



Assessor's Office

Residential and Commercial Revaluation

2022 Tax Year Annual Report

**Lewis County Assessor's Office
Chehalis, Washington**



Dear Property Owners:

Property assessments for the 2022 tax year were completed by my appraisers throughout the year and change of value notices were mailed in October 2021. Notices for value changes based on new construction were also sent in October 2021.

We value property following the requirement of RCW 84.40.030 to appraise property at its true and fair market value.

The following report summarizes the results of the 2021 assessment for taxes payable in 2022 for the East County revaluation area (see map within report). In addition, summary data is included for the non-inspected areas of the county that were trended using market sales. This information is meant to provide you with helpful background information about the inspection and valuation process used and to give you the basis for property assessments in your area.

Fair and uniform assessments set the foundation for effective government. I am pleased that my office continues to implement new technologies and methodologies to make continuous and ongoing improvements to serve you.

The mission of the Lewis County Assessor's Office is: *"to appraise all property equally and fairly, maintaining accurate assessment information for taxation purposes, while being courteous and professional to Lewis County taxpayers."*

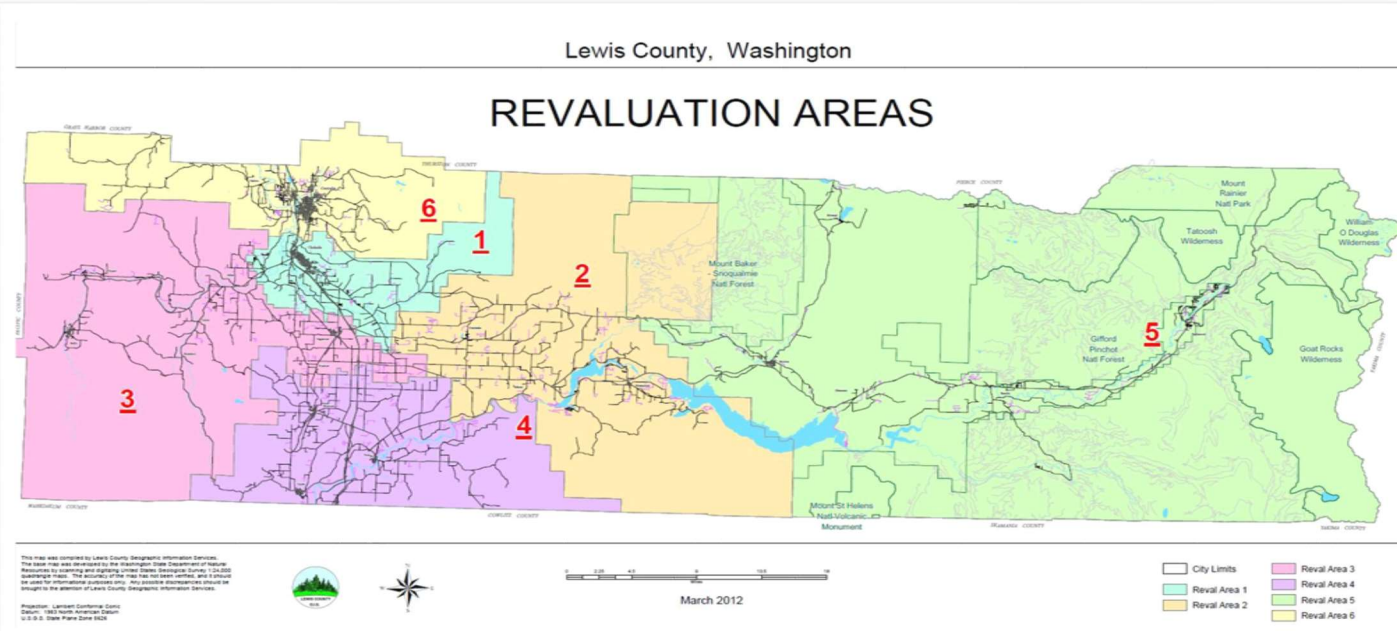
If you have questions about the property assessment process, and how it relates to your property, please feel welcome to contact the Assessor's Office.

Respectfully,

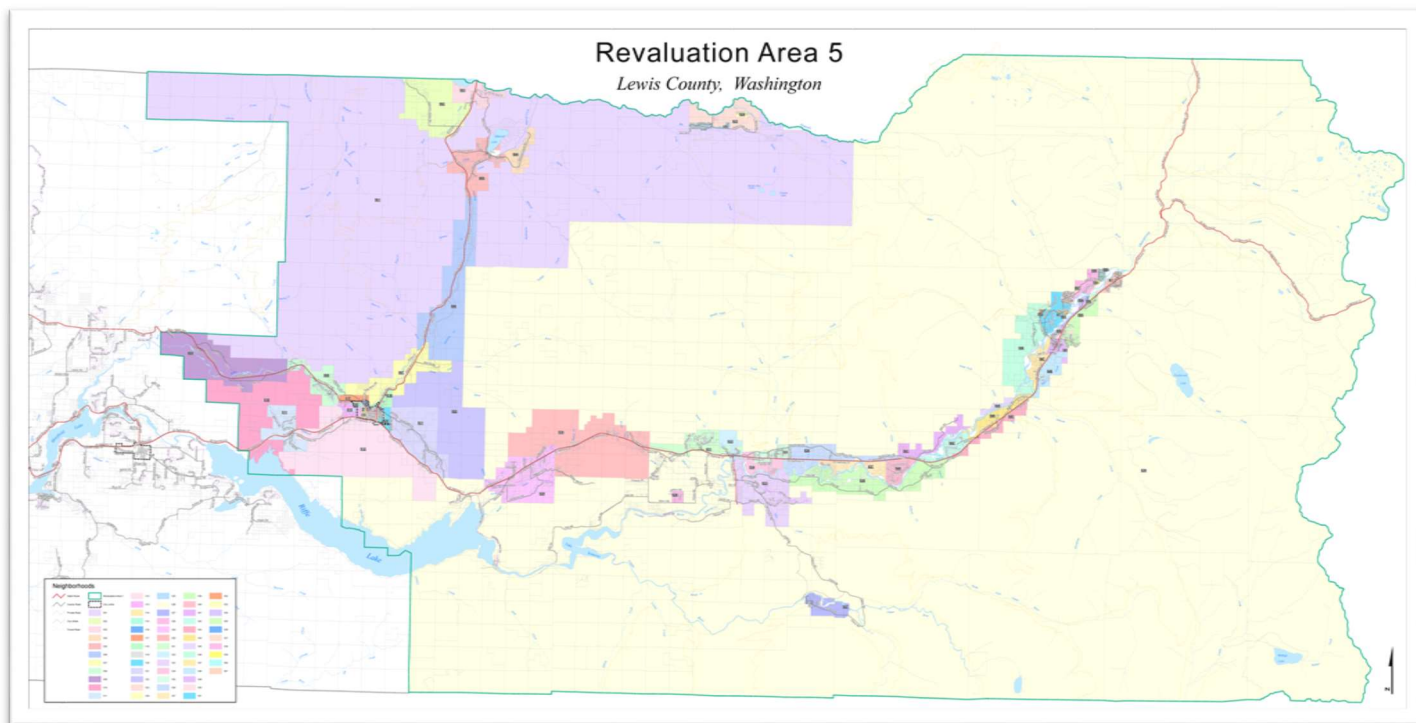
Dianne Dorey

Dianne Dorey,
Lewis County Assessor

COUNTY AREA MAP WITH REVAL AREAS INDICATED



COUNTY AREA MAP FOR CYCLE 5



SUMMARY OF RATIO ANALYSES

A study of valid sales within the physical inspection cycle was used in the valuation of the East County, cycle 5. Below is our analysis of the sales used. Please refer to Page 7 in the report regarding the criteria used and for definitions. Below is the analysis of the sales before inspection and revaluation:

Tax Year 2022

Cycle Trend Report

Cycle 5 (East County)

All Sales Before Trend

Lien Date:

1/1/2021

Report Date:

11/15/2021

Date Range of Sales:

1/1/2020-12/31/2020

SAMPLE STATISTICS

Sample size (n)

185

Mean Assessed Value

164,200

Mean Sales Price

209,400

Standard Deviation AV

138,927

Standard Deviation SP

143,512

ASSESSMENT LEVEL

Arithmetic mean ratio

0.772

Median Ratio

0.742

Weighted Mean Ratio

0.784

UNIFORMITY

Lowest ratio

0.4047

Highest ratio:

1.5922

Coefficient of Dispersion

21.73%

Standard Deviation

0.2094

Coefficient of Variation

27.12%

Price-related Differential

0.98

RELIABILITY

95% Confidence: Median

Lower limit

0.705

Upper limit

0.781

95% Confidence: Mean

Lower limit

0.742

Upper limit

0.802

SAMPLE SIZE EVALUATION

N (population size)

11507

B (acceptable error - in decimal)

0.1

S (estimated from this sample)

0.2094

Recommended minimum:

18

Actual sample size:

185

Conclusion:

OK

NORMALITY

Binomial Test

ratios below mean:

102

ratios above mean:

83

z:

1.32338632

Conclusion:

Normal*

*i.e., no evidence of non-normality

Ratio Frequency

Ratio	Number of Sales
0.4-0.5	13
0.5-0.6	25
0.6-0.7	39
0.7-0.8	39
0.8-0.9	25
0.9-1.0	20
1.0-1.1	9
1.1-1.2	9
1.2-1.3	3
1.3-1.4	3

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	0.98	0.56
2nd Std Dev	1.19	0.35

Below is the analysis after the inspection and revaluation:

Tax Year 2022

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 5 (East County)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	185			
Mean Assessed Value	198,800			
Mean Sales Price	209,400			
Standard Deviation AV	141,488			
Standard Deviation SP	143,512			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.991			
Median Ratio	0.978			
Weighted Mean Ratio	0.949			
UNIFORMITY				
Lowest ratio	0.5048			
Highest ratio:	1.8510			
Coefficient of Dispersion	15.82%			
Standard Deviation	0.2097			
Coefficient of Variation	21.17%			
Price-related Differential	1.04			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.938			
Upper limit	1.000			
95% Confidence: Mean				
Lower limit	0.961			
Upper limit	1.021			
SAMPLE SIZE EVALUATION				
N (population size)	11507			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.2097			
Recommended minimum:	18			
Actual sample size:	185			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	99			
# ratios above mean:	86			
z:	0.882257547			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				

Ratio Frequency

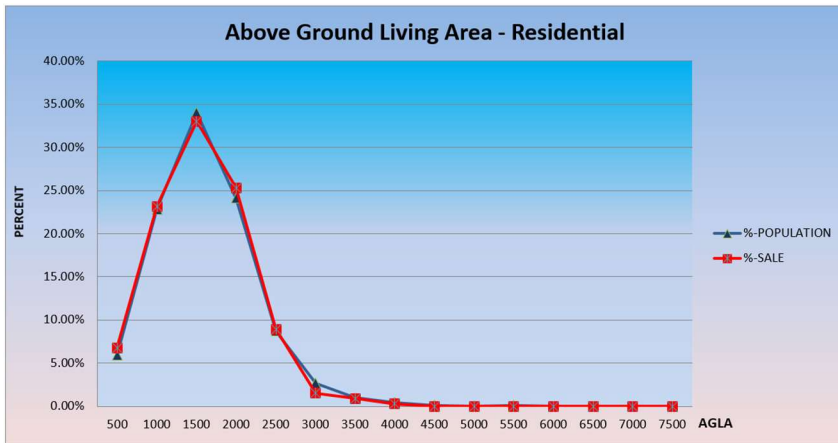
Ratio	Number of Sales
0.6-0.7	1
0.7-0.8	10
0.8-0.9	12
0.9-1.0	40
1.0-1.1	44
1.1-1.2	34
1.2-1.3	17
1.3-1.4	9
1.4-1.5	9
1.5-1.6	8

Note this report does not reflect time trended values.

