Assessor's Office

Residential and Commercial Revaluation

2025 Tax Year Annual Report

Lewis County Assessor's Office
Chehalis, Washington

Dear Property Owners:

Property assessments for the 2025 tax year were completed by my appraisers throughout the year and change of value notices were mailed in October of 2024. Notices for value changes based on new construction were also sent in October 2024.

We value property following the requirements of RCW 84.40 and appraise property at its true and fair market value.

The following report summarizes the results of the 2024 assessment for taxes payable in 2025 for the Mossyrock/Onalaska area revaluation cycle (see map within report). In addition, summary data is included for the non-inspected areas of the county that were trended using a statistical update based on 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.
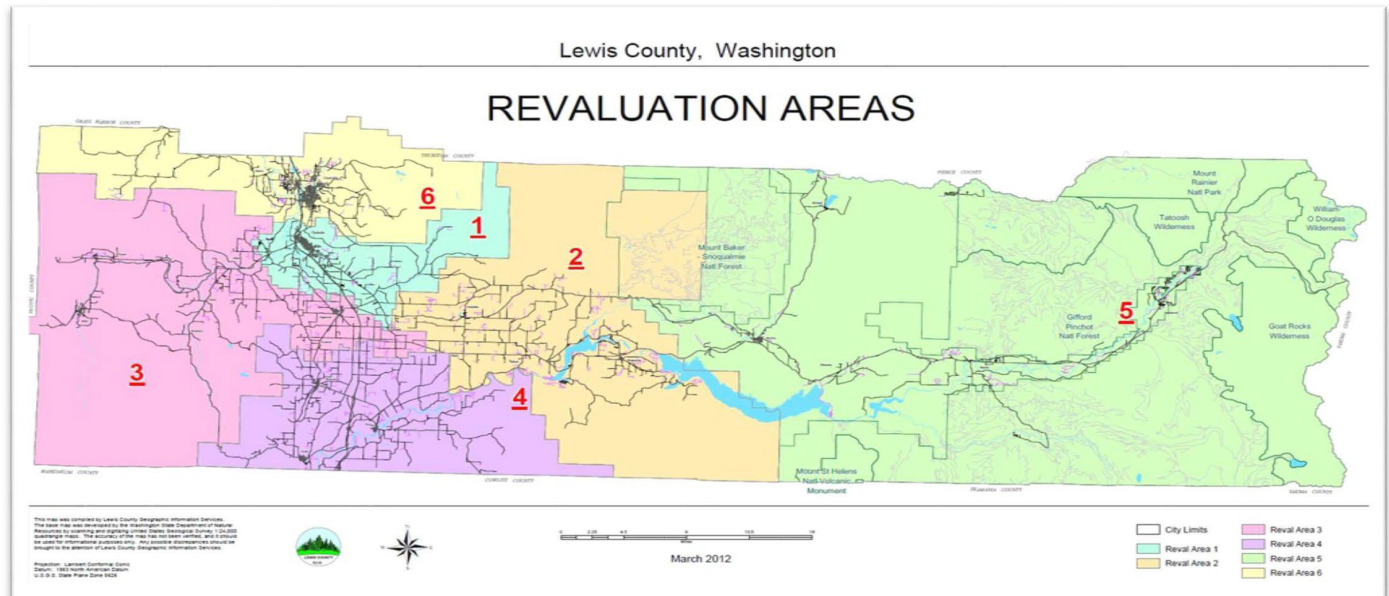
If you have questions about the property assessment process, and how it relates to your property, please feel welcome to contact the Assessor's Office.
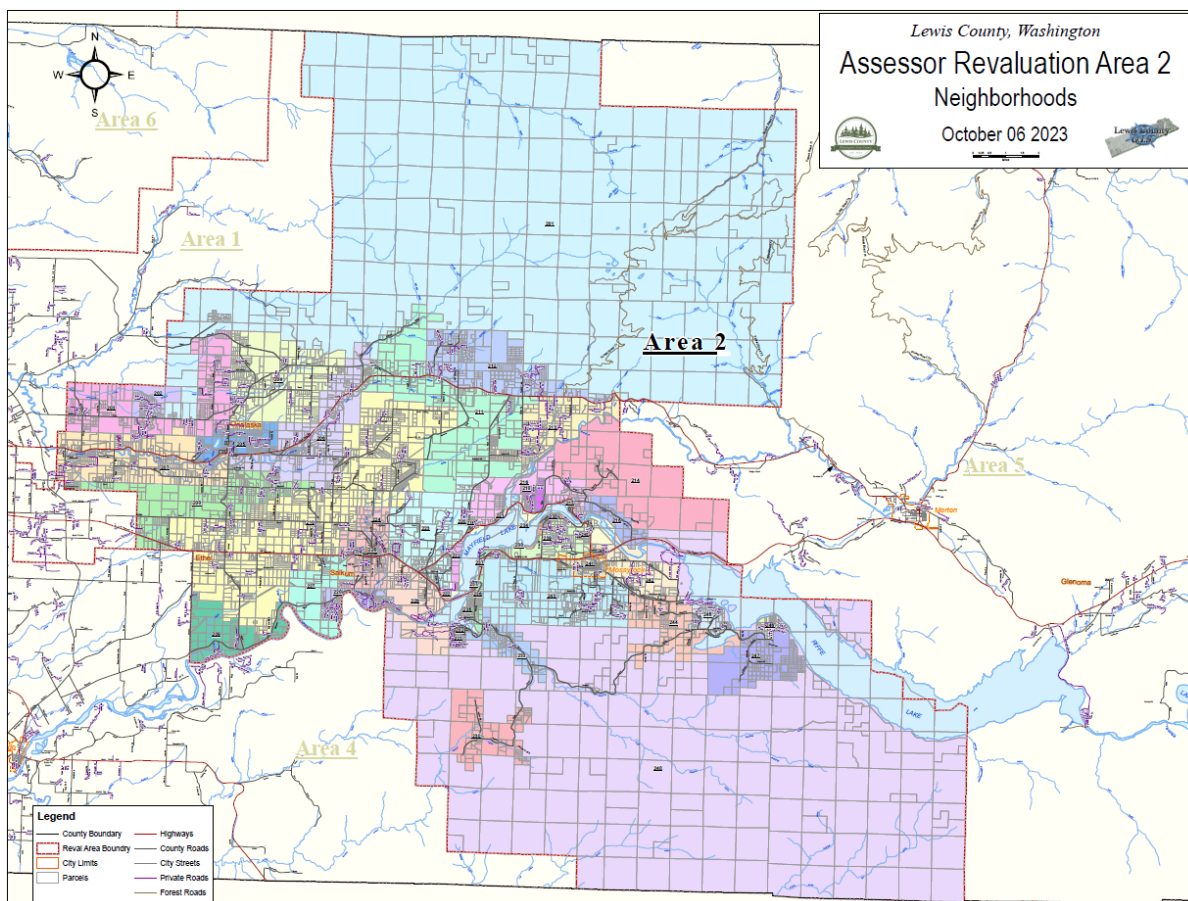
Respectfully,

