

# **PACIFIC COUNTY BOARD OF EQUALIZATION**

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## **AGENDA**

### **PACIFIC COUNTY GENERAL ADMINISTRATION**

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

**APRIL 13, 2021 @ 8:15 AM**

**Conference Room  
Courthouse Annex, South Bend**

1. Swear in Hearing Examiner Eric Weston for the 2020 Session
2. Approve October 19, 2020 Minutes
3. Discussion regarding notice to county legislative authority to reconvene the 2020 Session of Board of Equalization (*RCW 84.48.010 and WAC 458-14-046*)
4. Assessor's Report on Annual Cycle 4 by Connie Williams-Chief Appraiser
5. Adjournment

**PACIFIC COUNTY BOARD OF EQUALIZATION**  
**October 19, 2020 at 10:45 am**  
**Courthouse Annex**  
**BOCC Conference Room, South Bend, Washington**

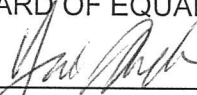
Minutes of a regular session of the Board of Equalization held on October 19, 2020 at 10:45 a.m. Present were Frank Wolfe-Chair, Lisa Olsen-Vice Chair, Michael Runyon-Member, and Kelli D. Buchanan-Board of Equalization Clerk. *(Please refer to audio recording of the meeting for more detailed discussion).*

Chair Wolfe called the meeting to order at approximately 10:45 a.m.

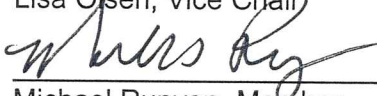
Lisa Olsen moved to approve the October 12, 2020 minutes. Mike Runyon seconded, motion carried.

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

PACIFIC COUNTY  
BOARD OF EQUALIZATION

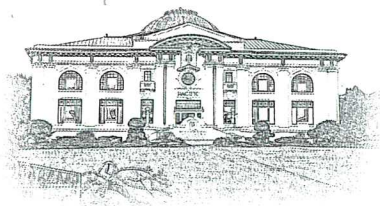
  
\_\_\_\_\_  
Frank Wolfe, Chair

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

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

ATTEST:

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



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

Kelli D. Buchanan, Clerk

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## **MEMORANDUM**

**TO:** Board of Pacific County Commissioners

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

**DATE:** April 8, 2021

**RE:** Request for Authorization to Reconvene the 2020 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 (2020 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 93 petitions filed in the 2019 Session. Ten percent of this number equals 9.3, so the number of petitions filed in the 2020 Session must exceed 25 in order to meet the criteria listed above. I have received 53 petitions at this time. Therefore, I am requesting the Board to reconvene the 2020 Session of the Board of Equalization to allow me to proceed with hearings. The first hearing date is scheduled for April 15, 2021.

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**

**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 (2020 Session for Taxes Payable in 2021). This approval is based on the finding that the requirements for reconvening under RCW 84.48.010 have been satisfied.

DATED this 13<sup>th</sup> day of April, 2021.

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

\_\_\_\_\_  
Frank Wolfe, 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.**

(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.



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## 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 2020 FOR 2021 TAXES

# BOARD OF EQUALIZATION

# PRESENTATION

SUBMITTED BY

Connie Williams  
Chief Appraiser  
Pacific County Assessor's Office

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4 .....	2020 Real Property Ratio Letter
5.....	Example of Comparable Property Report



## AY 2020 FOR 2021 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 115% 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 2020 Real Property Ratio is 94.2 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 4 was the physical inspection area for Annual Year 2020 for taxes payable in 2021 (*AY2020 for 2021* taxes). The assessment date was January 1, 2020. Zone 4 includes Ilwaco, Chinook, the area east of Long Beach outside city limits and along the east side of Sandridge Road up through and including Oysterville. This area includes the majority of the bay front properties. We physically inspected Zone 4 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 4 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 2019 sales. There were 937 valid sales in 2019.

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.

## AY2020 FOR 2021 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 5%-20%; the larger increases were manufactured home properties.

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

Generally, increases were 5%-15% overall

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

Generally, increases on were 10-15% and with manufactured home properties upwards of were 20-25%

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

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

The increases and decreases vary greatly in the physical inspection cycle.

