



RULE-MAKING ORDER

CR-103P (May 2009)
(Implements RCW 34.05.360)

Agency: Department of Revenue

Permanent Rule Only

Effective date of rule:

Permanent Rules

- 31 days after filing.
- Other (specify) _____ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?

- Yes
 - No
- If Yes, explain:

Purpose: Amendments to ten rules in chapter 458-53 WAC are as follows: WAC 458-53-020; 458-53-030; 458-53-050; 458-53-070; 458-53-080; 458-53-100; 458-53-140; 458-53-160; 458-53-200; and 458-53-210. The following three rules are not being repealed or amended and will remain the same: WAC 458-53-095, 458-53-105, and 458-53-135. These rules describe procedures for determination of indicated ratios of real and personal property for each county to accomplish the equalization of property values. Procedures in this chapter are designed to promote uniformity and equity in property taxation throughout the state.

Citation of existing rules affected by this order:

Repealed:

Amended: WAC 458-53-020; 458-53-030; 458-53-050; 458-53-070; 458-53-080; 458-53-100; 458-53-140; 458-53-160; 458-53-200; and 458-53-210.

Suspended:

Statutory authority for adoption: RCW 84.08.010, 84.08.070; and 84.48.075

Other authority :

PERMANENT RULE (Including Expedited Rule Making)

Adopted under notice filed as **WSR 16-06-110** on **March 2, 2016**.

Describe any changes other than editing from proposed to adopted version:

- WAC 458-53-070, in subsection (4) on page 6, deleted “valid”;
- WAC 458-53-080, in subsection (1) on page 7, deleted “situated” and replace with “located”;
- WAC 458-53-080, in subsection (1) on page 7, added the sentence: “In the case of a county generated sales study (see WAC 458-53-100), the county may use a representative sample of all such transactions with the prior written approval of the department.”;
- WAC 458-53-100, in subsection (2)(j) on page 8, added “current year’s” and deleted “(e)” and replaced with “(f)”;
- WAC 458-53-100, in subsection (4)(j) on page 9, added “current year’s” and deleted “(e)” and replaced with “(f)”;
- WAC 458-53-200, in subsection (2) on page 11, deleted “department’s property tax assistant director” and replaced with “department”;
- WAC 458-53-200, in subsection (3) on page 11, deleted “only the current” and replaced with “the prior”; and
- Deleted entire “Repealer” on page 12 concerning WAC 458-53-095, 458-53-105, and 458-53-135.

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: _____ phone () _____
 Address: _____ fax () _____
 e-mail _____

Date adopted:

May 10, 2016

NAME

Kevin Dixon

SIGNATURE

TITLE

Rules Coordinator

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: May 10, 2016

TIME: 8:47 AM

WSR 16-11-031

**Note: If any category is left blank, it will be calculated as zero.
No descriptive text.**

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

Federal statute:	New	Amended	Repealed
Federal rules or standards:	New	Amended	Repealed
Recently enacted state statutes:	New	Amended 2	Repealed

The number of sections adopted at the request of a nongovernmental entity:

New	Amended	Repealed
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The number of sections adopted in the agency's own initiative:

New	Amended 10	Repealed
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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

New	Amended	Repealed
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The number of sections adopted using:

Negotiated rule making:	New	Amended	Repealed
Pilot rule making:	New	Amended	Repealed
Other alternative rule making:	New	Amended	Repealed

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-020 Definitions. Unless the context clearly requires otherwise, the following definitions apply throughout this chapter:

(1) "Account" means a listing of personal property as shown on the county assessment record.

(2) "Advisory value" means a valuation determination by the department, made at the request of a county assessor.

(3) "Appraisal" means the determination of the market value of real property, or for real property classified under chapter 84.34 RCW, the determination of the current use value.

(4) "Assessed value" means the value of real or personal property determined by an assessor.

(5) "Audit" means the determination of the market value of personal property.

(6) "Average assessed value" is the total assessed value of a sample group of real or personal property divided by the number of properties in the sample group.

(7) "Average personal property market value" is the total value of a sample group as determined from personal property audits divided by the number of audits in the sample group.

