



Property Tax Review

June 2007

Volume 8, Issue 2

Implementing Session Changes

By Brad Flaherty, Assistant Director

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Welcome to the summer edition of the *Property Tax Review*. Inside you will find articles that we hope will be both informative and helpful.

This is our legislation issue that discusses the changes resulting from the 2007 Legislative Session and how those changes may impact you.

At the beginning of the Session, there were several proposals that would have resulted in major changes to the existing property tax system. Homestead exemptions and valuation caps received the most attention early on in the Session but, in the end, all of these proposals lost momentum and never came up for a vote. Instead, it appeared that the Legislature wanted to wait for the Supreme Court's decision on I-747 that was argued before the Court on May 8, 2007, with a decision to be reached later this year. If the Supreme Court upholds the Superior Court's decision, we are prepared to provide you with information about the decision and how that decision impacts you.

While there were no major changes to the property tax system, this Session had major impacts on the Department of Revenue's Property Tax Division. Legislation passed that allows us to accept nonprofit renewals electronically and eliminates the \$8.75 renewal fee. As a result, we will be working with our Information Services Division to develop and build an electronic application that will allow users to file their renewals over the Internet. We are excited about the prospects of eliminating the hand-processing of nearly 11,000 renewals each year.

The most significant impacts to the Division are in staffing levels. We were funded for six additional positions that are intended to provide assistance to local assessor's offices. Three of the positions will be in our County Performance and Administration Program and will be providing assistance to counties moving to annual revaluation cycles. The other three positions will be dedicated to our Advisory

Assistance Program, providing additional resources that will enable us to increase the number of advisory appraisals that we perform.

All in all, it was a very successful Legislative Session.

So, before heading off to start the hiring process, I want to take this opportunity to thank the staff and those of you that provided insight and comment during the Session. Without your assistance, many things simply would not have been accomplished.

Thanks again and enjoy this edition of the *Property Tax Review*. ♦

— Brad

Special points of interest:

- **Quarterly Reminders** (see page 3)
- **Upcoming Training** (see page 7)



Maximize Your Investment in PI

(No. . . this is not a stock tip)

By Cindy Boswell, Revaluation Specialist



May 31st is fast approaching, which means many of you will begin the next phase of your inspection or inspection/appraisal cycle as outlined in your revaluation plan. Whether you operate revaluation on an annual basis or on a cyclical basis--now is a good time to review, renew, and maximize your inspection process.

Physical Inspection Requirements

Physical inspection (PI) ensures that property records accurately reflect current land and improvement characteristics/attributes. In Washington, the assessor is required to inspect property at least once each 6 years if values are annually updated or inspect property once during each cycle when revaluation is on a multi-year cycle of 2 years, 3 years, or 4 years (RCW 84.41.030, RCW 84.41.041, WAC 458-07-015, & WAC 458-07-020). The International Association of Assessing Officers (IAAO) "Standard on Mass Appraisal of Real Property" recommends, "that properties be physically reviewed at least every four to six years." This standard has recently been reviewed by IAAO to consider inspection interval alternatives when a jurisdiction is effectively using digital image technology tools.

Assessor Access to Property

Property owners are required to allow access to the assessor for purposes of physical inspection of the property (RCW 84.40.025). <http://apps.leg.wa.gov/RCW/default.aspx?cite=84.40.025>

What are the minimum requirements for a physical inspection?

According to WAC 458-07-020, "physical inspection" means, at a minimum, an exterior observation of the property to determine whether there have been any changes in the physical characteristics that affect value. The property improvement record must be appropriately documented in accordance with the findings of the physical inspection."

<http://apps.leg.wa.gov/WAC/default.aspx?cite=458-07-015>

What happens if I don't finish my inspection phase?

According to WAC 458-07-015, the scheduled inspections must be completed. Before beginning inspections for the subsequent year, all current year inspections must be completed.

<http://apps.leg.wa.gov/WAC/default.aspx?cite=458-07-015>

Physical inspection is so costly why must we systematically inspect property?

