

PACIFIC COUNTY BOARD OF EQUALIZATION

AGENDA

PACIFIC COUNTY GENERAL ADMINISTRATION

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

APRIL 11, 2023 @ 8:15 AM

**Commissioners' Meeting Room
Courthouse Annex, South Bend**

1. Swear in New Board Members Jerry Doyle & David Tobin, and Hearing Examiner Eric Weston for the 2022 Session
2. Select new Vice Chair for 2022 Session
3. Approve September 27, 2022 Minutes (*Note - Second out of necessity*)
4. Consider approval of Waiver of Filing Deadline on the following petition per taxpayers meeting the requirements of WAC 458-14-056(3):
 - 22-095 Charles A. II & Kimberley Ingram
5. Assessor's Report on Annual Cycle 6 by Chief Appraiser Connie Williams
6. Adjournment

PACIFIC COUNTY BOARD OF EQUALIZATION
September 27, 2022 at 8:45 am
Courthouse Annex
BOCC Meeting Room, South Bend, Washington

Minutes of a regular session of the Board of Equalization held on September 27, 2022 at 8:45 a.m. Present were, Lisa Olsen-Chair, Frank Wolfe-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 Olsen called the meeting to order at approximately 8:45 a.m.

Frank Wolfe moved to approve the September 26, 2022 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



Lisa Olsen, Chair



Frank Wolfe, Vice Chair



Michael Runyon, Member

ATTEST:



Kelli D. Buchanan, Board of Equalization Clerk



Pacific County **BOARD OF EQUALIZATION**

Kelli D. Buchanan, Clerk

April 11, 2023

Charles A. II & Kimberley Ingram
24199 SE Filbert Rd
Eagle Creek, OR 97022

Re: BOE #22-095; Parcel #75019002002
Request for Late Filing Approved & Petition Processed

Dear Taxpayers,

The Board of Equalization acted at its April 11, 2023 meeting to approve your request for late filing per the attached Decision Regarding Waiver of Filing Deadline. Therefore, I've scheduled your hearing for May 18, 2023 at 11:00 am per the attached hearing letter.

Please feel free to contact me with any questions or concerns.

Sincerely,

Kelli D. Buchanan
Board of Equalization Clerk

Enclosure

c: Assessor's Office w/Attachment



Pacific County BOARD OF EQUALIZATION

Kelli D. Buchanan, Clerk

DECISION REGARDING WAIVER OF FILING DEADLINE

Property Owners: Charles A. II & Kimberley Ingram
Mailing Address: 24199 SE Filbert Rd
Eagle Creek, OR 97022
Petition Number: 22-095
Parcel Number: 75019002002
Assessment Year: 2022 (Taxes Payable in 2023)

The Pacific County Board of Equalization acted at its April 11, 2023 meeting to approve the Request for Waiver of Filing Deadline regarding the petition referenced above.

Lisa Olsen, Chair

Kelli D. Buchanan
Board of Equalization Clerk

Date Mailed: 4/11/23

c: Pacific County Assessor's Office

TO: Pacific County Board of Equalization
FROM: Charles & ^{Kimberley} Ingram ^{KB}
RE: Parcel #75019002002
Request for Late Filing Deadline – Thursday, September 22, 2022

I am requesting a late filing regarding the Board of Equalization petition referenced above for the following reason:

I was unable to file the petition by the September 12, 2022 filing deadline because of a natural disaster occurring shortly before the time for filing. See my email to the Assessor's Office dated September 12, 2022 at 5:43pm for more detailed information.

I understand that in order to waive the filing deadline and get my petition reinstated, my request for late filing must meet one of the criteria listed in WAC 458-14-056(3), a copy of which was provided to me.

Charles A. Ingram # 9-20-22
Petitioner Date



Kelli Buchanan

From: Becky Nissell
Sent: Tuesday, September 13, 2022 6:44 AM
To: Charles Ingram; Assessor
Cc: Kelli Buchanan
Subject: RE: 2022-2023 Value assessment

Mr. Ingram,

I'm forwarding this to Kelli Buchanan who is the Clerk of the Board of Equalization to address the filing of your petition.

Sincerely,

Becky Nissell
Chief Deputy
Pacific County Assessor's Office
PO Box 86
South Bend, WA 98586
(360) 875-9300 Ext. 2210
bnissell@co.pacific.wa.us



From: Charles Ingram <ejhswrestling@gmail.com>
Sent: Monday, September 12, 2022 7:00 PM
To: Assessor <assessor@co.pacific.wa.us>
Subject: Re: 2022-2023 Value assessment

Hi
Charles Ingram again.
Correction the property is on 279th. The exact address is 27907 J In Ocean Park Wa. 98640.