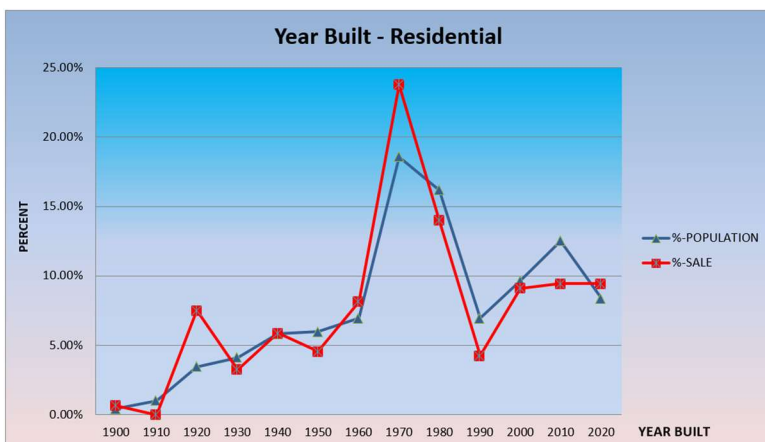
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.20	0.78
2nd Std Dev	1.41	0.57

These analyses include multiple property types in multiple areas, and as such may have higher PRD, COV, and COD calculations, when compared to analyzing a single property type in a single area. For details see below in the body of this report.

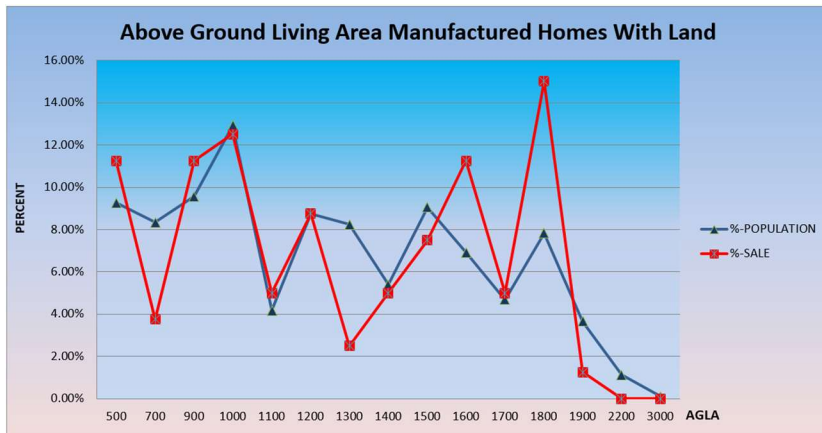
Below are charts and tables showing the population of parcels (total parcels) compared with sales (sales only) of residential and manufactured homes in Cycle 5 reflecting above grade living area (AGLA) and year built (YB).



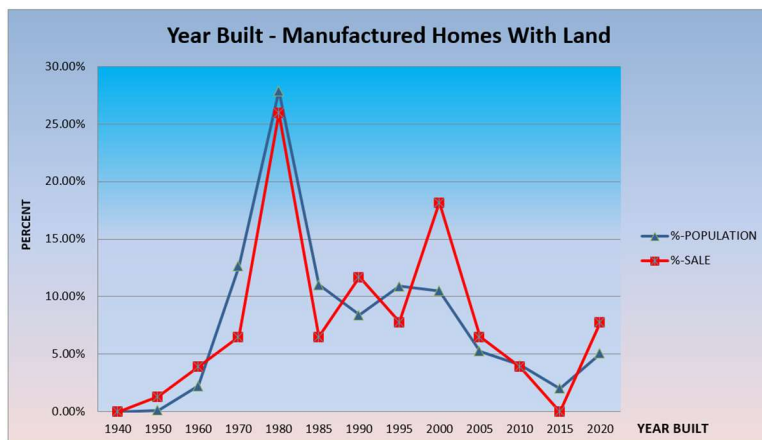
Above Ground Living Area - Residential					2020
AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE	
500	212	5.92%	22	6.79%	
1000	817	22.83%	75	23.15%	
1500	1218	34.03%	107	33.02%	
2000	863	24.11%	82	25.31%	
2500	312	8.72%	29	8.95%	
3000	96	2.68%	5	1.54%	
3500	35	0.98%	3	0.93%	
4000	17	0.47%	1	0.31%	
4500	4	0.11%	0	0.00%	
5000	1	0.03%	0	0.00%	
5500	4	0.11%	0	0.00%	
6000	0	0.00%	0	0.00%	
6500	0	0.00%	0	0.00%	
7000	0	0.00%	0	0.00%	
7500	0	0.00%	0	0.00%	
Totals	3579	100.00%	324	100.00%	



Year Built - Residential					2020
YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE	
1900	15	0.42%	2	0.65%	
1910	36	1.02%	0	0.00%	
1920	122	3.45%	23	7.49%	
1930	146	4.13%	10	3.26%	
1940	206	5.82%	18	5.86%	
1950	211	5.96%	14	4.56%	
1960	246	6.95%	25	8.14%	
1970	657	18.57%	73	23.78%	
1980	573	16.20%	43	14.01%	
1990	246	6.95%	13	4.23%	
2000	341	9.64%	28	9.12%	
2010	443	12.52%	29	9.45%	
2020	296	8.37%	29	9.45%	
Totals	3538	100.00%	307	100.00%	



AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
500	91	9.26%	9	11.25%
700	82	8.34%	3	3.75%
900	94	9.56%	9	11.25%
1000	127	12.92%	10	12.50%
1100	41	4.17%	4	5.00%
1200	86	8.75%	7	8.75%
1300	81	8.24%	2	2.50%
1400	53	5.39%	4	5.00%
1500	89	9.05%	6	7.50%
1600	68	6.92%	9	11.25%
1700	46	4.68%	4	5.00%
1800	77	7.83%	12	15.00%
1900	36	3.66%	1	1.25%
2200	11	1.12%	0	0.00%
3000	1	0.10%	0	0.00%
0	983	100.00%	80	100.00%



YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
1940	0	0.00%	0	0.00%
1950	1	0.10%	1	1.30%
1960	22	2.22%	3	3.90%
1970	125	12.63%	5	6.49%
1980	276	27.88%	20	25.97%
1985	109	11.01%	5	6.49%
1990	83	8.38%	9	11.69%
1995	108	10.91%	6	7.79%
2000	104	10.51%	14	18.18%
2005	52	5.25%	5	6.49%
2010	40	4.04%	3	3.90%
2015	20	2.02%	0	0.00%
2020	50	5.05%	6	7.79%
Totals	990	100.00%	77	1

CRITERIA AND DEFINITIONS FOR THE RESIDENTIAL REVALUATION REPORT

Sales Criteria:

- Only arm's length market sales per IAAO standards are included
- Ratio equals assessed value divided by sale price
- Land sales that were improved after the sale are included using only current land value or were excluded
- Both unimproved and improved residential and commercial sales were included

Sales Excluded:

- Property types excluded from this report are as follows: Properties in forest, open space, and agricultural programs
- Sales with ratios below .40 and above 2.00 are generally excluded as accepted by the IAAO standards,

Property Use Definitions per IAAO Descriptions in Glossary Book:

- **Condominium:** individual ownership of a unit in a multi-unit structure (such as an apartment building) or on land owned in common (such as a town house complex)
- **Multi-Family:** 2-4 unit site-built housing
- **Single Family:** site-built & modular housing only, *not* mobile/manufactured
- **Mobile/Manufactured Home:** prefabricated or off-site built structures, often residences
- **Vacant land:** any real property with zero (0) improvement value
- **Commercial/Industrial:** properties typically engaged in commerce (this would also include larger multi-family housing)

Measures of Central Tendency:

- **Mean:** often referred to as the "average" value or ratio, is computed by summing the values and dividing by sample size and is more affected by extreme values than the median
- **Median:** the midpoint or middle value or ratio (Note: If the number of data items is even, the median is the midpoint between the two middle values)
- **Mode:** the most frequently occurring number
- **Weighted Mean:** an aggregate ratio, weighs each ratio in proportion to its sale price, and is the sum of assessed values divided by the sum of sale prices

Measures of Uniformity:

- **Standard Deviation:** square root of the variance, assuming a normal data distribution
Approx. 68% will lie within +/- 1 standard deviation of the mean
Approx. 95% will lie within +/- 2 standard deviation of the mean
Approx. 99% will lie within +/- 3 standard deviation of the mean
- **Price Related Differential (PRD):** calculated by dividing the *mean* by the *weighted mean*.
PRD > 1.03 indicates relative under appraisal of higher value parcels (**assessment regressivity**)
PRD < 0.98 indicates relative over appraisal of higher value parcels (**assessment progressivity**)
- **Coefficient of Dispersion (COD):** represents the average percent difference from the *median*
The most widely used measure of uniformity in ratio studies.
IAAO standards are:
10.0 or less for properties in newer relatively homogeneous areas
15.0 or less for properties in older, heterogeneous areas
20.0 or less for vacant land
* Please note that the cycle ratio studies included in this report may have higher COD and/or COV than typical, as multiple property types are included, i.e. manufactured homes, residential properties, bare land, and land with buildings included in the same report.