Taxpayers have the right to expect accurate and equitable assessments. The most labor intensive and costly phase of a revaluation is the physical inspection process, but good records provide a foundation to achieve accurate and equitable assessments. "The quality of the available data will have a greater effect than anything else on valuation accuracy." Mass Appraisal of Property, International Association of Assessing Officers, 1999, P 30. All land and improvement data must be accurate and based on consistent standards--a recurring mantra heard at mass appraisal modeling training and this statement reverberates through counties that are incorporating modeling in their mass appraisal practices.

The quality of final values is very dependent on the quality of the data going into the data management system. Active records of individual parcels must be accurate. In addition, a separate fixed record of property sales, and the property characteristics as of the sale date, needs to be accurate. Missing data, incorrect square footage or inconsistent opinions of subjective features, may result in distorted values, poor ratio of market to assessed values, and negative impact on the assessment professional's credibility with property owners.

Building Strong Property Records During the PI Process

Counties are placing significant emphasis on improving their consistency and accuracy when updating property records. Each county uses the inspection cycle to systematically review recorded characteristics. Occasionally, counties will discover weaknesses in records during conversion to new software, during sales confirmation, or during implementation of valuation methods. If you suspect that your property records could be improved, now may be the time to emphasize the importance of the inspection process and incorporate guidelines and manuals that may improve your current work product.

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Maximize Your Investment in PI (cont.)

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Key Elements of Physical Inspection

Accuracy -- Data Quantity

Are the data we collect, the right data to value property and does it interpret market behavior? Identification of the characteristics that influence value may vary by county and markets, but there are some general characteristics important in all markets. Place emphasis on key characteristics rather than many minor characteristics that may not matter. Significant property characteristics may include (not all inclusive): building size (usable living area), construction quality and design, effective age or condition, location, lot size and site amenities, and building features and amenities. Verification of minor data is time consuming and this data may be reflected just as easily through the overall building quality. For example, spend your time on accurate identification of quality and square footage of living area rather than a detailed listing of built-in appliances. Some data may not have a major impact on value as an individual component. However, it may be necessary to make specific note of characteristics that are important in identifying class, or a useful tool to explain and understand property values.

Accuracy -- Data Quality

Is the data correct? The following list includes tools currently in use by many assessors. Several suggestions may be excessive or not feasible for some jurisdictions, but most can be effective tools to strengthen accuracy.

- ◆ Guidelines/Policies--Exterior inspections, Interior inspections, Callbacks.
- ◆ Convey the message -- Accurate property data is important!
- ◆ Encourage taxpayers to notify your office of inaccuracies -- especially successful in counties with property characteristics accessible through websites.
- ◆ Pre-sketch new buildings if plans are accessible – confirm in the field.
- ◆ Photos
- ◆ Training - Classroom & Field
- ◆ Supervision and Peer Reviews

Data Consistency Between Appraisers

Is each appraiser collecting the same data in the same format and using the same coding? Many property characteristics may be recorded on a quantitative level, counted or measured data, such as square footage or number of plumbing fixtures. Other characteristics are qualitative, descriptive data that may require subjective opinions of the field appraiser. Counties are using internal tools that encourage consistency especially when the appraiser is faced with subjective calls such as quality, condition, and effective age. Some of these tools include:

Tools being used to encourage appraiser consistency

- ◆ Data Inventory Manuals—Pictures, defines elements of property characteristics such as quality, condition, depreciation. Provides format for the collection of property characteristics. Provides instructions on coding of data.

Kittitas County has created an electronic research library for staff that includes guidelines for classification of property attributes and documentation for various appraisal and other office processes.

Thurston County has developed a manual that provides guidelines for field work with a goal of more uniform classification of property elements by all appraisers.

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This Quarter's Reminders

May 1

Assessor must notify applicant for forest land designation prior to this date if request denied. (RCW 84.33.130) Also, open space farm and agriculture land application deemed approved unless assessor has notified owner otherwise. (RCW 84.34.035)

May 31

County assessors to have completed listing and placing of valuation on all property no later than this date. However, assessor may add property (new construction and mobile homes) to list later after written notice to person to be assessed. (RCW 84.40.040)

June 1

Penalty of three percent will be assessed on the amount of current year's taxes delinquent on June 1. (RCW 84.56.020) Also, may establish newly incorporated taxing district if co terminus boundaries with established district. (RCW 84.09.030)

June 30 (On or before)

DOR sets stumpage values for July through December 2007. (RCW 84.33.091) DOR to determine value of state assessed property. June 30 is the first day to request a formal hearing value of state assessed property.

