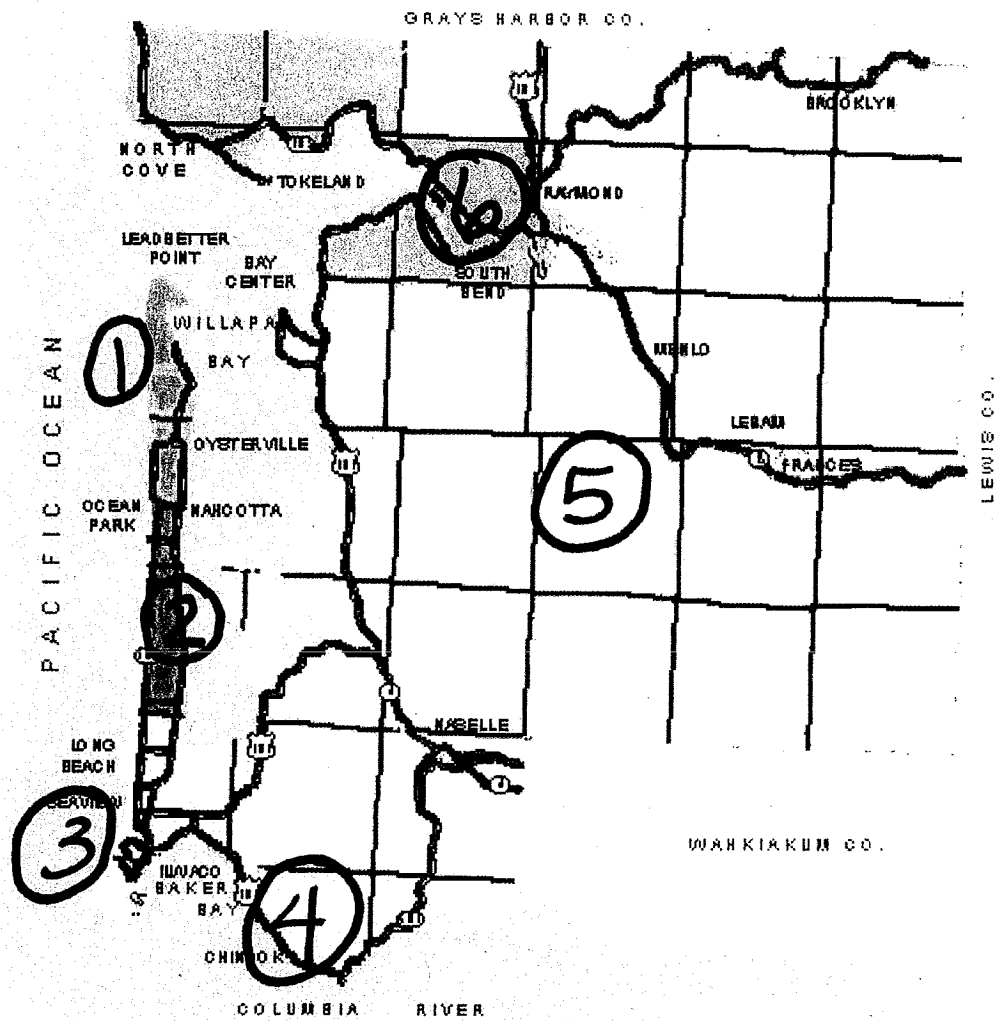
# **Annual Revaluation Statistics AY 2019 for 2020 Taxes**

1,003 qualified sales occurred between 1-1-2018 and 12-31-2018

ZONE	POST REVAL	PRE REVAL	AREA
1	95	85	Surfside Area
2	95	81	Ocean Park to Cranberry Road between highways
3	96	86	Long Beach, Seaview and north, west of Hwy 103
4	92	84	Ilwaco, Chinook, and east of Sandridge Road
5	95	87	Naselle, Nemah, Bay Center, Willapa Valley, Brooklyn
6	93	83	Raymond, South Bend, Tokeland, Grayland, North Cove



The ratio is determined by dividing the assessed value by the sale price. The ratios used above are the *median* ratio for each appraisal zone.





STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

September 23, 2019

The Honorable Bruce Walker  
Pacific County Assessor  
Post Office Box 86  
South Bend, Washington 98586-0086

**Final Real Property Ratio**

Dear Mr. Walker:

As provided for in RCW 84.48.075(3), the Department of Revenue hereby certifies the 2019 real property ratio for your county as 93.4 percent.

Should you need any information other than that which was previously supplied, please let me know.

Sincerely,

A handwritten signature in cursive script that reads "Mary Burket".