Ross Nielson
Lewis County Assessor

COUNTY AREA MAP WITH REVAL AREAS INDICATED

COUNTY AREA MAP FOR CYCLE 2

SUMMARY OF RATIO ANALYSES

A study of valid sales within the physical inspection cycle was used in the valuation of the Mossyrock/Onalaska Area, cycle 1. 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 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 2 (Mossy/Onalsk)	1/1/2024	2/7/2024		1/1/2023-12/31/2023
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	135
Mean Assessed Value	327,200
Mean Sales Price	363,600
Standard Deviation AV	202,055
Standard Deviation SP	205,563

ASSESSMENT LEVEL	
Arithmetic mean ratio	0.918
Median Ratio	0.911
Weighted Mean Ratio	0.900

UNIFORMITY	
Lowest ratio	0.1187
Highest ratio:	2.0975
Coeffient of Dispersion	20.74%
Standard Deviation	0.2601
Coefficient of Variation	28.32%
Price-related Differential	1.02

RELIABILITY	
95% Confidence: Median	
Lower limit	0.876
Upper limit	0.953
95% Confidence: Mean	
Lower limit	0.875
Upper limit	0.962

SAMPLE SIZE EVALUATION	
N (population size)	10420
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2601
Recommended minimum:	27
Actual sample size:	135
Conclusion:	OK

NORMALITY	
Binomial Test	
# ratios below mean:	68
# ratios above mean:	67
z:	0
Conclusion:	Normal*

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

Ratio Frequency

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.18	0.66
2nd Std Dev	1.44	0.40

Below is the analysis *after* the inspection and revaluation:

These analyses include multiple property types in multiple areas and have not had outlier sales trimmed. As such, they 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.