July 1

Appeals to be filed to the County Board of Equalization by July 1 or within 30 days of the date of notification. County Legislative authority may extend the deadline from 30 days up to 60 days by adoption of local ordinance rule. (RCW 84.40.038)

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This Quarter's Reminders

(Continued from page 3)

July 15

County Boards of Equalization meet in open session.

Minimum session is three days; maximum session is four weeks. Under certain conditions they may meet earlier if authorized by county commissioners. (RCW 84.48.010) Budget being prepared by county officials and local taxing districts. (RCW 36.40.010)

August 1

Determinations on applications for property tax exemptions will be completed by the Department of Revenue (RCW 84.36.830).

August 13 (Second Monday)

Last day for county officials to file estimated budgets with county auditor for the ensuing fiscal year. (RCW 36.40.010 and 030).

August 20

Final values of state assessed properties to be issued.

August 31 (On or before)

County assessors shall be informed by the Department of Revenue of properties determined to be exempt from the property tax. (RCW 84.36.835) New construction is placed on current assessment roll up to August 31 at the assessed valuation as of July 31 of that year. (RCW 36.21.070 through 36.21.090) Estimate of the number of acres of public forest land that are available for timber harvest for each county and for each tax district. (RCW 84.33.089) ♦

Maximize Your Investment in PI (cont.)

(Continued from page 3)

King County conducts intensive internal training during the weeks preceding the start of a new valuation year.

- ♦ Pre-Reval Team inspections—In *Lewis County*, prior to the start of a new year, the chief appraiser, field appraisers, and the sales analyst will make field visits to review properties and discuss individual opinions on construction, quality, condition and effective age. The goal is to reach consensus on a unified standard for each key element that is included in their manuals.
- ♦ Peer reviews – between appraisers within one office. In addition, vendor user group meetings may also be a good time to address characteristics—what's important to capture and what's not important. Users of one product may have very different types of property and the need for different characteristics or methods, but this an excellent time to discover similarities and successes.
- ♦ Encourage change when warranted – if an incorrect class or quality is currently listed on the record, encourage appraisers to make the changes in spite of potential impact on value (or other staff) – move forward with correct data.
- ♦ Rotate work areas – new eyes – exposure to other appraisers work and classification of property.

Data Codes

Do you have adequate data coding in place – codes that will be used for stratification as you perform your internal ratio studies. The descriptive names and codes currently used by counties do vary, some of the more common codes used include: land use (DOR requirement WAC 458-53-030), property type, reval or inspection area, market area, neighborhood code, and sub-neighborhood codes.

If you are currently missing some of these codes don't panic! The topic of market areas and neighborhoods will be a feature in a future issue, but now is the time to begin planning. Identify your needs and develop guidelines for coding that could be incorporated into your current or future computer system. Also, begin to identify boundaries and areas with similar identifying and economic characteristics. Even notes made during PI on current property records may be useful at a later date and minimize the need for extra trips to the field.

Surely there are many other tools used within your offices that have been useful in promoting accuracy and consistency, while still preserving appraiser pride in their work. I would like to add to the listed suggestions--if you have additions, experience or comments to share then please contact me at cindyb@dor.wa.gov.

A comprehensive physical review of mass amounts of property can seem like a daunting task. Once again, I believe each of the thirty-nine assessment offices is up to this challenge. The return on your investment of time during the inspection process is uniform and fair assessments and credibility with the taxpayers. Good Luck! ♦

2007 Legislative Update

The 2007 Legislative Session looked to be a busy year for property tax issues. During the height of the session, the Property Tax Division was tracking more than 160 bills that affected property taxation and related administrative functions. Bills related to limiting valuation increases, providing a homestead exemption, and requiring all assessors revalue property annually failed to make the cut. However, several bills did pass and were enacted into law. The following listing provides a short summary of those bills. All of these legislative changes become effective July 22, 2007 unless otherwise noted.

Exemptions

2SHB 1811 amends the exemption provisions for automatic sprinkler systems installed in nightclubs. This legislation extends the exemption to leasehold improvements typically carried as personal property of the lessee.