Thanks Again
Charles Ingram

On Mon, Sep 12, 2022 at 5:43 PM Charles Ingram <ejhswrestling@gmail.com> wrote:

Hi
I am Charles Ingram. I own a small cabin just off 179th an J lane in Ocean Park. We received our assessment value in the mail. Our cut off date to contest was on Sept. 12th of this year.

The house is in need of much needed repair and is in no way turnkey condition as your assessment would suggest. We have been making repairs but it is a slow process as I only have so much vacation time available to work on it.

I am asking for a one week extension. We experienced a 4 day power outage for high fire danger and high winds. In the Eagle Creek Or area. Because of this I was not able to access the information needed to complete the form. It was all on my computer and we had no power or internet.

I have done all the research and have the information needed to complete the form and can now access it.

Thank you for your consideration.

Charles Ingram.

HTML has links - PDF has Authentication

PDF **WAC 458-14-056****Petitions—Time limits—Waiver of filing deadline for good cause.**

(1) **Introduction.** This rule explains how the owner or person responsible for the payment of property taxes may petition the board of equalization for a change in the assessed valuation of their property as described in RCW 84.40.038.

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

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

(i) WAC 458-14-015 Jurisdiction of county boards of equalization.

(ii) WAC 458-14-066 Requests for valuation information—Duty to exchange documentary information—Time limits.

(iii) WAC 458-14-076 Hearings on petitions—Withdrawal.

(2) **Filing petition - Time limits.** The method for appealing a county assessor's determination as to the valuation of property or to any other types of county assessor determinations is by submitting a properly completed and timely filed taxpayer petition to the county board of equalization.

A taxpayer's petition for review of the assessed valuation of property by the assessor or for review of any of the types of appeals listed in WAC 458-14-015 must be filed in duplicate with the board. Petition forms are available from the clerk of the board and from the assessor's office.

The deadline for filing the petition with the board must be the later of:

(a) July 1st of the year of assessment or determination;

(b) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessment, change of value notice, or other notice was mailed; or

(c) Thirty days, or up to sixty days if a longer time period was established by the county legislative authority, from the date the assessor electronically:

(i) Transmitted the assessment, change of value notice, or other notice; or

(ii) Notified the owner or person responsible for payment of taxes that the assessment, change of value notice, or other notice was available to be accessed by the owner or other person.

(3) Late filing of petition - Waiver of filing deadline. No late filing of a petition will be allowed except as provided in this subsection. The board may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause, as defined in this subsection, for the late filing. However, the board must waive the filing deadline for the circumstance described under (g) of this subsection if the petition is filed within a reasonable time after the deadline.

A petition that is filed after the deadline without a showing of good cause must be dismissed unless, after the taxpayer is notified by the board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The board must decide a taxpayer's claim of good cause without holding a public hearing on the claim and must promptly notify the taxpayer of the decision, in writing. The board's decision regarding a waiver of the filing deadline is final and not appealable to the state board of tax appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

(a) The taxpayer was unable to file the petition by the filing deadline because of a death or serious illness of the taxpayer or of a member of the taxpayer's immediate family occurring at or shortly before the time for filing. For purposes of this subsection, the term "immediate family" includes, but is not limited to, a grandparent, parent, brother, sister, spouse, domestic partner, child, grandchild, or domestic partner's child or grandchild.

(b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of all of the following:

(i) The taxpayer was absent from his or her home or from the address where the assessment notice or change of value notice is normally received by the taxpayer. If the notice is normally mailed by the assessor to a mortgagee or other agent of the taxpayer, the taxpayer must show that the mortgagee or other agent was required, pursuant to written instructions from the taxpayer, to promptly transmit the notice and failed to do so;

(ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this rule prior to the filing deadline; and

(iii) The filing deadline is after July 1st of the assessment year.

(c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading written advice as to the proper filing requirements by either a board member or board staff, the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.

(d) The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake occurring at or shortly before the time for filing.

(e) The taxpayer was unable to file the petition by the filing deadline because of a delay or loss related to the delivery of the petition by the postal service. The taxpayer must be able to provide documentation from the postal service of the delay or loss.

(f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.

(g) The taxpayer was not sent a change of value notice under RCW 84.40.045 for the current assessment year and can demonstrate the property value did not change from the previous assessment year.