(8) "Average real property market value" is the total sales price, less one percent, of a sample group of real property divided by the number of properties in the sample group, or the total appraised value of a sample group of real property divided by the number of appraisals in the same group.

(9) "Department" means the department of revenue.

(10) "Land Use Code" means the identification of each real property parcel by numerical digits as representations of the major use of the property. The Land Use Code is derived from the Standard Land Use Coding Manual as prepared by the Federal Bureau of Public Roads and includes use classifications specified by state law.

(11) "Market value" means the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. True and fair value is the same as market value or fair market value.

(12) "Personal property" means all taxable personal property required by law to be reported by a taxpayer.

(13) "Ratio" is the percentage relationship of the assessed value of real or personal property to the market value of real or personal property.

(14) "Ratio study" is the department's annual comparison of the relationship between the county assessed values of real and personal property with the market value of that property as determined by the department's analysis of sales, appraisals, and/or audits or the comparison of the relationship between the county assessed values of real property classified under chapter 84.34 RCW (current use) with the current use value of that property as determined by the department.

(15) "Real property" means all parcels of taxable real property as shown on the county assessment record.

(16) "Sales study" is the comparison of the assessed value of real property with the selling price of the same property.

(17) "Strata" refer to classes of property grouped by assessed value and/or use categories.

(18) "Stratification" means the grouping of the real or personal property assessment records into specific assessed value and/or use categories for ratio sampling and calculation purposes.

(19) "Stratum" refers to a grouping of property with a given range of assessed values and/or having the same use category.

(20) "Valid sale(s)" means a sale of real property that occurs between (~~August 1~~) May 1st preceding January of the current assessment year and (~~March 31~~) April 30th of the current assessment year, and the transfer document is a warranty deed or real estate contract, and the sale is not a type listed in WAC 458-53-080(2).

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

WAC 458-53-030 Stratification of assessment rolls—Real property. (1) **Introduction.** This rule explains the stratification process for real property. The stratification process is the grouping of real property within each county into homogeneous classifications based upon certain criteria in order to obtain representative samples. Stratification is used in determining the number of appraisals to be included in the ratio study and also for ratio calculation. The county's most current certified assessment rolls are used for stratification. Counties must stratify rolls using a land use code stratification system as prescribed by the department. (See RCW 36.21.100.)

(2) **Stratification(~~(—)~~) - Parcel count and total value(~~(—)~~) - Exclusions.** The stratification of the real property assessment rolls must include a parcel count and a total value of the taxable real property parcels in each stratum, excluding the following:

(a) Designated forest lands. (See chapter 84.33 RCW);

(b) Timberland classified under chapter 84.34 RCW. (See RCW 84.34.060);

(c) Current use properties in those counties where a separate study is conducted pursuant to WAC 458-53-095(3);

(d) State assessed properties; and

(e) State-owned game lands as defined in RCW 77.12.203(2).

(3) **Stratification(~~(—)~~) - By county.** For the real property ratio study, the assessment roll must be stratified for individual counties according to land use categories and substratified by value classes as determined by the department. Stratification will be reviewed at least every other year by the department to determine if changes need to be made to improve sampling criteria. After the strata have been determined, the department will notify the counties of the strata limits, and each county must provide the department with the following, taken from the county's assessment rolls:

(a) A representative number of samples, as determined by the department, in each stratum, together with:

(i) The name and address of the taxpayer for each sample;

(ii) The land use code for each sample;

(iii) The previous year's assessed value for each sample;

(iv) The current year's assessed value for each sample; and

~~((iv))~~ (v) The actual number of samples;

(b) The total number of real property parcels in each stratum;

and

(c) The total assessed value in each stratum for both the previous year and the current year.

(4) **Counties to provide information timely.** The stratification information described in subsection (3) of this rule must be provided by the counties to the department in a timely manner to enable the department to certify the preliminary ratios in accordance with WAC 458-53-200(1). Failure to provide the information in a timely manner will result in the department using its best estimate of stratum values to calculate the real property ratio.

(5) **Standard two-digit land use code.** The following two-digit land use code will be used as the standard to identify the actual use of the land. Counties may elect to use a more detailed land use code system using additional digits, however, no county land use code system may use fewer than the standard two digits.