Two separate bills make changes to the exemption for multi-family dwellings in urban areas (ch. 84.14. RCW). **E2SHB 1910** changes the size of city in which this exemption may be available. The threshold for city size is reduced from 30,000 to 15,000 and the city size is reduced to 5,000 in “buildable lands” counties. This bill also provides incentive for projects to contain affordable housing. Exemptions approved for applications submitted after this bill became effective will last 8 years. If the project includes affordable housing, the exemption applies for a total of 12 years. Properties for which application was made or exemption approved prior to passage of this legislation are not affected by these timeframes. The exemption period is still 10 years for those properties.

ESHB 2164 (C 185 L 07) also affects the exemption for multi-family dwellings in urban areas by prohibiting application of the exemption in areas defined by the

University of Washington as necessary for the future growth of its campus. This provision is effective July 1, 2007.

The statute that authorizes exemption for nonprofit organizations providing very low income housing was modified by **EHB 1450 (C 301 L 07)** to expand the sources of funding used by nonprofit organizations to qualify for the property tax exemption.

Valuation

EHB 1450 also adds language to RCW 84.40.030 regarding valuation of real property. The legislation specifies that assessors should consider restrictions on rental income, appreciation, and liquidity as contained in agreements between owners of rental property and government agencies when determining the value of the property.

Property Tax Levies & Special Assessments

SSB 5463 (C110 L 07) modifies forest fire protection assessments. The \$14.50 flat fee is increased to \$17.50 per parcel, and the assessment on excess acreage is increased from 25 cents to 27 cents on each acre exceeding 50 acres. The manner in which the fees are imposed and collected is not affected by the legislation.

ESB 5498 (C 380 L 07) allows all taxing districts to impose a lid lift in which the levy may exceed the 101% limitation in each of up to 6 consecutive years. Counties, cities, and towns have had this ability since 2003. This bill extends the authority to all types of taxing districts. Funds raised through the lid lift may not supplant existing funds, defined as actual operating expenditures made for the specific purposes of the lid lift.

School Districts

EHJR 4204 is a constitutional amendment that eliminates the super-majority approval and validation requirement for school district maintenance and operation levies. To become law, the amendment must be approved and ratified by a majority of voters in the next general election.

2SHB 1280 (C 129 L 07) allows school districts to impose 2-year through 6-year levies to fund costs associated with the application and modernization of technology systems. These levies are in addition to other maintenance and operation levies imposed by the school district, and are not subject to the limitation found in RCW 84.52.053.

LIFT

2SHB 1277 (C 229 L 07) – The Local Infrastructure Financing Tool was tweaked a bit. Changes to property tax provisions include:

The definition of “property tax allocation revenue value” is clarified. Value that is treated as new construction under ch. 84.14 RCW (multi-family dwelling exemption) and ch. 84.26 RCW (historic property) is included.

- ◆ Language is added to indicate the property tax allocation revenue value includes 75% of the initial value of new construction. The same value is included in the allocation revenue value on an ongoing basis. When new construction consists of an entire building, 75% of the increase in assessed value of the building is added to the property tax allocation revenue value.
- ◆ “Real property” is defined (for purposes of LIFT) to include privately owned property on publicly owned land.

Tax Collections

HB 1166 (C 295 L 07) modifies county treasurers’ administrative provisions. Among the changes included in this bill are clarifications that for purposes of the advance tax and distraint, personal property includes mobile homes, manufactured homes, and park model trailers, and clarification that tax title

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2007 Upcoming Training

(State/County Personnel ONLY)

June 5

USPAP Update
Tacoma — \$50

June 5-6

BOE—New Member/Clerk Training
Tumwater — Free

June 7

BOE—Senior Member Training
Tumwater — Free

June 12

BOE—Senior Member Training
Everett — Free

June 14

BOE—Senior Member Training
Moses Lake — Free

July

No Classes Scheduled

August

No Classes Scheduled

September 11-12

Basic Levy Training
Tumwater — Free

September 13

Senior Levy Training
Tumwater — Free

September 18

Senior Levy Training
Moses Lake — Free

September 19

Basic Senior Exemption Training
Moses Lake — \$75

September 20 ****Tentative****

Senior Exemption Admin. Workshop
Moses Lake — \$50

September 24-28 ****Tentative****

Principles of Industrial Valuation
Tumwater — \$300

September 26

Basic Senior Exemption Training
Tumwater — \$75

September 27 ****Tentative****

Senior Exemption Admin. Workshop
Tumwater — \$50

For further information, contact Patty Concepcion, Education Coordinator, by phone at (360) 570-5866 or by e-mail at PattyC@dor.wa.gov. ♦

2007 Legislative Update (cont.)

(Continued from page 5)

lands are exempt from taxation and special assessments except specific local improvement assessments.