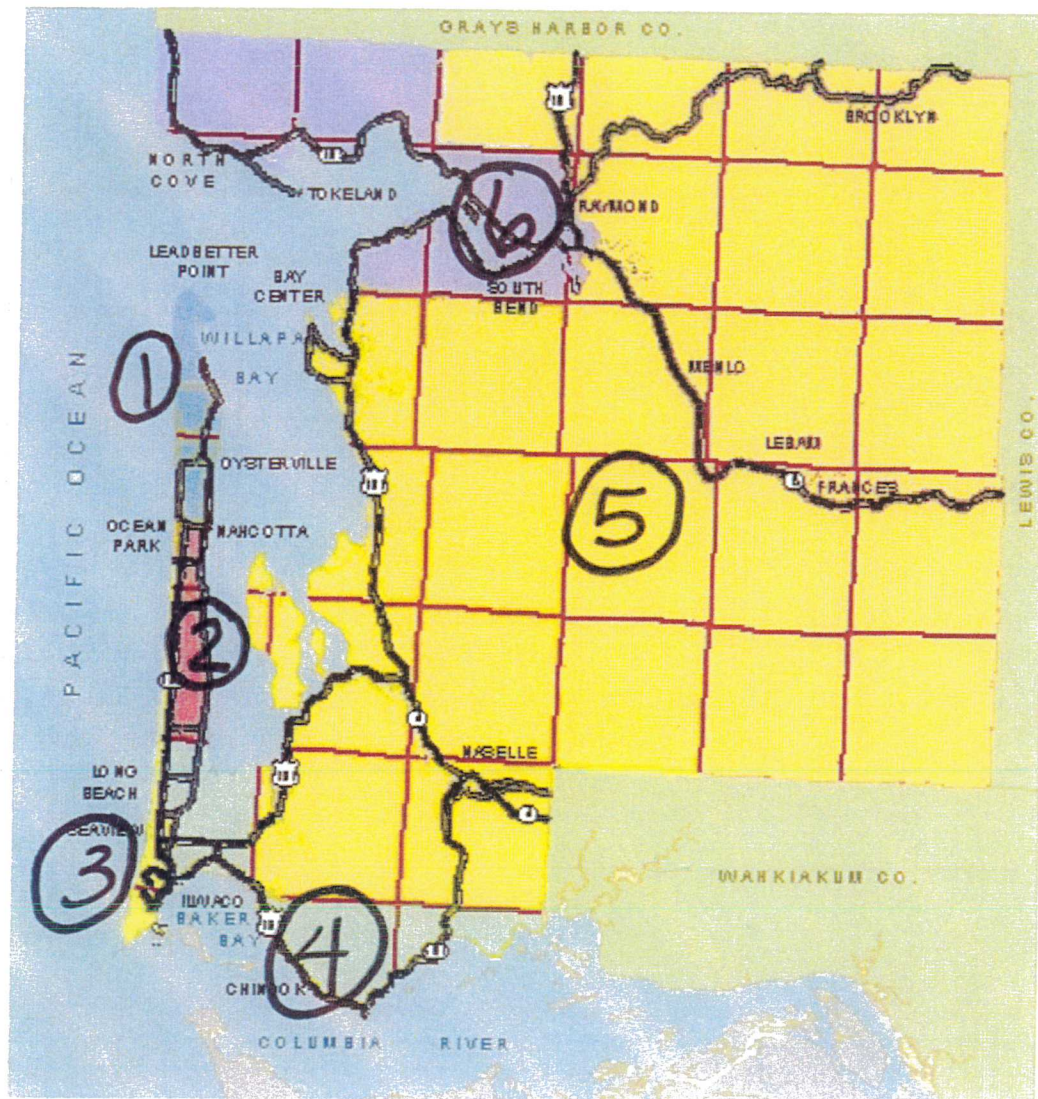
**Zone 5** – East and middle of the county outside city limits of Raymond, South Bend, also Valley, Brooklyn/Smith Creek, Bay Center down through Naselle area .

Generally, overall values increased 10-20%

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

Generally speaking, South Bend area increased 10%-15% and properties with a view increased 25-30%; Raymond increase about 10% with larger increases in the residential properties located in commercial zoning; Grayland (outside erosion areas) increased about 10% overall; Tokeland area increased 5-15% for residential properties and 25% for vacation property.







STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

October 01, 2020

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 2020 real property ratio for your county as 94.2 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  
Ratio Specialist  
Property Tax Division



# PACIFIC COUNTY COMPARABLE SALES REPORT

5

## SALE 1

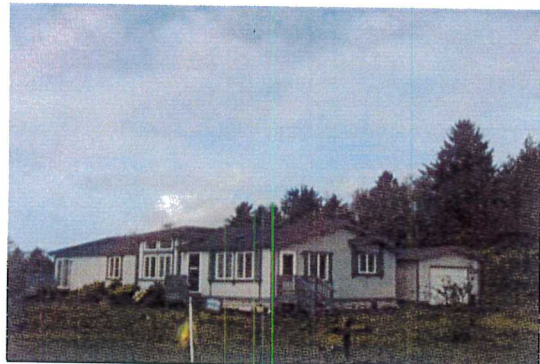
Parcel # 77020001007  
 Owner DOWNEY, PATRICK & JANET  
 Address 35602 J PL  
 NBHD 1110  
 Deed # 3188087  
 Sale Date 8/5/2019  
 Sale Price \$362,000  
 Parcels in Sale 1  
 Year Built 2005  
 Style/Class 1 1/2 Story Finished  
 Sq Ft 1694  
 Bsmt  
 Quality Good  
 Condition Good  
 Garage Attached 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 & BOLD, 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



YEAR	# QUALIFIED SALES
2016	875
2017	947
2018	998
2019	937
2020	1125