- **Coefficient of Variation (COV):** COV or CV is the ratio of the standard deviation (above) to the mean (above). This is determined by dividing the standard deviation by the mean. Generally speaking, the lower the value of the COV, the more precise the estimate or value. It expresses the standard deviation as a percentage, making comparison among groups easier.
 - Approx. 68% will lie within one COV of the mean ratio
 - Approx. 95% will lie within two COV of the mean ratio
 - Approx. 99% will lie within three COV of the mean ratio

Labels:

The letter **n** represents the number of cases reported in statistical reports.

From the IAAO Technical Standards:

- **14.2.2 Uniformity among Single-Family Residential Properties:** The COD for single-family homes and condominiums should be 15.0 or less. In areas of newer or somewhat similar residences, it should be 10.0 or less.
- **14.2.3 Uniformity among Income-Producing Properties:** The COD should be 20.0 or less. In larger, urban jurisdictions, it should be 15.0 or less.
- **14.2.4 Uniformity among Unimproved Properties:** The COD for vacant land should be 20.0 or less.
- **14.2.5 Uniformity among Rural Residential and Seasonal Properties:** The COD for heterogeneous rural residential property and seasonal homes should be 20.0 or less.
- **14.2.6 Uniformity among Other Properties:** Target CODs for special-purpose real property and personal property should reflect the nature of the properties involved, market conditions, and the availability of reliable market indicators.
- **14.2.7 Vertical Equity:** PRDs should be between 0.98 and 1.03. The reason this range is not centered on 1.00 relates to an inherent upward bias in the arithmetic mean (numerator in the PRD) that does not equally affect the weighted mean (denominator in the PRD). When samples are small, have high dispersion, or include properties with extreme values, the PRD may not provide an accurate indication of assessment regressivity or progressivity. Similar considerations apply to special-purpose real property and to personal property. It is good practice to perform an appropriate statistical test for price-related biases before concluding that they exist (see table 5). *Source: IAAO Technical Standards*

Certificate of Appraisal

- The appraisers are, at minimum, accredited by the State of Washington, Department of Revenue. In some cases, a trainee may have work reviewed by the senior appraiser.
- By signing this report, the Assessor certifies she has the knowledgeable appraisers, experience, and expertise to complete this Assessor's Annual Report of Appraisal. Professional assistance, if required, may be used and disclosed.
- To the best of the appraiser's knowledge and belief, all statements and information in this report are true and correct, and they have not knowingly withheld any significant information.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and is the appraiser's personal, impartial and unbiased professional analysis, opinions and conclusions.
- The appraisers have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
- The appraisers' engagement in this assignment was not contingent upon developing or reporting predetermined results.
- The appraisers' compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The appraisers' analyses, opinions, and conclusions were developed and this report has been prepared in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP).
- Appraisers employed by the Lewis County Assessor's Office performed the inspections.

Type of Report – Mass Appraisal Report:

This is a report of the Lewis County Assessor's Mass Appraisal for the geographic area named as required under Standard 6-8, Uniform Standards of Professional Appraisal Practice (USPAP):

This document is not intended to be a self-contained document of the mass appraisal, but to summarize the methods and data used and to guide the reader to other documents or files, which were relied upon to perform the mass appraisal. These other documents may include the following:

- Individual Property Records - Contained in Assessor's Property System Database / Sigma
- Real Estate Sales File – Part of Assessor's Property System Database / Sigma
- Sales Review File (Returned Questionnaires)
- Cost Tables – Contained in Assessor's Property System Database / Sigma
- Depreciation Tables – Contained in the Assessor's Property System Database / Sigma
- Revised Code of Washington (RCW) - Title 84
- Washington Administrative Code (WAC) – WAC 458
- Uniform Standards of Professional Appraisal Practice (USPAP) published by the Appraisal Standards Board of the Appraisal Foundation
- Lewis County Assessor's Manual – Published by DOR, November 2011(also revised in October 2017)
- Mass Appraisal Report data extracts and sales files

Appraisal Staff

The appraisers of Lewis County have been involved with the revaluation of the physically inspected area including physical inspections of properties, cost and depreciation adjustments, valuation of improved and non-improved properties, sales verification, and statistical analysis. This would also include any inspections and mass updates for the other five cycle areas not physically inspected.

Introduction:

This mass appraisal report is a post-revaluation report card of the physical inspection area and non-inspected areas. As noted previously, it is not a fully self-contained appraisal but rather a summary for the geographic areas identified in the report. The summary statistics apply to the population of sales used as a whole and are not appropriate to apply to any specific property. While property values in a general geographic area may, on average, change by a particular percentage or amount, individual properties may increase or decrease at greater or lesser amounts due to changes in property characteristics or localized market factors that do not affect the broader geographic area that this report covers.

Client:

This residential mass appraisal report was prepared for the Lewis County Assessor as per the Assessor's instructions.

Assessor's Instructions to Appraisers:

- Appraise all properties in each Physical Inspection Cycle by the date specified according to the approved Lewis County revaluation calendar
- The appraisals are to be compliant with Washington State Law (Revised Code of Washington or RCW), Washington State Administrative Code (WAC), Washington State Department of Revenue (DOR) guidelines, International Association of Assessing Officers (IAAO) Standard on Ratio Studies (April 2013 edition), IAAO standard on Mass Appraisal of Real Property (July 2017), and the Uniform Standards of Professional Appraisal Standards (USPAP) Standards 5 and 6: Mass Appraisals of Real or Personal Property, and Mass Appraisal, Development and Reporting
- The appraisals are to be performed using industry standards mass appraisal techniques, including adjusting sales prices for time (when warranted)
- Physical inspections must comply with the revaluation plan approved by the Washington State Department of Revenue. Physical inspections will be, at a minimum, a curbside visit and review of the property characteristics

- An effort should be made to inspect and review all sales that occurred in the year prior to the assessment date. At a minimum, those qualified sales determined to be “outliers” should be examined or, in lieu of examination, a sales questionnaire mailed to the owner or an internet review performed via real estate websites
- A written mass appraisal report that is compliant with USPAP Standard 6 must be completed that includes each of Lewis County’s physical inspection cycles
- The intended use of the appraisals and subsequent report is the administration of ad valorem property appraisals

Intended User(s):

Intended users include the Lewis County Assessor, the Lewis County Board of Equalization and/or the Washington State Board of Tax Appeals, and the Washington State Department of Revenue. No other users are intended or implied.

Use of This Report:

The use of this report, its analysis, and conclusions, is limited to the administration of appraisals for property tax purposes in accordance with Washington State law and administrative code. The information and conclusions contained in this report cannot be relied upon for any other purpose.

Assumptions and Limiting Conditions:

- This revaluation is a mass appraisal assignment resulting in conclusions of market value for ad valorem tax purposes and no one should rely on this study for any other purpose. **The opinion of value on any parcel may not be applicable for any use other than ad valorem taxation.**
- This is a retrospective analysis with an assumed data cut-off date as of the appraisal date specified in this report.
- Properties are appraised as if free and clear of any and all liens or encumbrances unless otherwise stated.
- No personal property is included in the value. Fixtures are generally accepted as real property. Business value is personal property and is exempt.
- Responsible ownership and competent property management are assumed.
- It is assumed there are no hidden conditions of the property, subsoil, or structures that render it more or less valuable, unless specifically noted in the property system database.
- The appraiser is not qualified to detect the existence of potentially hazardous material which may or may not be present on or near the property. The existence of such substances may have an effect on the value of the property. It is assumed there are no hazardous materials affecting the value of the property, unless specifically identified in the property system database.
- It is assumed there is full compliance with all applicable federal, state, and local environmental regulations and laws, unless noncompliance has been noted in the property system database.
- It is assumed all applicable zoning and use regulations and restrictions have been complied with, unless otherwise noted in the property system database.
- It is assumed all required licenses, permits, certificates, consents, easements, or other legislative or administrative authority from any local, state, or national government, or private entity or organization have been or can be obtained or renewed for any use on which the value estimate is based, unless otherwise noted in the property system database.
- It is assumed there are no adverse easements, encroachments, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances, or other items of similar nature significantly affecting the value of the property, unless otherwise noted in the property system database.
- No responsibility is assumed for matters pertaining to legal or title considerations.
- Fiscal constraints may impact data completeness and accuracy, valuation methods, and valuation accuracy.
- The Assessor’s records are assumed correct for the properties appraised.
- Sales utilized are assumed arm’s-length market transactions based on initial validation review; fiscal constraints limit the Assessor’s ability to verify all transactions beyond this initial sales screening.

- Secondary sales validation is limited to the mailing of sales questionnaires, internet research, and/or inspection of sales selected by a reviewer (sales with extreme ratios) or sales from financial institutions where initial screening indicates the transfer to be a qualified sale.
- The subject property is assumed buildable, unless otherwise noted in the property system database.
- It is assumed the property is unaffected by sensitive or critical areas regulations (federal, state or local), unless otherwise noted in the property system database.
- Maps, aerials, and drawings may be included to assist the intended user in visualizing the property; however, no responsibility is assumed as to their exactness.
- The value conclusions contained in this report apply to the subject parcels only and are valid only for assessment purposes. No attempt has been made to relate the conclusions in this report to any other revaluation, past, present, or future.
- It is assumed exposure time for the properties appraised are typical for their market area.
- It is assumed the legal descriptions stored in the Assessor's property system database for the properties appraised are correct. No survey or search of title of the properties has been made for this report and no responsibility for legal matters is assumed.
- Rental rates, when employed, were calculated in accordance with generally accepted appraisal industry standards.
- The Lewis County Assessor's Office utilizes a limited sales database that captures property characteristics at the time of sale. Staffing resources limit the level of sales review required to support this activity.
- Exterior inspections were made of all properties in the physical inspection areas per the revaluation plan approved by the Washington State Department of Revenue. Due to lack of access, some properties did not receive walk around inspections nor did improved properties receive interior inspections. An effort was made to either inspect or validate the sales that were selected by the Sales Analyst.
- The values reported herein are only valid as of the date of this report. Values of individual properties may change through normal jurisdictional processes.

