

# 2024 County Revaluation Progress Report

County:

Assessor name:

Date:

Contact person for report:

Phone number:

Email:

## Section 1: Assessment roll parcel count - Countywide

\*To ensure correct formula calculations, please use the tab key to navigate through the form.

1. Complete the following table with the number of active parcels listed in the 2024 assessment roll. If your system will not provide a parcel breakdown then list only the totals.

### (A) (B) Primary real property parcels

For the purpose of this report, the term primary parcel means ownership interest of property rights identified and listed in the assessor’s records/assessment roll.

Reporting exempt parcels – Depending on your system, there may be subtle differences in reporting exempt parcels. In a typical situation, a fully exempt parcel would be counted on Line B and a partially exempt parcel would be counted on Line A.

### (C) Administrative or secondary parcels

Administrative parcels are considered secondary to the primary parcel counted in Lines A & B. If property or an owner qualifies for a program that requires administrative tracking of multiple values, then any additional (secondary) parcels, under one ownership, may be counted as administrative parcels on Line C.

Primary real property parcels	2024 Assessment roll number of parcels countywide
(A) Total of listed taxable parcels in county	
(B) Total of listed exempt parcels in county	
<b>Total primary parcels (A+B)</b>	
Administrative or secondary parcels	
(C) Total administrative or secondary parcels	
<b>Total primary &amp; admin. parcels (A+B+C)</b>	
(D) Number of personal property accounts for improvements on leased land (subject to inspection & revaluation).	

Comments:

2. What types of exempt properties listed in your 2024 assessment roll are included in the real property parcel count (item B in the previous table)?

DOR exempt	Government - Local	Less than \$500 AV
Seniors	Government - State	Native American - exempt
Multi-family	Government - Federal (RCW 84.14)	Historic (RCW 84.26)

Other – Please explain:

## Section 2: 2024 Revaluation progress/status

1. Complete the tables below regarding the revaluation activities completed during the 2024 assessment year. **Physical inspection number scheduled and completed** should reflect regularly scheduled revaluation inspections (as outlined on the current revaluation plan) and should not include additional inspections related only to sales confirmation, new construction, or appeals. Include the number of accounts for improvements on leased land (subject to inspection) if those accounts are typically listed on your personal property roll and not included in your number of parcels for real property.

Section 1 of the table should include the number of parcels that were physically inspected in the current inspection area. Section 2 should include the number of parcels that were statistically analyzed in the non-current inspection areas.

### Annual revaluation Section 1 - Current inspection area

Physical inspection & appraisal	Number of parcels scheduled	Number of parcels completed	Percent completed	Number of parcels with a change in total market value	Parcels with market value change as percent of scheduled
<b>Real property</b>					
Residential properties					
Commercial & industrial properties					
Other					
Exempt*					
<b>Total real property</b>					
Improvements on leased land (listed as PP accounts)					

### Section 2 - Non-current inspection areas

Statically analyzed parcels	Number of parcels scheduled	Number of parcels completed	Percent completed	Number of parcels with a change in total market value	Parcels with market value change as percent of scheduled
<b>Real property</b>					
Residential properties					
Commercial & industrial properties					
Other					
Exempt*					
<b>Total real property</b>					
Improvements on leased land (listed as PP accounts)					

\* May exclude government exempt parcels - valuation is not required while property is government owned. Indicate in comments if government exempt parcels have been excluded from the exempt line parcel count.  
Comments:

2. If you report only totals for revaluation activities completed in the table above, do these totals include listed exempt property?      Yes                  No

Comments:

3. Did you update the **market values** for all properties in the Current Use Program according to the annual revaluation cycle outlined in your revaluation plan?      Yes                  No

Comments:

4. Did you update the **current use values** for all properties in the Current Use Program according to the annual revaluation cycle outlined in your revaluation plan?      Yes                  No

Comments:

5. **Evidence for no change in value** - For properties with no change in assessed value for the 2024 assessment year, do you have appropriate market evidence to support these 2024 assessed values? This question applies to property within the current inspection area as well as the non-inspected areas that are being statistically updated.      Yes                  No

6. Use the following table to list the dates of completion for revaluation activities during the 2024 assessment year. Use actual dates. If the activity is not applicable to property type then leave blank.

Appraisal activity	Real property	Personal	New construction
Inspection completed			
Valuation and/or statistical updates completed			
Change of value notices last mailing			
Certification of assess roll to BOE			
BOE hearings completed			
Abstract sent to DOR			

Comments:

What methods did you employ during the 2024 assessment year to statistically update non-inspected properties to market value?

Method	Residential		Commercial/ industrial		Land	
Trending of improvement value	Yes	No	Yes	No	Yes	No
Trending of land value	Yes	No	Yes	No	Yes	No
Trending of total property value	Yes	No	Yes	No	Yes	No
Recalibrating valuation model	Yes	No	Yes	No	Yes	No
Multiple regression analysis	Yes	No	Yes	No	Yes	No

Other (Explain)

Comments for previous table:

### Section 3: New construction

Complete the following table regarding new construction (NC) activities during the 2024 assessment year. Current year -- For the purpose of this report a current year NC permit means a permit issued between August 1, 2023 – July 31, 2024. Do not include permits rolled over from last year that were previously counted.

	Assessment year 2024 totals
Number of permits issued between August 1, 2023 and July 31, 2024	
Permits reviewed and not needing inspection*	
Inspections required	
Inspections completed	
Permits remaining to inspect	

\*Permits not needing inspection would be minor permit items that would not affect value.

Comments:

1. Was all new construction placed on the assessment rolls for 2024? Yes    No  
 a) If no, what was the value of new construction not placed on the roll? (Estimate is OK)

b) Provide a brief explanation of new construction not placed on the roll.