RESIDENTIAL

- 11 Household, single family units
- 12 Household, 2-4 units
- 13 Household, multiunits (5 or more)
- 14 Residential condominiums
- 15 Mobile home parks or courts
- 16 Hotels/motels
- 17 Institutional lodging
- 18 All other residential not elsewhere coded
- 19 Vacation and cabin

MANUFACTURING

- 21 Food and kindred products
- 22 Textile mill products
- 23 Apparel and other finished products made from fabrics, leather, and similar materials
- 24 Lumber and wood products (except furniture)
- 25 Furniture and fixtures
- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 32 Stone, clay and glass products
- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing
- 36 Not presently assigned
- 37 Not presently assigned
- 38 Not presently assigned
- 39 Miscellaneous manufacturing

TRANSPORTATION, COMMUNICATION, AND UTILITIES

- 41 Railroad/transit transportation
- 42 Motor vehicle transportation

This rule was adopted May 10, 2016 and becomes effective June 10, 2016. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

- 43 Aircraft transportation
- 44 Marine craft transportation
- 45 Highway and street right of way
- 46 Automobile parking
- 47 Communication
- 48 Utilities
- 49 Other transportation, communication, and utilities not classified elsewhere

TRADE

- 50 Condominiums - Other than residential condominiums
- 51 Wholesale trade
- 52 Retail trade - Building materials, hardware, and farm equipment
- 53 Retail trade - General merchandise
- 54 Retail trade - Food
- 55 Retail trade - Automotive, marine craft, aircraft, and accessories
- 56 Retail trade - Apparel and accessories
- 57 Retail trade - Furniture, home furnishings and equipment
- 58 Retail trade - Eating and drinking
- 59 Other retail trade

SERVICES

- 61 Finance, insurance, and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services
- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

CULTURAL, ENTERTAINMENT AND RECREATIONAL

- 71 Cultural activities and nature exhibitions
- 72 Public assembly
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps
- 76 Parks
- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment, and recreational

RESOURCE PRODUCTION AND EXTRACTION

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use chapter 84.34 RCW
- 84 Fishing activities and related services

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- 85 Mining activities and related services
- 86 ~~((Not presently assigned))~~ Marijuana grow operations
- 87 Not presently assigned
- 88 Designated forest land under chapter 84.33 RCW
- 89 Other resource production

UNDEVELOPED LAND AND WATER AREAS

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas
- 94 Open space land classified under chapter 84.34 RCW
- 95 Timberland classified under chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

WAC 458-53-050 Land use stratification, sales summary and abstract report. Stratification of the assessment rolls, the annual sales summary, and the abstract report to the department for real property will be based on the following abstract categories:

Abstract Category	Land Use Code
1. Single family residence	11, 14, 18, 19
2. Multiple family residence	12, 13
3. Manufacturing	21 through 39
4. Commercial	15, 16, 17, 41-49, 50-59, 61-69, 71-79
5. Agricultural	81
6. Agricultural (current use law)	83
7. Forest lands (chapter 84.33 RCW)	88
8. Open space (current use law)	94
9. Timberland (current use law)	95
10. Other	82, 84, 85, <u>86</u> , 89, 91, 92, 93, 96-99

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-070 Real property sales studies. (1) **Sales study data.** The basis of the real property ratio study is data obtained from real estate excise tax affidavits from each county. The department will supplement the sales study with appraisals when it is determined that the sales are insufficient to represent the level of assessment. The appraisals will be selected according to criteria set forth in WAC 458-53-130.

(2) **Time period for data used.** The sales study will only use sales occurring in the ~~((eight-month))~~ twelve-month period between ~~((August-1))~~ May 1st preceding January of the current assessment year and ~~((March-31))~~ April 30th of the current assessment year.

(3) **Deduction from sale price.** One percent will be deducted from the sale price shown on all valid real estate excise tax affidavits as an adjustment for values transferred that are not assessable as real property.

(4) **Sales not included in the study~~((--))~~ - Assessment rolls using other than market value~~((--))~~ - New construction.** Individual sales that show a sale price to assessed value ratio of under twenty-five percent, or over one hundred seventy-five percent shall be excluded from consideration in the study. However, if the number of individual sales meeting either one of these criteria exceeds five percent of the total number of valid sales for a county, then these sales shall be considered in the sales study.