Inspection of Properties:

- **RCW 84.41.041** - Each county assessor shall cause taxable real property to be physically inspected and valued at least once every six years in accordance with RCW 84.41.030, and in accordance with a plan filed with and approved by the Department of Revenue. Such revaluation plan must provide that all taxable real property within a county must be revalued and these newly determined values placed on the assessment rolls each year.
- **Jurisdictional Exception** - The mass appraisal must be completed within the time constraints set by statute and with the work force and financial resources available. As these constraints limit the scope of work performed for the mass appraisal, limiting the ability to fully comply with USPAP Standards 6, the Jurisdictional Exception as provided for in Standard 6 is invoked.
- **RCW 84.40.025 – Access to property required.** For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for the purpose by the assessor. In any case of refusal to such access, the assessor shall request assistance from the Department of Revenue which may invoke the power granted by chapter 84.08 RCW.

Date of Appraisal:

The appraisal date for properties, other than new construction, is January 1, 2021.

RCW 84.40.020 Assessment date — average inventory basis may be used — public inspection of listing, documents, and records.

- All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed.
- The appraisal date for new construction, that is those properties that were issued a building permit or should have been issued a building permit, is July 31, 2021.

RCW 36.21.080: New construction building permits: When property placed on assessment rolls.

- The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year.

Type of Value – Market Value for Assessment Purposes:

- **Market Value:** The basis of all assessments is the true and fair market value of property. True and fair market value (Spokane etc. R. Company v. Spokane County, 75 Wash. 72 (1913); Mason County Overtaxed, Inc. v. Mason County, 62d (1963); AGO 57-58, No. 2, 1/8/57; AGO 65-66, No. 65 12/31/65) ... or amount of money a buyer is willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors that can within reason be said to affect the price in negotiations between a willing purchaser and willing seller, and he must consider all of such factors (AGO 65.66. No. 65, 12/31/65).

Property Rights Appraised – Fee Simple:

- Fee Simple Title: Fee simple title indicates ownership that is absolute and subject to no limitation other than eminent domain, police power, escheat and taxation. (International Association of Assessing Officers, *Glossary for Property Appraisal and Assessment*, (Chicago. IAAO 1997)).

Sales Sources:

- The Lewis County Assessor's Office utilizes sales obtained from Real Estate Excise Tax Affidavits filed with the Lewis County Auditor's Office and Treasurer's Office.
- In conjunction with the county sources, some information is confirmed and/or supplemented with internet sales searches, real estate agent verification, owner verification via phone, and physical inspection.

Sales Review:

- Sales are assumed to be arm's length transactions based on initial screening in the sales verification process utilizing standards published by the Washington State Department of Revenue.
- The mass appraisal must be completed within the time constraints set by statute and with the work force and financial resources available. These constraints limit the amount of sales review that can occur.
- Sales located in the scheduled physical inspection review area receive, at a minimum, an external inspection.
- Whenever possible, sales located outside the scheduled physical inspection review area receive an inspection also, although some are reviewed in house via sales documents, online verification, or via contact with purchaser/seller/Realtor through phone call or mail/email.
- Sales identified as being an outlier may receive a sales questionnaire and/or be scheduled for sales review. The sales review may include a site visit and/or contact with either the buyer or seller of the property, or a review of published information on various real estate websites and/or county websites.
- The number of properties that actually receive a sales review and/or physical inspection is determined by the number of sales and the availability of staff to perform the task. The majority of the sales (not just outlier sales) were reviewed for accuracy for the 2022 tax year.

Sales used in Analysis: All improved sales which were verified as good that did not have characteristic changes between the date of sale and the date of appraisal were included in the analysis. Mathematical trimming may have occurred where noted.

Conclusion and Recommendation: Value changes in physically inspected area primarily were the result of changes in the improvement values when the sales calibrated cost approach was applied, changes in land value, data changes to building characteristics, and mass adjustments. Changes in land value were often due to adjustments as part of the land value equalization process. Since the values in this report improve uniformity and equity, we recommend posting these values for the 2022 tax year.

Highest and Best Use Analysis:

- **As if vacant:** Market analysis of this area, together with current zoning and current anticipated use patterns, indicate the highest and best use of the majority of the appraised parcels as residential. Any opinion not consistent with this is specifically noted in our records and considered in the valuation of the specific parcel.
- **As if improved:** Based on neighborhood trends, both demographic and current development patterns, the existing buildings represent the highest and best use of most sites. The existing use will continue until land value, in its highest and best use, exceeds the sum of the value of the entire property in its existing use and the cost to remove the improvements. We find that the current improvements do add value to the property, in most cases, and are therefore the highest and best use of the property as improved.
- **Interim Use:** In many instances a property's highest and best use may change in the foreseeable future. A tract of land at the edge of a city might not be ready for immediate development, but current growth trends may suggest that the land should be developed in a few years. The use to which the site is put until it is ready for its future highest and best use is called an interim use. Thus, interim uses are current highest and best uses that are likely to change in a relatively short time.

Standards and Measurement of Data Accuracy:

Each sale was verified with the buyer, seller, real estate agent, or tenant when possible. Current data was verified, updated, and corrected if necessary via field inspection,

Notes on "City" designations for parcels in Lewis County:

On most records in the Lewis County Assessor's Office, the term city is listed for the general location of parcels. Note that on most Assessor's records the term city refers to School District. This is most apparent in Vader (listed as Castle Rock), Mineral (mostly Morton School District, some Eatonville) and Ashford (listed as Eatonville also), where the school districts do not coincide with mailing address. This is also true in Adna (Chehalis mailing addresses) and many other areas. In the east end of the county, the White Pass School District encompasses Glenoma, Randle, Cispus, and Packwood.

LEWIS COUNTY STATISTICS:

Washington State Total Population (4/2020):	7,705,300
Washington State Unemployment Rate (12/2019):	4.4%
Washington State Median Household Income (2019):	\$73,800
Washington State Housing Units (2019):	3,195,000
Washington State Population per Square Mile (2010)	101.2
Lewis County Total Population (4/2020):	82,100
Lewis County Unemployment Rate (12/2019):	6.6%
Lewis County Median Household Income:	\$53,400
Lewis County Housing Units (2019)	35,700
Lewis County Population per Square Mile (2010)	31.4

Numbers rounded to nearest hundred, where applicable, and information provided by census.gov and esd.wa.gov.

COVID-19 INFORMATION:

Values and statistics in this report were based on 2020 sales, assessed during the 2021 assessment year for 2022 taxes, based on an effective date of January 1, 2021.

The first case of COVID-19 in the United States and in Washington was confirmed on January 21, 2020. The first diagnosed case of COVID-19 in Lewis County was reported on March 15, 2020.

The majority of the sales from 2020 took place during, or just prior to the proliferation of the virus, and during the time-frame affected by changes in the economy as well as other aspects involved. For Ad Valorem purposes, how this affects the market will typically be reflected in the sales. This has been explored and studied as part of the revaluation process, and time of sale has also been analyzed as a reference to value and when parcels have sold. This typically will show how the virus may or may not be affecting values.

The virus and its ramifications has also affected the Assessor's Office in that office closures, limited contact with the public, changes and restrictions of site inspection procedures, and state and federal regulations have had a limiting effect on completion of the revaluation process, and on information availability.

**REVALUATION REPORT FOR MORTON, MINERAL, ASHFORD, GLENOMA, RANDLE, CISPUS, AND
PACKWOOD RESIDENTIAL AREAS:**

Cycle Number:	5
Previous Physical Inspection:	2015
Effective Date of Appraisal:	January 1, 2021
Date of Physical Inspections:	November 2020 through July 2021
Parcel Count:	8772
Valid Sales:	228
Overall Value Sale Price Ratio COD*:	16.37%

*COD is a measure of uniformity: the lower the number the better the uniformity. The COD listed above is higher than typical due to inclusion of a wide variety of property types, including: single family residential, manufactured homes (both with and without land), land with buildings, and bare land in a single report.

Overall Description:

The Morton, Mineral, Ashford, Glenoma, Randle, Cispus, and Packwood residential areas are located at the East end of Lewis County. The area's boundaries are: Pierce County to the north, Cowlitz and Skamania Counties to the South, Yakima County to the east, and Bear Canyon Rd and Riffe Lake to the west. Mount St Helens is located to the South of this area (just past Cispus, south of Highway 12), and Mount Rainier is located to the northeast, both mountains are in relative close proximity to this area. This area, generally, has a warm-summer Mediterranean climate, which means that the area has warm dry summers and greater likelihood of snow in the winter than much of Western Washington.

The Morton and White Pass areas run along Highway 12 headed east from Mossyrock, starting with Morton, through Glenoma, Randle, and finally through Packwood ending at the summit of White Pass and the border with Yakima County. The Mineral and Ashford areas are north of Morton along Hwy 7, where it meets up with the border of Pierce County.

Morton is the most populous area of the Eastern County, and is located approximately 28 miles from Interstate 5 along US Highway 12, and is the junction between Highway 12 (East/West) and Highway 7 north. Population for Morton City was approximately 1,126 as of 2019. Morton was first settled in 1871, and has traditionally been considered to have an economy based on logging and other wood based products. This is still true today, with Alta Forest Products being a major employer in the area, along with an additional chip mill being located just outside town. Morton city has a grocery store, a few restaurants, bars, a theater, coffee shops, and a couple banks. Morton has its own school district, with elementary and middle/high schools, and a hospital is also located in Morton. Centralia College has an extension (Centralia College East) in Morton. The city of Morton has its own water system and sewer treatment system, and has a police department, partially shared with the city of Mossyrock. The general Morton area extends to the North, with the school district including parts of the Mineral area.

Glenoma is a small rural area east of Morton, with few services available and a few small businesses located mostly on Highway 12. Homes are comprised of a few smaller lots mixed with acreage parcels.

Randle is a small town, east of Glenoma and Morton. This area is also called Big Bottom Valley, and runs along the Cowlitz River. The town area has a store, gas station, and a few other small businesses. A lumber mill is located on the east end of Randle, which is a major employer for the area. The White Pass schools (junior/senior high school and elementary school) and district offices are also located in the east end of Randle, being another employer in the area, as well as the school district responsible for the Glenoma, Randle, and Packwood areas.

Packwood, as highway 12 continues east of Morton, Glenoma, and Randle, is located just below and west of White Pass in the Cascade Mountain Range. This area's major industry has traditionally been lumber and logging, along with forest services, but has shifted more toward tourism after the lumber mill that was a primary employer for this area closed. Being in close proximity to the White Pass Ski Resort makes this a popular snowbird destination, and the warm overall climate brings much summer tourism to the area. Packwood town (unincorporated) itself has population of approximately 319 (as of 2020). Packwood has restaurants, a grocery store, gas stations, convenience stores, hotels, and other small businesses. Packwood is host to two yearly flea markets, which are also a source of income for many residents and for the town businesses in general. The general Packwood area also has a golf course, museum, and other recreational activities, and has a population of approximately 1330 (2019 estimate) for the general Packwood area. Many homes in the area are also part or full time seasonal rentals.