Mary Burket  
Specialist  
Property Tax Division

## Executive Summary

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### **About this Review**

To provide uniform taxation statewide, the Department of Revenue (Department) implements an annual study of property in each of the state's 39 counties. This piece of the 2019-ratio year study measures how closely Pacific County's 2018 single-family residence assessed values compare to market values. The study consists of two analyses where the Department selects a random sample of 60 sales from Pacific County's valid single-family residential sales report. These sales are compared to comparable non-selling properties to determine if the selling and non-selling properties are being assessed similarly.

The third and fourth sections of this report utilizes all valid single-family sales in Pacific County. In the third section, we look at the concentration of sales around a central tendency. The fourth section looks at the overall level of assessment and the uniformity of assessments, both vertically and horizontally.

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### **What we found**

1. Pacific County's level of assessment is 0.920 (median); within the International Association of Assessing Officers (IAAO) recommended range of 0.90 to 1.10.
2. Pacific County's Coefficient of Dispersion (COD) is 14.69; within the IAAO recommended range of 5 to 20 for rural residential areas. Overall Pacific County is rural.
3. Pacific County's Price-Related Differential (PRD) is 1.02; within the IAAO recommended standard of .98 to 1.03. The more sensitive Vertical Equity Index (VEI) is 14.11 indicating acceptable vertical equity.
4. The 10% concentration of ratios within  $\pm 2$  percent of the median is within IAAO's "Standard on Ratio Studies"<sup>1</sup> standards of the less than%.
5. The sales group and non-sales group assessed values appear to change at similar rates and appear to be assessed at similar rates per square foot.
6. Based on the weight of the overall evidence, the assessor appears to treat the selling and non-selling properties similarly.

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### **Results**

**Based on 2018 reported single-family residential valid sales, Pacific County meets or exceeds all IAAO standards that were tested in this study.**

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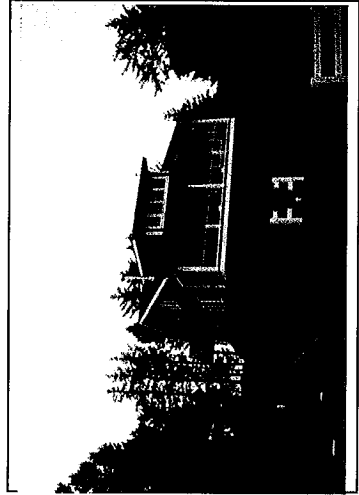
<sup>1</sup> IAAO "Standard of Ratio Studies" dated April 2013

# PACIFIC COUNTY COMPARABLE SALES REPORT

## SALE 1

Parcel # 77020001007  
 Owner DOWNEY, PATRICK & JANET  
 Address 35602 J PL  
 NBHD 1110  
 Deed # 3188087  
 Sale Date 8/5/2019  
 Sale Price \$362,000  
 Parcels in Sale 1  
 Year Built 2005  
 Style/Class 1 1/2 Story Finished  
 Sq Ft 1694  
 Bsmt  
 Quality Good  
 Condition Good  
 Garage Attached Garage (SF) 384  
 Sale Ratio 86.30%  
 Price per SQ.FT. \$213.70

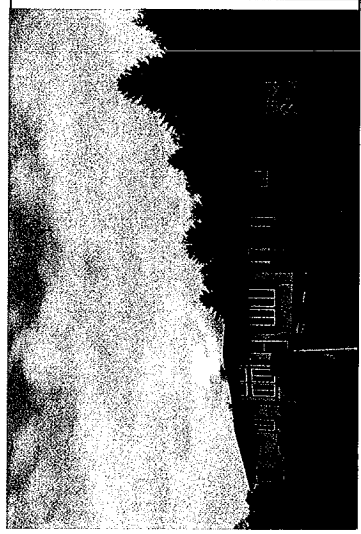
Comments



## SALE 2

Parcel # 12110493214  
 Owner IRION, JOHN MICHAEL  
 Address 2713 344TH LN  
 NBHD 1120  
 Deed # 3187861  
 Sale Date 7/24/2019  
 Sale Price \$277,000  
 Parcels in Sale 3  
 Year Built 1996  
 Style/Class Doublewide  
 Sq Ft 1782  
 Bsmt  
 Quality Average +  
 Condition Good  
 Garage Detached Garage (SF) 336  
 Sale Ratio 102.90%  
 Price per SQ.FT. \$155.44

Comments



## SALE 3

Parcel # 74017000020  
 Owner YS, THEODORE RAY & BOID, JAMES T  
 Address 1400 120TH PL  
 NBHD 1310  
 Deed # 3187749  
 Sale Date 7/19/2019  
 Sale Price \$439,000  
 Parcels in Sale 1  
 Year Built 2007  
 Style/Class  
 Sq Ft 2066  
 Bsmt  
 Quality 0  
 Condition Good  
 Garage Built-in Garage (SF) 1106  
 Sale Ratio 91.60%  
 Price per SQ.FT. \$212.49

Comments