(4) **Mailing of petition.** If a petition is filed by mail it must be postmarked no later than the filing deadline. If the filing deadline falls on a Saturday, Sunday, or holiday, the petition must be filed on or postmarked no later than the next business day.

(5) **Completed petition.** A petition is properly completed when all relevant questions on the form provided or approved by the department have been answered and the answers contain sufficient information or statements to apprise the board and the assessor of the reasons for the appeal.

A petition that merely states the assessor's valuation is too high or the property taxes are excessive, or similar types of statements, is not properly completed and will not be considered by the board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be considered properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales, valuation evidence, or other documentary evidence not submitted at the time the petition is filed must be provided by the taxpayer to the assessor and the board at least twenty-one business days, excluding legal holidays, prior to the board hearing.

A copy of the completed petition must be provided to the assessor by the clerk of the board. Any petition not fully and properly completed cannot be considered by the board and a notice of the board's rejection of the petition must be promptly mailed to the taxpayer. WAC 458-14-066 provides an explanation of the availability, use and exchange of valuation and other documentary information prior to the hearing before the board.

(6) **Pending appeal.** If the taxpayer has an appeal pending with the board, the state board of tax appeals, or with a court of law, and the assessor notifies the taxpayer of a change in property valuation, then the taxpayer is required to file a timely petition with the board in order to preserve the right to appeal the change in valuation.

Example. A taxpayer appeals a decision of the board to the board of tax appeals regarding a value for the 2013 assessment year. The appeal is pending when the assessor issues a change in value notice for the 2014 assessment year, so the taxpayer must still file a timely petition appealing the valuation for the 2014 assessment year in order to preserve his or her right to appeal the 2014 assessed value.

[Statutory Authority: RCW **84.08.010**, **84.08.070**, and **84.48.200**. WSR 18-24-109, § 458-14-056, filed 12/4/18, effective 1/4/19. Statutory Authority: RCW **84.08.010**, **84.08.070**, **84.08.080**, **84.48.200**, **84.52.0502**, and **84.55.060**. WSR 15-03-087, § 458-14-056, filed 1/21/15, effective 2/21/15. Statutory Authority: RCW **84.08.010**, **84.08.070**, **84.48.080**, **84.48.200**, **84.52.0502**, **84.55.060**. WSR 14-14-023, § 458-14-056, filed 6/23/14, effective 7/24/14. Statutory Authority: 2009 c 521. WSR 10-07-133, § 458-14-056, filed 3/23/10, effective 4/23/10. Statutory Authority: RCW **84.08.010**, **84.08.070**, and **84.48.200**. WSR 06-13-034, § 458-14-056, filed 6/14/06, effective 7/15/06; WSR 95-17-099, § 458-14-056, filed 8/23/95, effective 9/23/95; WSR 90-23-097, § 458-14-056, filed 11/21/90, effective 12/22/90.]

AY 2022 FOR 2023 TAXES

BOARD OF EQUALIZATION

PRESENTATION

SUBMITTED BY

Connie Williams
Chief Appraiser
Pacific County Assessor's Office

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AY 2022 FOR 2023 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.

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.

Pacific County, along with the entire state of Washington, 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. On an annual revaluation cycle, one zone is physically inspected each year while the other five zones are updated statistically using sales ratio analysis. Each zone is divided into 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. An annual revaluation cycle results in the revaluation of all properties every year.

During the inspection cycle, properties are physically inspected to check for any changes that might have occurred over the past 6 years since the last inspection. During the inspection, properties are also reviewed for quality, condition and characteristics. New photos are taken and any changes are noted. The appraiser generally knocks on the door and talks to the owner, if possible. She will let them know why she is there and what the inspection will include. She will also ask questions regarding the property as needed. The inspection generally takes only a few minutes unless there are significant changes since the last inspection.

Zone 6 was the physical inspection area for this cycle. Zone 6 includes all properties inside the city limits of Raymond and South Bend as well as the areas of Tokeland and Grayland.

One specifically notable area on this inspection cycle was the washaway area near Grayland. It has been valued very low for many years due to the erosion issues. Over the past couple of years it appears that buyers believe the erosion has stabilized enough that they are purchasing property in what is considered the 'red zone' and the area previously included in the 'red zone'. The sales in that area have increased in number and in price and are similar to sales outside the 'red zone'. The result is that assessed values have increased significantly in that area. Another type of property, outside the physical inspection area, that had very large increases were RV/Camping lots. This was especially

true on the north end of the Long Beach peninsula. RV/Mobile Home parks and gas station/mini-marts also had very large increases due to recent sales.