Mineral and Elbe are a small communities north of Morton, along Highway 7 toward Eatonville, Graham, Puyallup, and Tacoma. Mineral has a small lake and small town area (unincorporated). Formerly a mining and logging community, this area is primarily now a recreational and tourism supported area. Mineral and Elbe (just north, at the border with Pierce County) have many second homes for residents of Pierce County and other more populous areas, and fishing is one of the primary tourism attractions. Elbe has some stores and restaurants, and the majority of this area is in Pierce County.

Ashford is a town along Highway 706, east of Elbe, is in close proximity to Mount Rainier. Ashford has quite a few hotels, restaurants, stores, and other businesses, along the highway; mostly used by tourists heading to and from Mount Rainier. This is in Pierce County. South of the Nisqually River and south of Highway 706, Paradise Estates and other parts of Ashford are in Lewis County. Paradise Estates is a subdivision of mixed residences and manufactured homes. Many parcels are second residences or campsites for residents of Pierce County, with a quickly growing percentage used as seasonal rentals, both in the winter and the summer. Other residences in the Skate Creek area are similar, but Paradise estates is unique in its shared water system, parks, and recreational opportunities within the community. Primary access to these communities is via Highway 706 and Pierce County, and a seasonally open road does connect with Packwood, to the southeast on Highway 12 as a secondary access.

Topography in the general area varies from level to very steep, with major roads typically following rivers and/or connecting small cities and towns. Much of the rural area is comprised residential land interspersed with agricultural, forest, and farmland. Many of the more rural residential parcels are larger acreage parcels, with many clusters of smaller lots and small subdivisions scattered throughout.

Properties in this general area are comprised of a great variety of types, qualities, and sizes of homes and manufactured homes with greatly varying land qualities and sizes. Areas of good to very good views are located in this area, along with areas with no views. Areas along rivers can be desirable, but can also be problematic regarding flooding or other issues typical around rivers and creeks. The Cowlitz River, which runs along Highway 12 for much of this area, is prone to flooding, especially in the flat portions of the valley, such as Big Bottom Valley.

There are quite a few recreational opportunities in this general area, with many parks, hiking trails, logging roads, and other activities. Hunting, camping, hiking, and use of off-road vehicles are common activities of this area in general. This area is in close proximity to Mount Rainier to the north, and Mount Saint Helens to the south, which not only provides views for properties in the area, but also gives recreational opportunities for mountain climbing and other activities related to the mountains. As mentioned above, White Pass Ski Resort is a great source of recreation for both the area and extended areas.

Area Values Summary:

Overall, land values trended upward moderately to extremely. Some land values were adjusted upward or downward in order to equalize the land values in the area. Residence and manufactured home values appear to have been in an upward trend value-wise, with some properties having rather dramatic increases, which matches the trending sales in the area and real estate reports in the area for the past year.

**REVALUATION REPORT FOR MORTON, MINERAL, ASHFORD, GLENOMA, RANDLE, CISPUS, AND
PACKWOOD COMMERCIAL AREAS:**

Cycle Number(s):	5
Previous Physical Inspection:	2015-2016 for the 2017 tax year.
Effective Date of Appraisal:	January 1, 2021
Date of Physical Inspections:	December 2021 through May 2021
Commercial Parcel Count:	534 (2015) 438 (2021)
Sales Summary:	Total Sales: 18 Land: 3 Improved: 17
Range of Sales Dates:	Jan 1, 2020 – Dec 31, 2020
Number of sales outside Cycle 5:	60

Weight was placed on these sales on a case-by-case basis, as results were deemed credible.

Sales – Ratio Study Summary: There were a total of 9 arms-length transaction among improved sales in cycle 5. The average ratio of assessment to sale price was 78%. Weight was placed on these sales when applicable but due to the lack in volume of valid sales for many of the varied property types, the predominant approaches used were cost and/or income.

Sales Summary: There were a total of nine valid commercial benchmarked sales and zero industrial benchmark sales used for this analysis. With a limited number of valid sales over the past four years, additional sales from outside the Cycle 5 area were considered whenever deemed appropriate.

Standards and Measurement of Data Accuracy: Each sale was verified to the best of our ability. Current data was verified and corrected when necessary via field inspection.

Population of both commercial and industrial - Parcel Summary Data in Cycle 5:

- Number of parcels located in the area: 438
- Number of parcels physically inspected in the population: 438

Additional Revaluation was completed for specific property types in Lewis County to be more conforming and equitable for hotels and restaurant type properties:

- Number of parcels physically inspected in the county: 31 hotels and 115 restaurants
- Property owners were asked to provide profit and loss statements from the time frame prior to Covid-19 restrictions to help determine if these circumstances had a negative impact on the valuation of the property.

Approaches to value: In the absence of sufficiently available comparable sales, the cost and income approaches are considered viable options in determining fair market value.

- The cost approach being the calculated replacement cost new less all forms of depreciation.
- The Income approach being the conversion of an income stream into a market value based on investors expected overall rate of return (overall capitalization rate).

Special Assumptions and Limiting Conditions:

- Sales from January 1, 2020 through December 31, 2020 were considered in all analyses.
- This report intends to meet the requirements of the Uniform Standards of Professional Appraisal Practice, Standard 6.
- Time adjustments were not made to sales due to the lack of reliable sales activity and insufficient data with which to use for time trend analysis.

Parcel Number	Prop Type	NBHD	Sale Price	Sale Date	Final Value	Address	City
008669004128	COM	5192	\$660550	7/7/2020	\$1,014,400	303 2ND ST	MORTON
008432001000	COM	5192	\$210000	9/3/2020	\$98,100	204 2ND ST	MORTON
008452000000	COM	5192	\$296500	11/5/2020	\$188,500	277 MAIN ST	MORTON
031555000000	COM	5326	\$235000	9/29/2020	\$169,000	0 SILVERBROOK RD	WHITE PASS
035187001003	COM	5485	\$310000	6/30/2020	\$239,600	12880 US HWY 12	WHITE PASS
008435000000	COM	5192	\$125000	12/29/2020	\$101,200	216 MAIN ST	MORTON
008670002000	COM	5142	\$160000	9/25/2020	\$145,000	824 WESTLAKE AVE	MORTON
008461000000	COM	5192	\$200000	7/16/2020	\$266,000	164 2ND ST	MORTON
029760001000	COM	5202	\$35000	10/12/2020	\$49,500	229 TEMPLE RD	MORTON

Maps:

The maps available and used were Sigmoid, Geoanalyst, Lewis County Parcel Maps, and Assessor's Maps.

Neighborhood Description:

Commercial and industrial valuation areas consisted of five general neighborhoods each defined by a separate town or city and located along U.S. Highway 12.

Commercial real estate in the Morton area is predominantly located along 2nd street, running north to south and W. Main St, which runs east to west. This business district is comprised of a variety of businesses including, retail, lodging, banks, grocery, hardware, convenience, recreation, lodging, restaurants, senior living and a variety of churches. Morton City sewer and water are readily available within the city limits. Morton provides the only hospital in the area. With two saw mills located at the north end of Morton, the local economy relies primarily upon the timber industry. Commercial properties within the city of Morton are mostly dispersed between US Hwy 12 to the south and State Route 508 to the northeast.

The commercial properties in Glenoma and Randle areas are businesses that support the rural residential neighborhoods, such as a post office, volunteer fire stations, two grocery stores, a hardware store, and a small number of cafes and restaurants. There is a lack of public water and sewer systems to support a more dense residential community and substantial commercial and industrial growth. Much of the area is located within agriculture lowlands which are surrounded by forest lands providing ample housing opportunities for the local work force. The businesses themselves are predominantly located along the Hwy 12 corridor relying upon local residents and travelers passing through. Hampton Lumber Mills operates what once was the Pacific Lumber and Shipping Mill along Hwy 12. The plant has long been one of the major employers in the area.

The town of Packwood is situated at the west foothills of the Cascade Mountain range. Located along US Hwy 12, Packwood borders the Gifford Pinchot National forest and offers easy access to Mt. Rainier National Park and White Pass Ski Resort. The town and surrounding area relies heavily upon seasonal tourism, and recreational activity, as well as the timber industry. Lack of a city sewer system has likely impacted commercial growth but at the same time helps the town retain its present character. The immediate area attracts visitors who enjoy hiking, hunting, fishing, camping, and skiing. White Pass Ski Resort is located approximately 20 miles east of Packwood and is attractive to visitors to the area in the winter months. Packwood businesses are predominantly found along the US Hwy 12 corridor with most of the standard amenities, including a large number of lodging choices.

Outside of town lies a mix of rural housing ranging from low grade to very good grade construction. There are large areas of forest and sometimes agriculture land separating these communities. Due in part to the existing commercial development, these areas are limited and restricted by Lewis County zoning ordinances.

Located about 15 miles north of Morton, the town of Mineral has minimal commercial activities. Much of the established businesses are complimentary to the activities stemming from Lake Mineral which is located at the north end of town. Mineral's commercial properties encompass the lake and include a tavern, convenience store, lodging, RV Parks, and a retired grade school since converted to an arts building. As with many other recreation destinations, business slows substantially as winter approaches and some amenities close. Residents are likely to be either retired or somehow involved in the timber industry.

These small rural areas tend to offer hobby farms with single family dwellings to recreational cabins and 2nd residences. There has been a large growth of residential properties that are being offered up to temporary daily occupancies. This area appears to show increasing demand for more of a resort area due to the increase in year-long recreational activities.

RESIDENTIAL REPORTS

The following charts show statistical data for the county for the 2021 Revaluation/2022 tax year. The charts show data before and after trends were applied, and show both each inspection cycle separately, and the entire county as a whole.