(a) The exclusion of valid sales in accordance with this subsection shall not apply in situations where other than market value of a particular type of property is being listed on the assessment rolls of the county, as disclosed in any examination by the department. If other than market value is being listed on the assessment rolls for a particular type of real or personal property and, after notification by the department, is not corrected, the department shall adjust the ratio of that type of property, which adjustment shall be used in determining the county's indicated personal or real property ratio. When a particular type of property is found to be at other than market value, that type of property shall be separated from the other properties in the computation of the ratio. The department shall compile the total assessed value and total market value for that type of property, and it shall be included in the ratio as provided in WAC 458-53-135(3) and 458-53-160(3).

(b) The exclusion of valid sales in accordance with this subsection shall not apply to sales of property on which there is new construction value that has not yet been placed on the county assessment roll.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-080 Real property sales sample selection. (1) **Sales included.** Except as provided in subsection (2) of this section, the sales study shall consider all transactions involving a warranty deed

or a real estate contract that occurred during the ~~((eight-month))~~ twelve-month period described in WAC 458-53-070(2). Sales of mobile homes located on land owned by the owner of the mobile home shall also be included in the real property ratio study when the mobile home meets the definition of real property as defined in RCW 84.04.090. ~~((In the case of a county generated sales study (see WAC 458-53-100), the county may use a representative sample of all such transactions with the prior written approval of the department.))~~ Sales of mobile homes on leased land should be included in the invalid sales report utilizing a code 27 and the comment "MH on leased land." In the case of a county generated sales study (see WAC 458-53-100), the county may use a representative sample of all such transactions with the prior written approval of the department.

(2) **Sales excluded.** Sales or transfers of real property involving instruments other than a warranty deed or real estate contract shall not be considered in the sales study. The following types of sales transactions are examples of sales to be excluded from the sales study, regardless of the type of sale instrument used. Differences from the numerical coding designations set forth in this example may be used by individual counties with prior approval from the department.

NUMERICAL CODE	TYPE OF TRANSACTION
1	Family - <u>A</u> sale between relatives.
2	Transfers within a corporation by its affiliates or subsidiaries.
3	Administrator, guardian or executor of an estate.
4	Receiver or trustee in bankruptcy or equity.
5	Sheriff or bailee.
6	Tax deed.
7	Properties exempt from taxation (nonprofit, government, etc.).
8	Individual sales with assessment-to-sales ratios of less than twenty-five percent or greater than one hundred seventy-five percent except as provided in WAC 458-53-070.
9	Quitclaim deed.
10	Gift deed; love and affection deed.
11	Seller's or purchaser's assignment of contract or deed - <u>T</u> ransfer of interest.
12	Correction deed.
13	Trade - <u>E</u> xchange of property between same parties.
14	Deeds involving partial interest in property, such as one-third or one-half interest. (If transfer involves total interest i.e., one hundred percent of the property, sale is valid.)
15	Forced sales - <u>T</u> ransfers in lieu of imminent foreclosure, condemnation or liquidation.
16	Easement or right of way.
17	Deed in fulfillment of contract ((on a current transaction, a contract with a fulfillment deed is a valid sale))) .
18	Property physically improved after sale.

NUMERICAL CODE	TYPE OF TRANSACTION
19	Timber or forest land.
20	Bare lots platted within the ((eight-month)) <u>twelve-month</u> time period described in WAC 458-53-070(2), with less than twenty percent sold.
21	Plottage - <u>When</u> a larger unit of land is being assembled and an adjoining property is sold at a price significantly different from the price of property of a similar type.
22	\$1,000 sale or under.
23	Lease - <u>Assignment</u> , option, leasehold.
24	Classified as "current use" under chapter 84.34 RCW as of date of sale.
25	Change of use where rezoning takes place.
26	Current year segregations that have not been appraised.
27	Other - <u>Necessary</u> to identify reason.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-100 County generated sales studies. (1) **Sales data provided by county.** ~~((When))~~ Sales data ~~((is))~~ provided to the department by counties in accordance with these rules and subject to audit by the department, ~~((the data))~~ shall be used by the department to determine the indicated real property ratio. The data provided shall be in the form of two reports, a report consisting of data from valid sales, and a report listing those sales deemed to be invalid.