Most property owners don't understand that taxes do not generally go up or down at the same rate as the assessed value. It is generally the amount of taxes due, or believed likely would be due, that drives property owners to file an appeal. Taxes are based on the overall districts assessed value, approved levies, bonds and budgets. The property owner benefits from understanding this process. The newspaper has done several articles on property value increases which has been helpful in informing property owners of the rapidly increasing real estate market. The Assessor has also submitted helpful articles to the newspaper to help property owners understand how the process works. 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". Explaining that as the market changes so will the assessed values even when there is no physical change to the property and that the previous year's sales determine changes in assessed value whether increasing, decreasing or staying flat helps educate the property owner. During the 30-day appeal window, the Assessor's office tries to talk to owners who plan to appeal to help them understand how the process works. By having a conversation with the owner any corrections can be made before the property goes through the appeal process. Talking to the property owner helps the Assessor correct any errors and gives the property owner a better understanding of the assessment process. The appeal process can be very time consuming for all parties and very intimidating for the property owner. It's beneficial to everyone if we can resolve any issues prior to going through the appeal process. Property owners understanding the assessment process often results in fewer appeals.

Washington State Department of Revenue (DOR) performs a *Real Property Ratio Study* annually to determine the level of assessment for each county. The 2022 Real Property Ratio is slightly higher than last year which was 89.9 but remains low this year at only 91.7. This is due to the continued increasing market. Ratios are considered to be 'conforming' when they are between 90%-110% per International Association of Assessing Officers (IAAO) standards. DOR uses sales from May 1 through April 30 for the Real Property Ratio Study. The Assessor is required to use sales from January 1 through December 31. This leaves all of January through April, 4 months past the assessment date, for sales to close that are not included in the Assessor's annual update. The result in a rapidly increasing market is a lower overall DOR sales study ratio. DOR also performs a *Valid Sales Study* report 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. That study also includes analysis of how different types of property and different assessment levels relate to each other. The results of Valid Sales Study reports show Pacific County meets or exceeds all IAAO standards.

It is the goal of the Assessor's office to have fair and equitable assessments. DOR reports show that the Assessor's office is meeting its goal.

AY2022 FOR 2023 TAXES

These are very generalized statements and there are property increases outside these ranges.

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

Generally, increases for improved properties were around 30%-40% and about 60% for ocean front homes. Increases for RV/camp lot properties were well over 100%. Bare land lots increased between 50%-100% overall depending on location and type of lot with lesser increases outside the surfside area at 5%-20%.

Condos increased between about 20%-70% depending on type/location.

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

Generally, increases were around 30%-40% with some higher increases between 70%-100% for RV/camp lot properties and bare land properties. There was a small area in the Oceanside plat area that had very minimal land values of \$100-\$500 that were increased to \$1,000-\$5,000 due to multiple sales there.

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

Generally, increases were about 30% - 35% for improved properties and about 20% for land properties in the Long Beach - Seaview area. The area from Long Beach north on the west side of Hwy 103 ranged from 25% - 55% depending on location and type of property (includes ocean front property).

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

Generally, increases were around 20% - 35% overall.

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 .

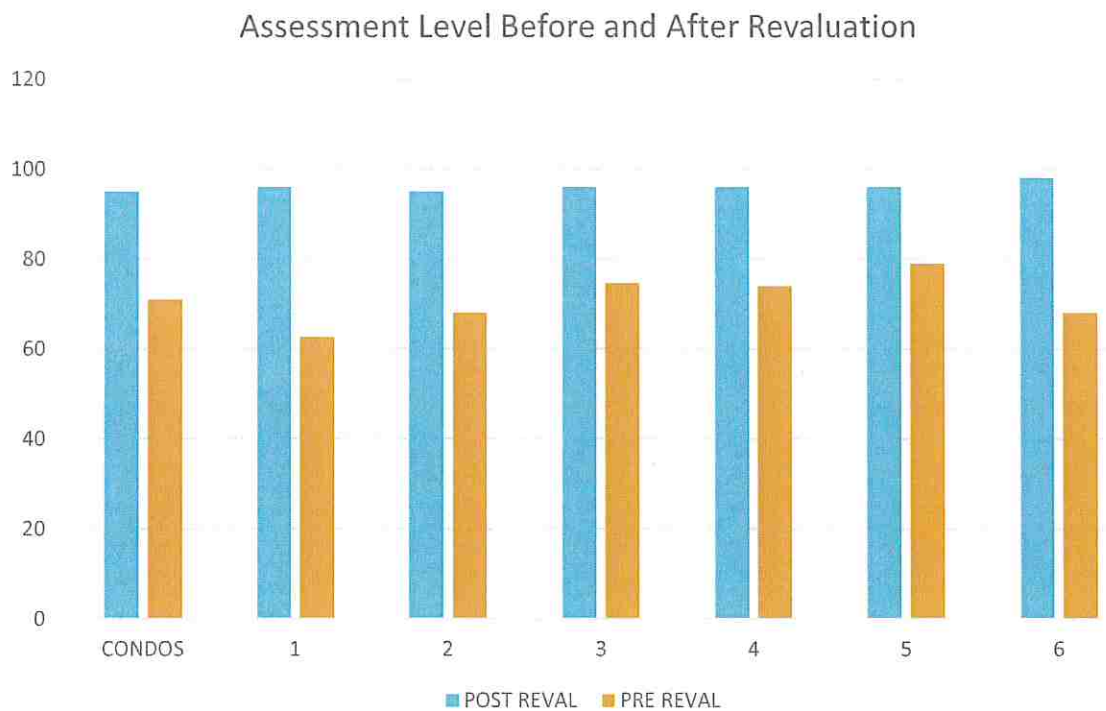
Generally, increases were about 20%-35% overall.