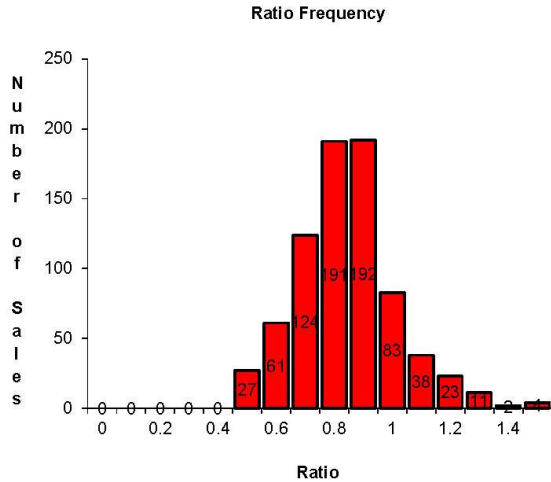
Cycle Trend Report	Mean Ratio Before	Mean Ratio After	Median Ratio Before	Median Ratio After	Sales Count	Parcel Count	Notes
Cycle 1 (Chehalis)	0.820	0.985	0.809	0.975	246	8426	Trended Area
Cycle 2 (Mossy/Onalsk)	0.793	0.975	0.789	0.965	203	10420	Trended Area
Cycle 3 (Adna/Napvn)	0.814	0.979	0.808	0.983	169	9380	Trended Area
Cycle 4 (Tol/Win/Vad)	0.843	1.017	0.850	1.033	234	8928	Trended Area
Cycle 5 (East County)	0.772	0.991	0.742	0.978	185	11507	Inspected Area
Cycle 6 (Centralia)	0.816	0.965	0.806	0.961	378	12076	Trended Area
All Cycles	0.812	0.983	0.801	0.979	1415	60737	
							Tax Year 2022
Lien Date							1/1/2021
Report Date							11/15/2021
Sale Dates Range							1/1/2020-12/31/2020

Notes:

- This report includes residential parcels, manufactured homes (both with and without land), land with buildings, and bare land. This gives an overall snapshot of how trending has affected an entire area, but typically this leaves a broad range of indicators of accuracy (COD, COV) and ratios overall.
- The total parcel count listed for each cycle includes timber, commercial, industrial, government, and timber parcels.
- Ratios lower than .40 and higher than 2.00 were trimmed as outliers, as these numbers can skew data. Sometimes this is reflected in sales counts for each area together not necessarily equalling total sale counts.
- A total of 78 distinct trend groups, based on location, property types, and other criteria were used in trending; some areas were combined or valued together where appropriate. Much effort was made to avoid having drastically heterogeneous property types or areas in a single trend group.
- For trending purposes, personal property mobile homes, mobile homes with land, condominiums, triplewide manufactured homes, and stick built residences were trended separately from each other to help focus the trending accuracy.
- Prior year sales are used during the current year to set values for the next year's taxes. For example, 2020 sales were used during 2021 to set values for 2022 taxes, with a lien or effective date of 1/1/2021.
- The above numbers represent the mean and median ratios of assessed value to sale price. A number like .900 above would represent the assessed value is 90% of sale price. In this case, for example, a property that sold for \$100,000 would be assessed at \$90,000.
- This report does not reflect time trended values.
- Some parcels have had improvements made after sale date, and attempts were made to remove these from the sales list, but some have been included inadvertently. This can skew the ratios.

Tax Year 2022

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
All Cycles	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales Before Trend				
SAMPLE STATISTICS				
Sample size (n)	1415			
Mean Assessed Value	230,300			
Mean Sales Price	283,300			
Standard Deviation AV	128,497			
Standard Deviation SP	138,917			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.812			
Median Ratio	0.801			
Weighted Mean Ratio	0.813			
UNIFORMITY				
Lowest ratio	0.4003			
Highest ratio:	1.7240			
Coefficient of Dispersion	17.50%			
Standard Deviation	0.1809			
Coefficient of Variation	22.28%			
Price-related Differential	1.00			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.789			
Upper limit	0.811			
95% Confidence: Mean				
Lower limit	0.803			
Upper limit	0.821			
SAMPLE SIZE EVALUATION				
N (population size)	60737			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1809			
Recommended minimum:	13			
Actual sample size:	1415			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	749			
# ratios above mean:	666			
z:	2.179895287			
Conclusion:	Non-normal			
*i.e., no evidence of non-normality				



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	0.99	0.63
2nd Std Dev	1.17	0.45

Tax Year 2022

Cycle Trend Report	Lien Date:	Report Date:	Date Range of Sales:	
All Cycles	1/1/2021	11/15/2021	1/1/2020-12/31/2020	
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	1415			
Mean Assessed Value	277,800			
Mean Sales Price	283,300			
Standard Deviation AV	147,982			
Standard Deviation SP	138,917			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.983			
Median Ratio	0.979			
Weighted Mean Ratio	0.981			
UNIFORMITY				
Lowest ratio	0.4740			
Highest ratio:	1.8510			
Coefficient of Dispersion	14.18%			
Standard Deviation	0.1832			
Coefficient of Variation	18.63%			
Price-related Differential	1.00			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.969			
Upper limit	0.991			
95% Confidence: Mean				
Lower limit	0.974			
Upper limit	0.993			
SAMPLE SIZE EVALUATION				
N (population size)	60737			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1832			
Recommended minimum:	13			
Actual sample size:	1415			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	720			
# ratios above mean:	695			
z:	0.638018133			
Conclusion:	Normal*			

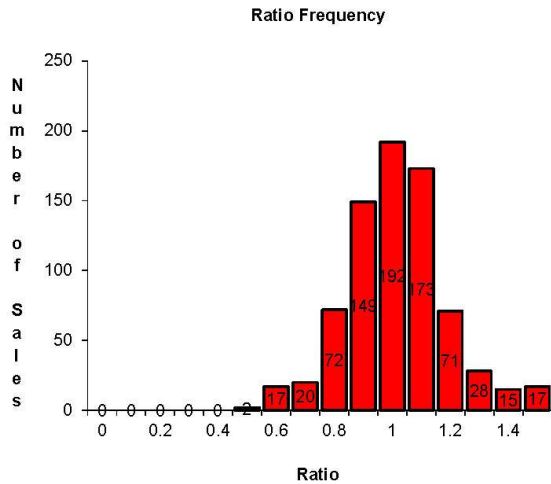
Ratio Frequency

Ratio	Number of Sales
0.5-0.6	17
0.6-0.7	20
0.7-0.8	72
0.8-0.9	145
0.9-1.0	192
1.0-1.1	173
1.1-1.2	71
1.2-1.3	28
1.3-1.4	15
1.4-1.5	17

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.17	0.80
2nd Std Dev	1.35	0.62

*i.e., no evidence of non-normality

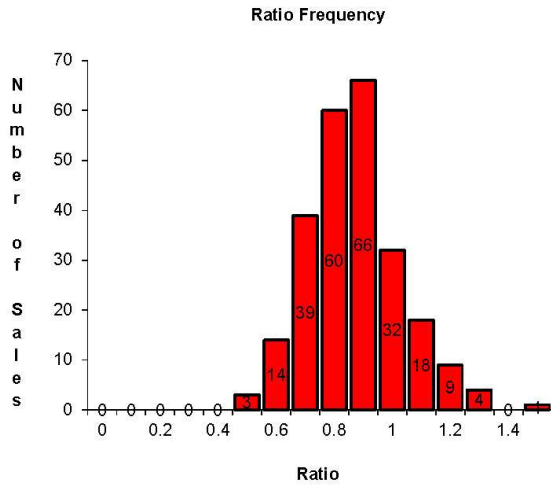


Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.17	0.80
2nd Std Dev	1.35	0.62

Tax Year 2022

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 1 (Chehalis)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales Before Trend				
SAMPLE STATISTICS				
Sample size (n)	246			
Mean Assessed Value	248,200			
Mean Sales Price	304,700			
Standard Deviation AV	110,136			
Standard Deviation SP	119,383			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.820			
Median Ratio	0.809			
Weighted Mean Ratio	0.815			
UNIFORMITY				
Lowest ratio	0.4702			
Highest ratio:	1.4667			
Coefficient of Dispersion	14.61%			
Standard Deviation	0.1556			
Coefficient of Variation	18.98%			
Price-related Differential	1.01			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.790			
Upper limit	0.827			
95% Confidence: Mean				
Lower limit	0.801			
Upper limit	0.839			
SAMPLE SIZE EVALUATION				
N (population size)	8426			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1556			
Recommended minimum:	10			
Actual sample size:	246			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	132			
# ratios above mean:	114			
z:	1.083880412			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	0.98	0.66
2nd Std Dev	1.13	0.51

Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 1 (Chehalis)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	246			
Mean Assessed Value	301,200			
Mean Sales Price	304,700			
Standard Deviation AV	132,606			
Standard Deviation SP	119,383			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.985			
Median Ratio	0.975			
Weighted Mean Ratio	0.989			
UNIFORMITY				
Lowest ratio	0.5556			
Highest ratio:	1.5356			
Coefficient of Dispersion	11.15%			
Standard Deviation	0.1480			
Coefficient of Variation	15.03%			
Price-related Differential	1.00			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.957			
Upper limit	0.986			
95% Confidence: Mean				
Lower limit	0.967			
Upper limit	1.004			
SAMPLE SIZE EVALUATION				
N (population size)	8426			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1480			
Recommended minimum:	9			
Actual sample size:	246			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	137			
# ratios above mean:	109			
z:	1.721457125			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				

Ratio Frequency

Note this report does not reflect time trended values.

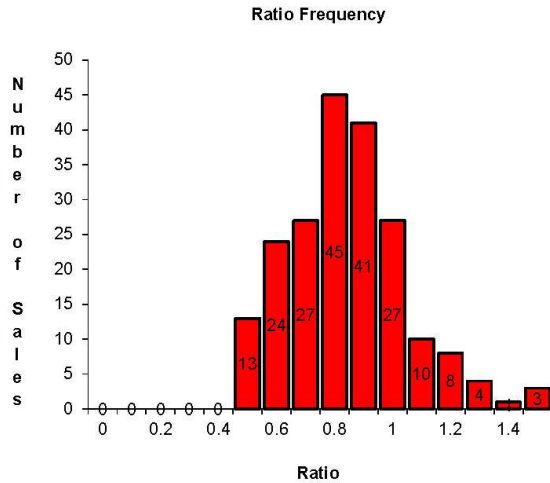
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.13	0.84
2nd Std Dev	1.28	0.69

Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 2 (Mossy/Onalsk)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales Before Trend				
SAMPLE STATISTICS				
Sample size (n)	203			
Mean Assessed Value	226,500			
Mean Sales Price	286,500			
Standard Deviation AV	149,117			
Standard Deviation SP	173,318			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.793			
Median Ratio	0.789			
Weighted Mean Ratio	0.791			
UNIFORMITY				
Lowest ratio	0.4003			
Highest ratio:	1.5236			
Coefficient of Dispersion	19.82%			
Standard Deviation	0.2049			
Coefficient of Variation	25.83%			
Price-related Differential	1.00			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.758			
Upper limit	0.811			
95% Confidence: Mean				
Lower limit	0.765			
Upper limit	0.822			
SAMPLE SIZE EVALUATION				
N (population size)	10420			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.2049			
Recommended minimum:	17			
Actual sample size:	203			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	104			
# ratios above mean:	99			
z:	0.280744963			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				