(2) **Report of valid sales.** The county generated sales report consisting of data from valid sales shall include the following information for each valid sale:

(a) The real estate excise tax affidavit number.

(b) The transfer instrument type.

~~((c))~~ (c) The parcel number(s), or other file identification number(s).

~~((e))~~ (d) The date of sale.

~~((d))~~ (e) The sale price of the transaction.

~~((e))~~ (f) The sale price of the transaction reduced by one percent.

~~((f))~~ (g) The land use code for the sale property.

~~((g))~~ (h) The current assessed value on the county's assessment roll for the sale property.

~~((h))~~ (i) The previous year's assessed value.

(j) A ratio determined by dividing the current year's assessed value by the adjusted sale price (the adjusted sale price is the amount determined in ~~((e))~~ (f) of this subsection).

(3) **Summary of valid sales data.** The county generated sales report shall also contain a summary of the sales information arranged according to land use categories and assessed value strata designated by the department for each county. The summaries for each stratum shall include:

(a) The total number of sales;

- (b) The total assessed value of all sale property;
- (c) The total adjusted sale price for all sales;
- (d) The total average assessed value; and
- (e) The total average adjusted sale price.

(4) **Report of invalid sales.** The county generated sales report consisting of data from invalid sales shall include the following information for each invalid sale:

- (a) The real estate excise tax affidavit number.
- (b) The transfer instrument type.
- (c) The parcel number(s), or other file identification number(s).
- ~~((+e))~~ (d) The date of sale.
- ~~((+d))~~ (e) The sale price of the transaction.
- ~~((+e))~~ (f) The sale price of the transaction reduced by one percent.
- ~~((+f))~~ (g) The land use code for the sale property.
- ~~((+g))~~ (h) The current assessed value on the county's assessment roll for the sale property.
- ~~((+h))~~ (i) The previous year's assessed value.

(j) A ratio determined by dividing the current year's assessed value by the adjusted sale price (the adjusted sale price is the amount determined in ~~((+e))~~ (f) of this subsection).

~~((+i))~~ (k) The appropriate numerical code (see WAC 458-53-080) or the matching description of the reason for determining that the sale was invalid. If numerical code number 27 is used, the reason for determining that the sale was invalid shall be described.

(5) **Sales report~~((—))~~ - When submitted.** The county generated sales report shall be submitted as soon as possible following the close of the assessment rolls on May 31st and, for sales of property involving new construction, as soon as possible following August 31st.

AMENDATORY SECTION (Amending WSR 02-14-031, filed 6/24/02, effective 7/25/02)

WAC 458-53-140 Personal property ratio study. (1) Introduction.

This rule provides information about the personal property ratio study, including the basis for a county's personal property ratio, the determination of strata for each county, and the effect of the discovery of omitted property on the ratio study.

(2) **Basis for personal property ratio.** The basis for a county's personal property ratio will be valuation data with respect to personal property from the three years preceding the current assessment year.

(3) **Stratification of rolls.** Determination of strata for each county will be made by the department to ensure the selection of a representative audit sample and will be reviewed periodically. After the strata have been determined, the department will notify the counties of the strata limits and each county must provide the department with the following, taken from the county's assessment rolls:

- (a) A representative number of samples, as determined by the department, in each stratum, together with:
 - (i) The name and address of the taxpayer for each sample;
 - (ii) The previous year's assessed value for each sample; ~~((and))~~
 - (iii) The current year's assessed value for each sample; and

- (iv) The actual number of samples;
 - (b) The total number of personal property accounts in each stratum; and
 - (c) The total assessed value in each stratum for both the previous and the current years.
- (4) **Omitted property.** If the department discovers omitted property in a county, the results of the department's audit will be included in the ratio study.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-160 Indicated personal property ratio—Computation.