SB 5732 (C 105 L 07) allows a county treasurer to accept tax payments and issue receipts for such

payments once he/she has completed the tax roll for the current year's collection. It also eliminates the requirement that a county treasurer wait until February 15th to collect tax payments on real property.

Annexations

SSB 5231 (C 31 L 07) creates a procedure for a water-sewer district to annex territory within a city following the district's acquisition of water and/or sewer facilities located within that city.

ESSB 5836 (C 285 L 07) changes the date taxing district boundaries are established from March 1 to August 1 of the year in which the property tax levy is made. It also establishes new provisions related to the disposition of taxes levied on property within a fire or library district that has been annexed to a city or town. Further, new city and town notification requirements pertaining to annexations of property within a fire or library district are established.

General Property Tax Issues

SHB 1381 (C 54 L 07) makes technical corrections to several property tax statutes. RCW 84.33.140 and 84.34.108 are each amended to remove an inoperative provision related to an exception from compensating tax or additional tax if property was sold between July 22, 2001 and July 22, 2003. Some wording is changed in RCW 84.52.010, making the statute a little clearer. Language is added to RCW 84.52.054 to clarify the provisions of this statute apply to excess levy measures by fire protection districts. Finally, RCW 84.55.012 and 84.55.0121 are repealed.

These statutes required a reduction in the state levy in 1996, 1997, and 1998.

SB 5468 (C 111 L 07) makes a couple of changes in the property tax system. It amends statutes related to nonprofit exemptions, eliminating application and renewal fees, making inspections of property discretionary on the part of the Department of Revenue, and paving the way for electronic filing of exemption renewals. The bill also authorizes the waiver of penalties applied to late filing of annual reports of centrally assessed property owners when good cause is shown.

The full text of these bills may be found at www.leg.wa.gov. ♦

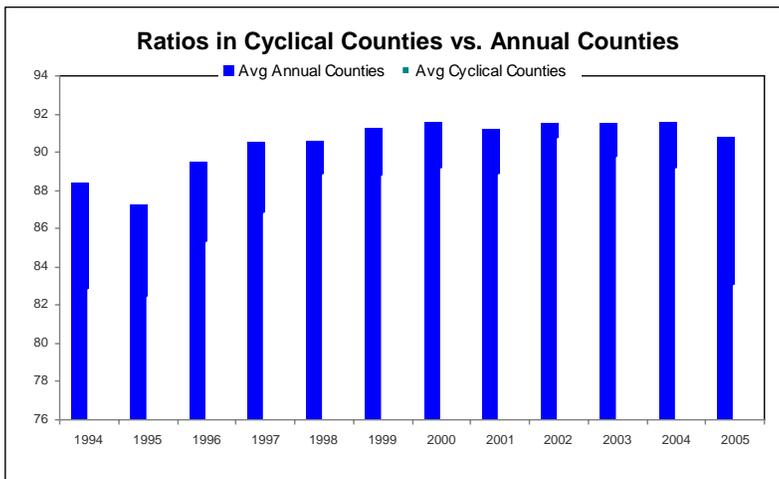
Coming Soon to a County Near You

By Kathy Beith, County Performance & Administration Manager

The state budget recently adopted by the Legislature included funding for the Department of Revenue to focus resources on a project assisting county assessors move from multi-year revaluation cycles to an annual revaluation process. Currently, 21 of the 39 counties in Washington revalue property on a 2-, 3-, or 4-year basis. Our project will entail providing assistance to those counties choosing to change their revaluation process.

Why should counties convert from a multi-year revaluation plan to annual revaluation?

There are probably several reasons that annual revaluation is preferable. Here are a few:



- ◆ Assessment ratios tend to be higher in counties that revalue property annually.