Ratio Frequency

Ratio	Number of Sales
0.5-0.6	13
0.6-0.7	24
0.7-0.8	27
0.8-0.9	45
0.9-1.0	41
1.0-1.1	27
1.1-1.2	10
1.2-1.3	8
1.3-1.4	4
1.4-1.5	3

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.00	0.59
2nd Std Dev	1.20	0.38



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.00	0.59
2nd Std Dev	1.20	0.38

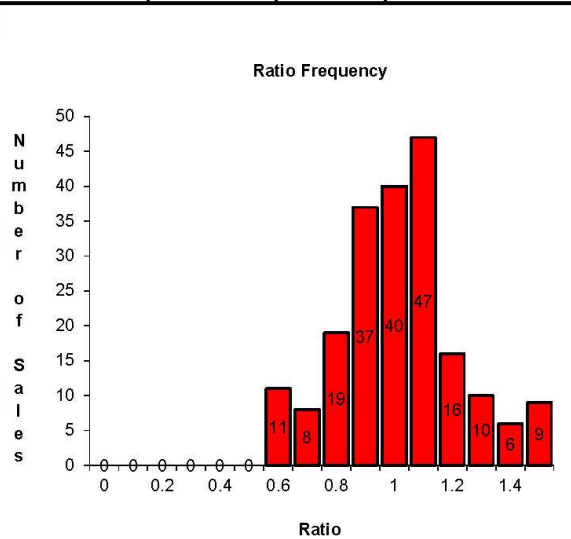
Tax Year 2022					
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 2 (Mossy/Onalsk)	1/1/2021	11/15/2021		1/1/2020-12/31/2020	
All Sales After Trend					
SAMPLE STATISTICS					
Sample size (n)	203				
Mean Assessed Value	277,700				
Mean Sales Price	286,500				
Standard Deviation AV	177,433				
Standard Deviation SP	173,318				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.975				
Median Ratio	0.965				
Weighted Mean Ratio	0.969				
UNIFORMITY					
Lowest ratio	0.5409				
Highest ratio:	1.7461				
Coefficient of Dispersion	17.04%				
Standard Deviation	0.2233				
Coefficient of Variation	22.90%				
Price-related Differential	1.01				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.937				
Upper limit	1.004				
95% Confidence: Mean					
Lower limit	0.944				
Upper limit	1.006				
SAMPLE SIZE EVALUATION					
N (population size)	10420				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.2233				
Recommended minimum:	20				
Actual sample size:	203				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	106				
# ratios above mean:	97				
z:	0.561489925				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					

Ratio Frequency

Ratio	Number of Sales
0.6	11
0.7	8
0.8	19
0.9	37
1.0	40
1.1	47
1.2	16
1.3	10
1.4	6
1.5	9

Note this report does not reflect time trended values.

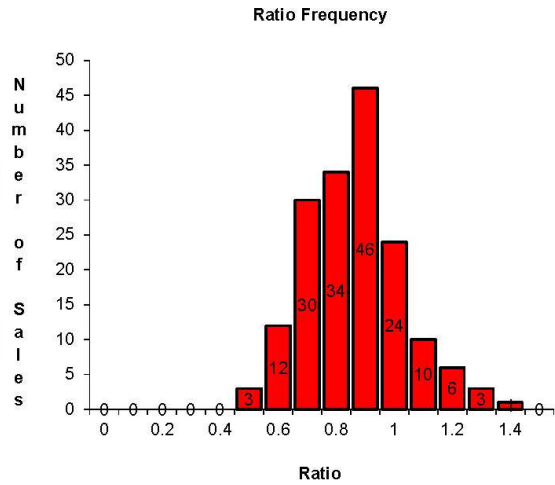
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.20	0.75
2nd Std Dev	1.42	0.53



Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.20	0.75
2nd Std Dev	1.42	0.53

Tax Year 2022					
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 3 (Adna/Napvn)	1/1/2021	11/15/2021		1/1/2020-12/31/2020	
All Sales Before Trend					
SAMPLE STATISTICS					
Sample size (n)	169				
Mean Assessed Value	252,700				
Mean Sales Price	305,600				
Standard Deviation AV	141,769				
Standard Deviation SP	145,537				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.814				
Median Ratio	0.808				
Weighted Mean Ratio	0.827				
UNIFORMITY					
Lowest ratio	0.4247				
Highest ratio:	1.3717				
Coefficient of Dispersion	16.26%				
Standard Deviation	0.1695				
Coefficient of Variation	20.82%				
Price-related Differential	0.98				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.763				
Upper limit	0.835				
95% Confidence: Mean					
Lower limit	0.788				
Upper limit	0.839				
SAMPLE SIZE EVALUATION					
N (population size)	9380				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.1695				
Recommended minimum:	11				
Actual sample size:	169				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	87				
# ratios above mean:	82				
z:	0.307692308				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	0.98	0.64
2nd Std Dev	1.15	0.47

Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Sales Range:
Cycle 3 (Adna/Napvn)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	169			
Mean Assessed Value	304,100			
Mean Sales Price	305,600			
Standard Deviation AV	164,154			
Standard Deviation SP	145,537			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.979			
Median Ratio	0.983			
Weighted Mean Ratio	0.995			
UNIFORMITY				
Lowest ratio	0.5061			
Highest ratio:	1.4209			
Coefficient of Dispersion	13.22%			
Standard Deviation	0.1680			
Coefficient of Variation	17.17%			
Price-related Differential	0.98			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.958			
Upper limit	1.007			
95% Confidence: Mean				
Lower limit	0.953			
Upper limit	1.004			
SAMPLE SIZE EVALUATION				
N (population size)	9380			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1680			
Recommended minimum:	11			
Actual sample size:	169			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	83			
# ratios above mean:	86			
z:	0.153846154			
Conclusion:	Normal*			

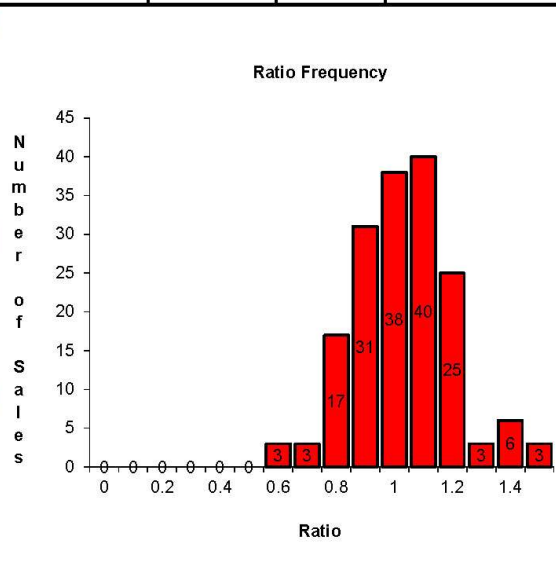
Ratio Frequency

Ratio	Number of Sales
0.6-0.7	3
0.7-0.8	3
0.8-0.9	17
0.9-1.0	31
1.0-1.1	38
1.1-1.2	40
1.2-1.3	25
1.3-1.4	3
1.4-1.5	6
1.5-1.6	3

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.15	0.81
2nd Std Dev	1.31	0.64

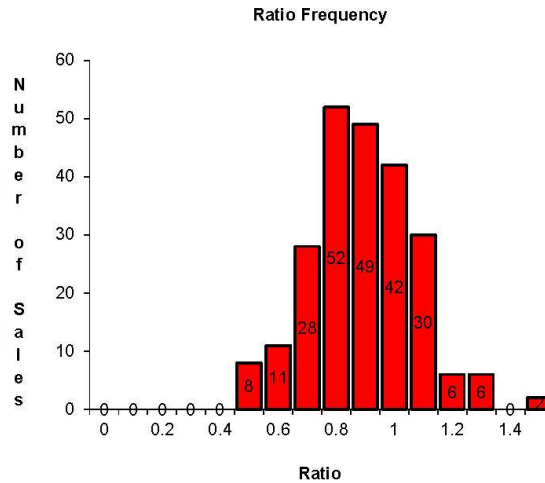
*i.e., no evidence of non-normality



Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.15	0.81
2nd Std Dev	1.31	0.64

Tax Year 2022					
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 4 (Tol/Win/Vad)	1/1/2021	11/15/2021		1/1/2020-12/31/2020	
All Sales Before Trend					
SAMPLE STATISTICS					
Sample size (n)	234				
Mean Assessed Value	227,500				
Mean Sales Price	278,600				
Standard Deviation AV	122,744				
Standard Deviation SP	147,630				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.843				
Median Ratio	0.850				
Weighted Mean Ratio	0.817				
UNIFORMITY					
Lowest ratio	0.4140				
Highest ratio:	1.4393				
Coefficient of Dispersion	16.83%				
Standard Deviation	0.1803				
Coefficient of Variation	21.39%				
Price-related Differential	1.03				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.801				
Upper limit	0.881				
95% Confidence: Mean					
Lower limit	0.819				
Upper limit	0.866				
SAMPLE SIZE EVALUATION					
N (population size)	8928				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.1803				
Recommended minimum:	13				
Actual sample size:	234				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	114				
# ratios above mean:	120				
z:	0.326860225				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.02	0.66
2nd Std Dev	1.20	0.48

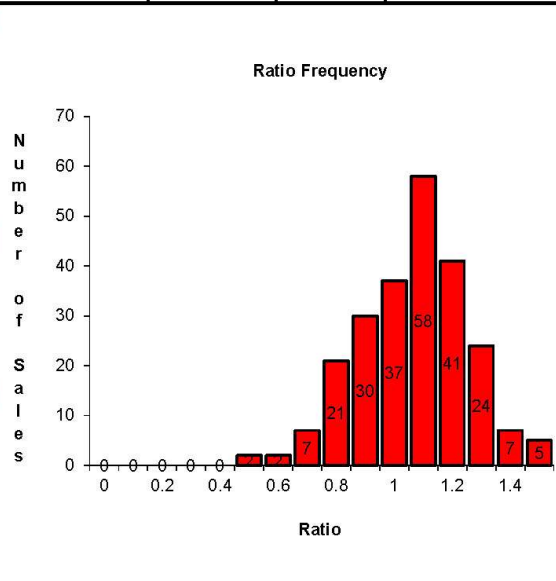
Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 4 (Tol/Win/Vad)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	234			
Mean Assessed Value	276,600			
Mean Sales Price	278,600			
Standard Deviation AV	148,372			
Standard Deviation SP	147,630			
ASSESSMENT LEVEL				
Arithmetic mean ratio	1.017			
Median Ratio	1.033			
Weighted Mean Ratio	0.993			
UNIFORMITY				
Lowest ratio	0.4740			
Highest ratio:	1.6464			
Coefficient of Dispersion	14.48%			
Standard Deviation	0.1916			
Coefficient of Variation	18.84%			
Price-related Differential	1.02			
RELIABILITY				
95% Confidence: Median				
Lower limit	1.008			
Upper limit	1.061			
95% Confidence: Mean				
Lower limit	0.992			
Upper limit	1.041			
SAMPLE SIZE EVALUATION				
N (population size)	8928			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1916			
Recommended minimum:	15			
Actual sample size:	234			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	108			
# ratios above mean:	126			
z:	1.111324766			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				

Ratio Frequency

Ratio	Number of Sales
0.4-0.5	1
0.5-0.6	1
0.6-0.7	7
0.7-0.8	21
0.8-0.9	30
0.9-1.0	37
1.0-1.1	58
1.1-1.2	41
1.2-1.3	24
1.3-1.4	7
1.4-1.5	5

Note this report does not reflect time trended values.

