

2023 PERSONAL PROPERTY COMPARISON

| COUNTY | NUMBER OF ACCTS. | DATE OF ROLL CERT. (a) | RATIO | | | AUDIT PROGRAM 2023 (b) | NUMBER APPEALS 2023 (c) | NUMBER APPEALS 2022 (c) |
|---------------|------------------|------------------------|--------------|--------------|--------------|------------------------|-------------------------|-------------------------|
| | | | 2021 | 2022 | 2023 | | | |
| ADAMS | 1,265 | 10/11/23 | 94.3 | 93.9 | 94.1 | Yes | 0 | 0 |
| ASOTIN | 610 | 10/26/23 | 75.1 | 81.8 | 81.4 | Yes | 0 | 0 |
| BENTON | 4,858 | 10/23/23 | 90.2 | 91.8 | 92.0 | Yes | 0 | 1 |
| CHELAN | 1,608 | 10/23/23 | 92.8 | 92.2 | 90.4 | No | 1 | 0 |
| CLALLAM | 2,052 | 10/03/23 | 92.3 | 92.4 | 91.3 | Yes | 0 | 0 |
| CLARK | 10,019 | 09/12/23 | 98.0 | 92.6 | 92.0 | Yes | 5 | 1 |
| COLUMBIA | 293 | 10/02/23 | 91.8 | 92.8 | 96.4 | Yes | 0 | 0 |
| COWLITZ | 2,851 | 10/31/23 | 97.5 | 96.8 | 97.5 | Yes | 0 | 0 |
| DOUGLAS | 1,104 | 10/23/23 | 100.0 | 95.3 | 95.8 | No | 0 | 0 |
| FERRY | 402 | 07/13/23 | 85.3 | 91.3 | 98.2 | No | 0 | 0 |
| FRANKLIN | 2,785 | 07/17/23 | 89.3 | 89.1 | 90.9 | No | 0 | 0 |
| GARFIELD | 281 | 09/07/23 | 89.7 | 90.5 | 93.1 | No | 0 | 0 |
| GRANT | 4,938 | 09/25/23 | 93.4 | 93.6 | 95.8 | Yes | 7 | 4 |
| GRAYS HARBOR | 2,266 | 11/30/23 | 100.0 | 99.9 | 98.4 | Yes | 13 | 0 |
| ISLAND | 2,026 | 09/21/23 | 94.1 | 95.5 | 93.3 | Yes | 0 | 0 |
| JEFFERSON | 498 | 11/01/23 | 100.0 | 99.9 | 95.5 | Yes | 0 | 0 |
| KING | 28,282 | 10/10/23 | 94.8 | 95.5 | 96.1 | Yes | 22 | 24 |
| KITSAP | 4,643 | 08/21/23 | 97.5 | 96.9 | 95.8 | Yes | 0 | 0 |
| KITTITAS | 1,411 | 10/18/23 | 97.5 | 95.6 | 97.4 | Yes | 4 | 0 |
| KLICKITAT | 1,674 | 11/13/23 | 97.5 | 96.2 | 95.2 | Yes | 0 | 0 |
| LEWIS | 2,915 | 11/02/23 | 94.1 | 95.4 | 95.9 | Yes | 14 | 0 |
| LINCOLN | 1,162 | 09/08/23 | 96.5 | 94.1 | 94.5 | Yes | 0 | 0 |
| MASON | 1,555 | 11/06/23 | 93.2 | 91.5 | 94.0 | Yes | 0 | 0 |
| OKANOGAN | 2,389 | 07/17/23 | 96.4 | 95.7 | 94.8 | Yes | 0 | 0 |
| PACIFIC | 954 | 08/24/23 | 96.1 | 99.1 | 97.6 | No | 0 | 0 |
| PEND OREILLE | 840 | 10/04/23 | 90.6 | 90.6 | 91.6 | No | 1 | 0 |
| PIERCE | 10,486 | 09/06/23 | 97.2 | 95.3 | 96.3 | Yes | 5 | 4 |
| SAN JUAN | 2,624 | 12/08/23 | 98.4 | 97.6 | 99.1 | No | 0 | 0 |
| SKAGIT | 2,431 | 09/20/23 | 95.4 | 94.8 | 94.7 | Yes | 0 | 1 |
| SKAMANIA | 548 | 07/31/23 | 95.9 | 99.0 | 100.0 | Yes | 0 | 0 |
| SNOHOMISH | 13,292 | 09/13/23 | 97.8 | 98.2 | 99.8 | Yes | 11 | 6 |
| SPOKANE | 10,663 | 09/15/23 | 97.1 | 95.3 | 95.6 | Yes | 0 | 0 |
| STEVENS | 1,615 | 09/22/23 | 96.8 | 94.8 | 92.4 | Yes | 0 | 0 |
| THURSTON | 6,546 | 08/14/23 | 97.4 | 94.3 | 93.5 | Yes | 0 | 1 |
| WAHKIAKUM | 288 | 09/29/23 | 96.2 | 97.5 | 96.2 | Yes | 0 | 0 |
| WALLA WALLA | 2,608 | 11/15/23 | 95.4 | 94.5 | 91.0 | No | 0 | 0 |
| WHATCOM | 5,177 | 10/06/23 | 97.1 | 97.3 | 95.7 | No | 1 | 0 |
| WHITMAN | 1,477 | 07/25/23 | 96.8 | 94.5 | 92.1 | Yes | 0 | 0 |
| YAKIMA | 3,786 | 10/09/23 | 95.0 | 96.3 | 93.8 | Yes | 0 | 0 |
| Total | 145,222 | | | | | | 84 | 42 |
| Mean | | | 94.73 | 94.60 | 94.59 | | | |
| Median | | | 96.10 | 95.30 | 95.20 | | | |

(a) Date of Roll Certification is the date DOR received copies of the certification.

(b) The level of audit varies in counties -- ranges from taxpayer sending IRS records with PP listing to an on-site inspection by a county auditor/appraiser.

(c) Appeals filed with Boards of Equalization--may include actual hearings, pending hearings, stipulations, and withdrawn petitions.

- The source for the number of personal property accounts and appeals is the 2023 County Statistics for Comparison Report