Assessment ratios that are closer to 100 percent result in a lower state levy rate for the county, as well as additional local values attributable to centrally assessed properties. Both may affect the overall collections for taxing districts.

- ◆ Annual revaluation allows assessments to reflect current market considerations (both upward and downward).

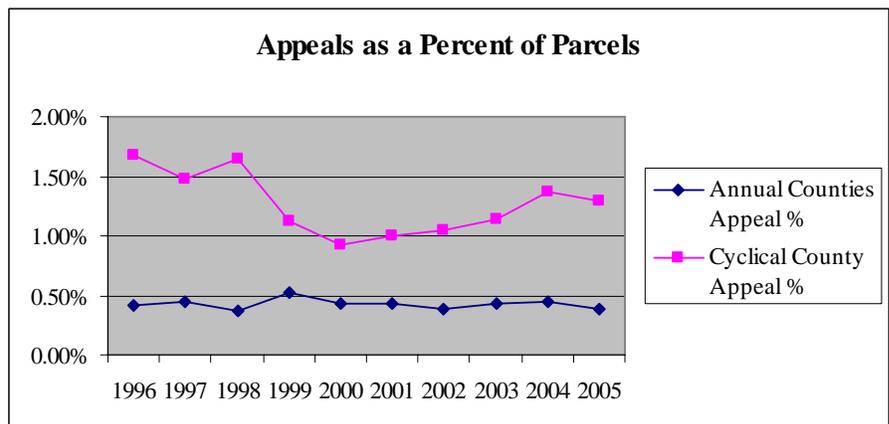
Industries or market areas may experience changes that occur quickly. Multi-year revaluation restricts the assessor's ability to address these sudden changes in value. Annual revaluation allows the assessor to address the changes in a timely manner.

- ◆ Property owners are treated more equitably overall when property is revalued annually.

The International Association of Assessing Officers (IAAO) Standard on Ratio Studies suggests that residential properties have a coefficient of dispersion (COD) of less than 15%¹. In looking at a 2005 study of uniformity of assessment within each county, the COD for residential property was below 15% in only 3 of the 21 counties that employ multi-year revaluation cycles. Conversely, 11 of the 18 counties with an annual revaluation cycle had CODs below 15 percent.

- ◆ Rates of appeals tend to be lower in counties with annual revaluation plans.

Property owners in counties with multi-year revaluation plans often experience a sort of "sticker shock" when several year's worth of market growth are assessed at one time. Annual revaluation reduces this sticker shock, and may be the cause of lower appeal rates in those counties.



When will the project begin?

We are currently in the process of recruiting and hiring three additional staff members for this project. We look forward to working with assessors to determine their needs and to offer our support and assistance. If you have any questions or would like to provide input as we begin this project, contact Kathy Beith at (360) 570-5868 or by e-mail at kathyb@dor.wa.gov. ◆

Advisory Valuation Program is Growing

By Howard Hubler, Valuation Advisory Supervisor

The Department of Revenue budget that was adopted by the 2007 Legislature included funding for additional appraisers to join the Property Tax Division's Advisory Valuation Team. Money was allotted in the budget for three new positions. This will allow us to provide much needed help to the counties asking for assistance in appraising difficult and complex properties. We are currently in the process of filling these positions.

With the new positions in mind, the advisory appraisal request form for the 2008 assessment year was recently sent to all counties. The return date for the request form was moved up to August 31st of this year to enable a quicker start and completion of more appraisals. Counties need to be aware of this new cutoff date to have their needs considered. The initial returns indicate that there will be no problem keeping the Advisory Team busy. Even with the additional appraisers, some prioritizing may have to be made as to where we can provide the best assistance.

Should the advisory appraisal assistance form not have reached the correct person, feel free to contact Howard Hubler by phone (425) 356-4850 or by e-mail HowardH@dor.wa.gov. ♦

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The Property Tax Review is published quarterly by the Department of Revenue's Property Tax Division. Comments and suggestions for featured topics should be forwarded to our newsletter editor.

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<input type="checkbox"/> Public Utility Assessment	Jay Fletcher	(360) 570-5876	JayF@dor.wa.gov
<input type="checkbox"/> PUD Privilege Tax	Jessica Griffith	(360) 570-5898	JessicaG@dor.wa.gov