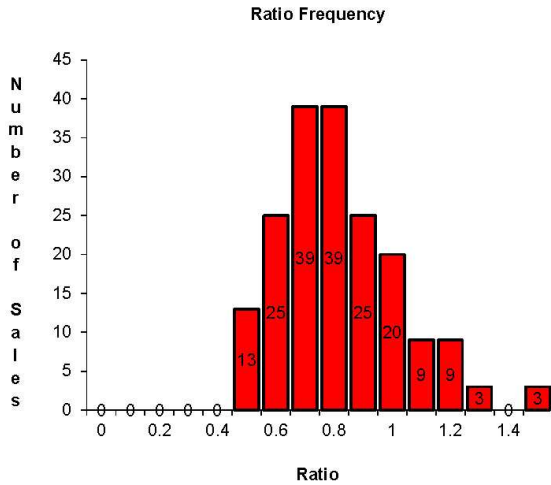
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.21	0.83
2nd Std Dev	1.40	0.63



Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.21	0.83
2nd Std Dev	1.40	0.63

Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 5 (East County)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales Before Trend				
SAMPLE STATISTICS				
Sample size (n)	185			
Mean Assessed Value	164,200			
Mean Sales Price	209,400			
Standard Deviation AV	138,927			
Standard Deviation SP	143,512			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.772			
Median Ratio	0.742			
Weighted Mean Ratio	0.784			
UNIFORMITY				
Lowest ratio	0.4047			
Highest ratio:	1.5922			
Coefficient of Dispersion	21.73%			
Standard Deviation	0.2094			
Coefficient of Variation	27.12%			
Price-related Differential	0.98			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.705			
Upper limit	0.781			
95% Confidence: Mean				
Lower limit	0.742			
Upper limit	0.802			
SAMPLE SIZE EVALUATION				
N (population size)	11507			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.2094			
Recommended minimum:	18			
Actual sample size:	185			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	102			
# ratios above mean:	83			
z:	1.32338632			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				



Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	0.98	0.56
2nd Std Dev	1.19	0.35

Tax Year 2022				
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 5 (East County)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	185			
Mean Assessed Value	198,800			
Mean Sales Price	209,400			
Standard Deviation AV	141,488			
Standard Deviation SP	143,512			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.991			
Median Ratio	0.978			
Weighted Mean Ratio	0.949			
UNIFORMITY				
Lowest ratio	0.5048			
Highest ratio:	1.8510			
Coefficient of Dispersion	15.82%			
Standard Deviation	0.2097			
Coefficient of Variation	21.17%			
Price-related Differential	1.04			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.938			
Upper limit	1.000			
95% Confidence: Mean				
Lower limit	0.961			
Upper limit	1.021			
SAMPLE SIZE EVALUATION				
N (population size)	11507			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.2097			
Recommended minimum:	18			
Actual sample size:	185			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	99			
# ratios above mean:	86			
z:	0.882257547			
Conclusion:	Normal*			
*i.e., no evidence of non-normality				

Ratio Frequency

Ratio	Number of Sales
0.6-0.7	2
0.7-0.8	10
0.8-0.9	12
0.9-1.0	40
1.0-1.1	44
1.1-1.2	34
1.2-1.3	17
1.3-1.4	9
1.4-1.5	9
1.5-1.6	8

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.20	0.78
2nd Std Dev	1.41	0.57

Tax Year 2022																								
Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:																				
Cycle 6 (Centralia)	1/1/2021	11/15/2021		1/1/2020-12/31/2020																				
All Sales Before Trend																								
SAMPLE STATISTICS		<div>Ratio Frequency</div> <table><thead><tr><th>Ratio</th><th>Number of Sales</th></tr></thead><tbody><tr><td>0.5-0.6</td><td>6</td></tr><tr><td>0.6-0.7</td><td>21</td></tr><tr><td>0.7-0.8</td><td>69</td></tr><tr><td>0.8-0.9</td><td>89</td></tr><tr><td>0.9-1.0</td><td>91</td></tr><tr><td>1.0-1.1</td><td>51</td></tr><tr><td>1.1-1.2</td><td>31</td></tr><tr><td>1.2-1.3</td><td>10</td></tr><tr><td>1.3-1.4</td><td>8</td></tr></tbody></table>			Ratio	Number of Sales	0.5-0.6	6	0.6-0.7	21	0.7-0.8	69	0.8-0.9	89	0.9-1.0	91	1.0-1.1	51	1.1-1.2	31	1.2-1.3	10	1.3-1.4	8
Ratio	Number of Sales																							
0.5-0.6	6																							
0.6-0.7	21																							
0.7-0.8	69																							
0.8-0.9	89																							
0.9-1.0	91																							
1.0-1.1	51																							
1.1-1.2	31																							
1.2-1.3	10																							
1.3-1.4	8																							
Sample size (n)	378																							
Mean Assessed Value	244,900																							
Mean Sales Price	296,900																							
Standard Deviation AV	107,864																							
Standard Deviation SP	103,222																							
ASSESSMENT LEVEL																								
Arithmetic mean ratio	0.816																							
Median Ratio	0.806																							
Weighted Mean Ratio	0.825																							
UNIFORMITY																								
Lowest ratio	0.4298																							
Highest ratio:	1.7240																							
Coefficient of Dispersion	16.34%																							
Standard Deviation	0.1692																							
Coefficient of Variation	20.72%																							
Price-related Differential	0.99																							
RELIABILITY																								
95% Confidence: Median																								
Lower limit	0.778																							
Upper limit	0.828																							
95% Confidence: Mean																								
Lower limit	0.799																							
Upper limit	0.833																							
SAMPLE SIZE EVALUATION		<table><thead><tr><th>Std Dev.</th><th>Upr Lmt</th><th>Lwr Limit</th></tr></thead><tbody><tr><td>1st Std Dev</td><td>0.99</td><td>0.65</td></tr><tr><td>2nd Std Dev</td><td>1.15</td><td>0.48</td></tr></tbody></table>			Std Dev.	Upr Lmt	Lwr Limit	1st Std Dev	0.99	0.65	2nd Std Dev	1.15	0.48											
Std Dev.	Upr Lmt	Lwr Limit																						
1st Std Dev	0.99	0.65																						
2nd Std Dev	1.15	0.48																						
N (population size)	12076																							
B (acceptable error - in decimal)	0.1																							
S (estimated from this sample)	0.1692																							
Recommended minimum:	11																							
Actual sample size:	378																							
Conclusion:	OK																							
NORMALITY																								
Binomial Test																								
# ratios below mean:	199																							
# ratios above mean:	179																							
z:	0.97725455																							
Conclusion:	Normal*																							
*i.e., no evidence of non-normality																								

Tax Year 2022

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales
Cycle 6 (Centralia)	1/1/2021	11/15/2021		1/1/2020-12/31/2020
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	378			
Mean Assessed Value	290,100			
Mean Sales Price	296,900			
Standard Deviation AV	120,701			
Standard Deviation SP	103,222			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.965			
Median Ratio	0.961			
Weighted Mean Ratio	0.977			
UNIFORMITY				
Lowest ratio	0.5733			
Highest ratio:	1.7920			
Coefficient of Dispersion	13.45%			
Standard Deviation	0.1648			
Coefficient of Variation	17.08%			
Price-related Differential	0.99			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.941			
Upper limit	0.993			
95% Confidence: Mean				
Lower limit	0.948			
Upper limit	0.981			
SAMPLE SIZE EVALUATION				
N (population size)	12076			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1648			
Recommended minimum:	11			
Actual sample size:	378			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	195			
# ratios above mean:	183			
z:	0.56577895			
Conclusion:	Normal*			

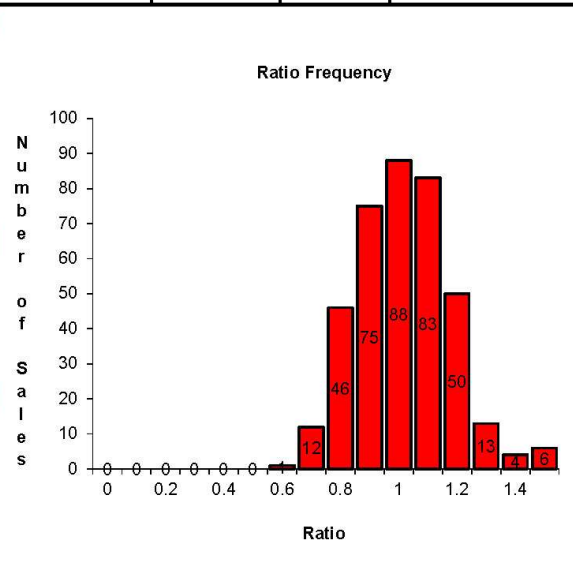
Ratio Frequency

Ratio Bin	Number of Sales
0.6-0.7	12
0.7-0.8	46
0.8-0.9	75
0.9-1.0	88
1.0-1.1	83
1.1-1.2	50
1.2-1.3	13
1.3-1.4	4
1.4-1.5	6

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.13	0.80
2nd Std Dev	1.29	0.64

*i.e., no evidence of non-normality



Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.13	0.80
2nd Std Dev	1.29	0.64