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

This was the physical inspection area. Values go up and down based what is noted during the physical inspection including corrections to property characteristics, condition changes, new construction etc. The increases and decreases can vary greatly in the physical inspection zone as most property hasn't had an inspection for 6 years.

Zone 6 continued - NOTEABLE: The washaway area near Grayland has been valued very low for many years due to the erosion issues. Over the past couple of years, people believe the erosion has slowed enough that they are purchasing property in what is considered the 'red zone' and previously coded 'red zone' area. The sales in that area have increased in number and in price and are similar to sales outside the 'red zone'. The assessed values have increased 100% to 300% and more based on the sales in that area.

This graph shows the level of assessment (ratio) for each zone before and after revaluation.





STATE OF WASHINGTON
DEPARTMENT OF REVENUE

October 06, 2022

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 2022 real property ratio for your county as 91.7 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

SUBJECT

Parcel # 73026010003
 Owner MCDOWELL FAMILY LLC
 Address 3812 K PL
 Land Size 0.11
 Deed # #N/A
 Assess Date 1/1/2020
 Assessed Value \$313,100
 Parcels 1
 Year Built 1997
 Style/Class Two Story
 Sq Ft 1848
 Bsmt
 Quality Average+
 Condition Good
 Garage Attached Garage (SF) 300
 Sale Ratio
 Price per SQ.FT. \$169.43

Comments

SALE 1

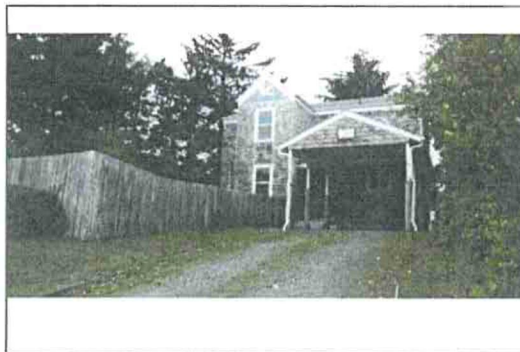
Parcel # 73026025006
 Owner JUDD, TRAVIS J & AMANDA M
 Address 4607 K PL
 Land Size 0.11
 Deed # 3186168
 Sale Date 4/24/2019
 Sale Price \$309,900
 Parcels in Sale 1
 Year Built 1983
 Style/Class Two Story
 Sq Ft 1664
 Bsmt
 Quality Average +
 Condition Average
 Garage
 Sale Ratio 89.20%
 Price per SQ.FT. \$186.24

Comments Inferior in size, age and condition than subject.

SALE 2

Parcel # 73026035003
 Owner YOUNG, DONALD C & JANICE J
 Address 1902 OCEAN BCH BLVD S
 Land Size 0.11
 Deed # 3187021
 Sale Date 6/8/2019
 Sale Price \$289,000
 Parcels in Sale 1
 Year Built 2009
 Style/Class 1 1/2 Story Finished
 Sq Ft 1568
 Bsmt
 Quality Average
 Condition Average
 Garage Detached Garage (SF) 308
 Sale Ratio 91.90%
 Price per SQ.FT. \$184.31

Comments Inferior in size, quality and condition than subject. Newer than subject.



Zone Map