(1) **Determination of ratio for assessed value strata.** For each personal property assessed value stratum, excluding properties identified in WAC 458-53-070 (4)(a), an average assessed value, and an average market value shall be determined from the results of selected audit studies. The average assessed value for each stratum divided by the average market value determines the ratio for each assessed value stratum.

(2) **Determination of indicated market value.** The actual total assessed value of the county for each stratum divided by the ratio for each assessed value stratum, as determined by using the calculation set forth in subsection (1) of this section, determines the indicated market value of each stratum for the county.

(3) **Additional categories.** ~~((a))~~ The actual county total assessed values of properties identified in WAC 458-53-070 (4)(a) are added as a separate category to the total county assessed value. A ratio determined for these properties is applied against the total assessed value for the category to determine the indicated total market value for the category.

~~((b) If ten percent or more of the total personal property assessed value of a county consists of publicly owned timber sold by competitive bid to private purchasers, the assessed value of the timber is added as a separate category to the total county assessed value. A ratio determined for this property is applied against the total assessed value for this category to determine the indicated total market value for this category.)~~

(4) **Determination of county indicated ratio.** The sum of the actual total county assessed values is divided by the sum of the indicated market values to determine the county indicated personal property ratio.

(5) **Example.** The following illustration, using simulated values and ratios, indicates the ratio computation procedures for personal property.

STEP 1 - STRATUM AVERAGE VALUE AND RATIO COMPUTATIONS

Stratum	(1) Number of Samples	(2) Average Assessed Value of Samples	(3) Average Market Value of Samples	(4) Stratum Ratio (Col. 2 ÷ Col. 3)
\$ 0 - 74,999	25	\$ 17,000	\$ 22,000	.773
75,000 - 249,999	15	124,000	235,000	.528

This rule was adopted May 10, 2016 and becomes effective June 10, 2016. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

	(1)	(2)	(3)	(4)
Stratum	Number of Samples	Average Assessed Value of Samples	Average Market Value of Samples	Stratum Ratio (Col. 2 ÷ Col. 3)
Over - 250,000	10	850,000	960,000	.885

STEP 2 - APPLICATION OF STRATUM RATIOS TO ACTUAL COUNTY ASSESSED VALUES

Stratum	(1) Actual County Personal Property Assessed Values	(2) Ratio	(3) County Market Value Related to Actual Assessed Value (Col. 1 ÷ Col. 2)
\$ 0 - 74,999	\$21,500,000	.773	\$ 27,813,713
75,000 - 249,999	23,000,000	.528	43,560,606
Over - 250,000	50,000,000	.885	56,497,175
WAC 458-53-070 (4)(a) Properties	0		0
Totals	\$94,500,000		÷ \$127,871,499 = 73.9
County Indicated Personal Property Ratio			73.9%

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-200 Certification of county preliminary and indicated ratios—Review. (1) **Preliminary ratio certified to assessor.** The department shall annually determine the real property and personal property preliminary ratios for each county and shall certify these ratios to the county assessor on or before the first Monday in September.

(2) **Request for review.** Upon request of the assessor, a landowner, or an owner of an intercounty public utility or private car company, the department shall review the county's preliminary ratio with the requesting party and may make any changes indicated by such review. This review shall take place between the first and third Mondays of September. If the department does not certify the preliminary ratios as required by subsection (1) of this section, the review period shall extend for two weeks from the date of certification.

(3) **Review exclusions.** For the personal property ratio study, the prior year's audit results shall not be subject to review.

(4) **Certification of indicated ratios.** Prior to equalization of assessments pursuant to RCW 84.48.080 and after the third Monday of September, the department shall certify to each county assessor the indicated real and personal property ratios for that county.

This rule was adopted May 10, 2016 and becomes effective June 10, 2016. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.

AMENDATORY SECTION (Amending WSR 96-05-002, filed 2/8/96, effective 3/10/96)

WAC 458-53-210 Appeals. If an assessor, landowner, or owner of an intercounty utility or private car company has reviewed the ratio study as provided in WAC 458-53-200, that person or company may appeal the department's indicated ratio determination, as certified for that county, to the state board of tax appeals pursuant to RCW 82.03.130(5). The appeal to the state board of tax appeals must be filed (~~not~~) no later than fifteen days after the date of mailing of the certification.