2. Have all building permits issued before July 31, 2024 been reviewed and appraised? Yes    No

Comments:

3. Does your office have a minimum threshold for picking up new construction? Yes    No  
 If so, please describe. (Refer to RCW 36.21.080 regarding thresholds)

### Section 4: Resources

1. Budget No. 1 – Complete the following table regarding your proposed budget for the **2025 assessment year**. You may attach a copy of your proposed budget. The lines in the table for budget allocated to Treasurer and GIS Department will apply only to a few counties, such as Pierce Assessor-Treasurer or Skamania Assessment and GIS. We will deduct amounts allocated to those non-assessor functions. Comparisons are most fair when working with only assessor’s budget for all counties.

Category	2025 Budget amount
Furniture & fixtures/equipment/systems	
Staff wages & benefits	
Education & training	
Other:	
Extraordinary appropriations (a)	
<b>Total assessor’s budget (b)</b>	
Less: Non-assessment functions related to the treasurer (c)	
Less: Non-assessment functions related to GIS responsibilities	
<b>Budget for assessment functions</b>	

Comments:

(a) Represents non-recurring or one-time appropriations which are not expected or budgeted for annually (i.e. systems upgrade, office remodel, or expansion, etc.).

(b) Total assessor’s proposed budget should state the **total budget** for all assessor functions. This would include unstated categories that fall under the **other** category.

(c) Represents funding for non-assessment functions administered in some assessors’ offices (i.e., Treasurer functions or GIS responsibilities not related to property tax administration).

2. If you report an amount as an extraordinary or one-time appropriation, please describe the nature of the appropriation.

3. If you report an amount under non-assessment functions, please describe the nature of the appropriation.

4. Budget No. 2 - If your proposed budget includes inter-fund transfers (appropriations) to pay for central services provided by the county, complete the following table. If you do not complete the table, it will be assumed that you are not billed for and your budget does not include appropriations to pay for centralized services provided by your county.

Category of centralized service provided by county	2024 Budget amount
Office space (rent)	
Information/computer services	
County vehicles	
Software maintenance fees	
Other:	
<b>Total</b>	

Comments:



5. Office staffing - Complete the tables on pages 10-11 regarding your staffing levels during calendar years 2024 and 2025, or attach an organization chart for your office for each year.

**Note:**

- For temporary or part-time employees, compare the amount of time available with that of a full-time employee (FTE). For example, one person for six months plus one person for three months equals 3/4 FTE.
- Include assessor in staff count.
- Exclude staff whose primary duties are not generally an integral function of the assessor’s office, such as non-assessment related GIS or Treasurer functions.
- Please see the example below for how to report FTE’s in a small office.

**Example table for staffing**

Please review this example of how to report in a small office before completing the charts that follow.

Staffing category	Number of FTE’s actual budget for year 2023	Number of FTE’s proposed budget for year 2024
<b>Real property – valuation</b>	<b>X</b>	<b>X</b>
Managers/Chief Appraiser	0.000	0.000
<b>Appraisers – residential</b>	<b>X</b>	<b>X</b>
Supervisors/Leads	.750	.500
Appraisers	.500	.500
<b>Personal property – valuation</b>	<b>X</b>	<b>X</b>
Manager/Supervisors	.250	.250
<b>Property segregations &amp; mapping</b>	<b>X</b>	<b>X</b>
Segregation/Property transfer	.250	.250
<b>Special programs</b>	<b>X</b>	<b>X</b>
Senior programs	.250	.500
Total staff/FTE’s (include assessor)	2.00	2.00

Sample reviewed?      Yes                  No

**Staffing tables for you to complete**

Staffing category	Number of FTE's actual budget for year 2023	Number of FTE's proposed budget for year 2024
<b>a) Real property - valuation</b>	X	X
Managers/Chief appraiser		
<b>Appraisers - residential</b>	X	X
Supervisors/Leads		
Field Appraisers		
<b>Appraisers - commercial</b>	X	X
Supervisors/Leads		
Field appraisers		
<b>Other appraiser functions</b>	X	X
Field Appraisers - AG - current use		
Sales analysis, statistics in office		
<b>b) Personal property - valuation</b>	X	X
Manager/Supervisor		
Auditor		
<b>c) Property segregations &amp; mapping</b>	X	X
Manager/Supervisor		
Segregation/Property transfer		
GIS (see note 3)		
Cartographers		
<b>d) Levy</b>	X	X
Levy clerk		
<b>Subtotal</b>		

Staffing Category	Number of FTE's actual budget for year 2023	Number of FTE's proposed budget for year 2024
<b>e) Special programs</b>	<b>X</b>	<b>X</b>
Senior programs		
Exemption programs		
Current use programs (non-appraiser)		
<b>f) Information systems (assessor FTE's only)</b>	<b>X</b>	<b>X</b>
<b>g) Other FTE/Positions (total is okay)</b>	<b>X</b>	<b>X</b>
<b>h) Management/Administration</b> (Enter in this category only if the positions are not accounted for in preceding categories.)	<b>X</b>	<b>X</b>
Assessor		
Chief deputy		
<b>Subtotal</b>		
<b>Enter subtotals from page 10</b>		
<b>Total staff/FTE's – (Include assessor)</b>		

Comments for staffing tables:

6. Are all FTE's on a 40-hour per week schedule? If not, please explain.      Yes      No
7. Total of new employees (not positions) in 2023?
8. How many of your appraisers are accredited appraisers?  
Are any of your appraisers trainees?      Yes      No

## What to do next:

1. Save this fom.
2. Send to Marc Leverington at [MarcL@dor.wa.gov](mailto:MarcL@dor.wa.gov).

## Contact us

Property Tax Division  
Attn: County Performance & Administration  
Program  
Marc Leverington: 360-534-1421