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 2 (Mossy/Onalsk)	1/1/2024	2/7/2024		1/1/2023-12/31/2023
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	135
Mean Assessed Value	338,200
Mean Sales Price	363,600
Standard Deviation AV	192,090
Standard Deviation SP	205,563
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.956
Median Ratio	0.952
Weighted Mean Ratio	0.930
UNIFORMITY	
Lowest ratio	0.4897
Highest ratio:	1.6392
Coeffient of Dispersion	15.57%
Standard Deviation	0.2010
Coefficient of Variation	21.02%
Price-related Differential	1.03
RELIABILITY	
95% Confidence: Median	
Lower limit	0.897
Upper limit	0.976
95% Confidence: Mean	
Lower limit	0.922
Upper limit	0.990
SAMPLE SIZE EVALUATION	
N (population size)	10420
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2010
Recommended minimum:	16
Actual sample size:	135
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	70
# ratios above mean:	65
z:	0.344265186
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	1.16	0.76
2nd Std Dev	1.36	0.55

Below are charts and tables showing the population of parcels (total parcels) compared with sales (sales only) of residential and manufactured homes in Cycle 2 reflecting above grade living area (AGLA) and year built (YB).
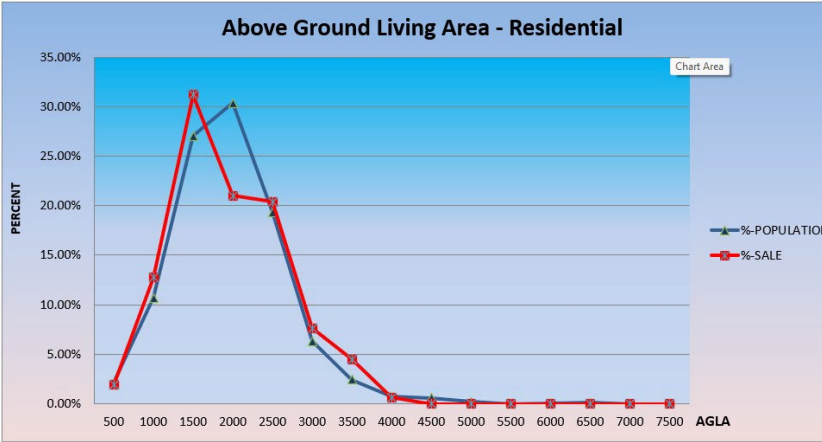

Above Ground Living Area - Residential				2023
AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
500	46	2.11%	3	1.91%
1000	234	10.71%	20	12.74%
1500	591	27.05%	49	31.21%
2000	664	30.39%	33	21.02%
2500	423	19.36%	32	20.38%
3000	138	6.32%	12	7.64%
3500	53	2.43%	7	4.46%
4000	16	0.73%	1	0.64%
4500	13	0.59%	0	0.00%
5000	4	0.18%	0	0.00%
5500	0	0.00%	0	0.00%
6000	1	0.05%	0	0.00%
6500	2	0.09%	0	0.00%
7000	0	0.00%	0	0.00%
7500	0	0.00%	0	0.00%
Totals	2185	100.00%	157	100.00%
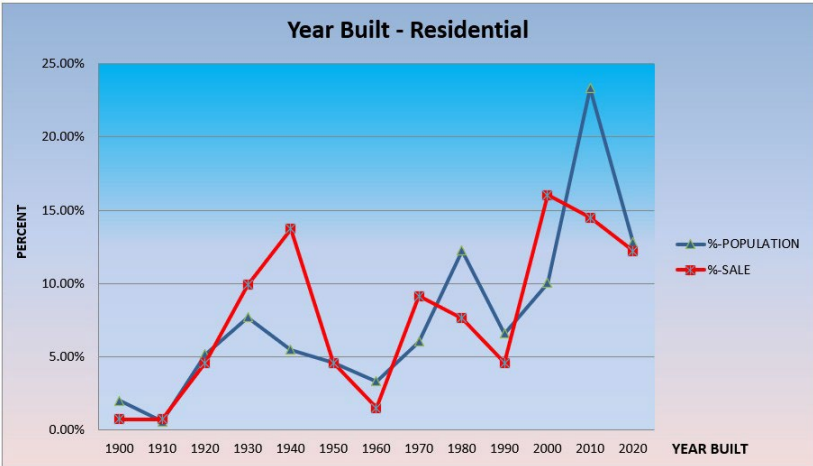
Year Built - Residential				2023
YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
1900	40	2.02%	1	0.76%
1910	12	0.60%	1	0.76%
1920	103	5.19%	6	4.58%
1930	153	7.71%	13	9.92%
1940	109	5.49%	18	13.74%
1950	91	4.59%	6	4.58%
1960	66	3.33%	2	1.53%
1970	120	6.05%	12	9.16%
1980	243	12.25%	10	7.63%
1990	131	6.60%	6	4.58%
2000	199	10.03%	21	16.03%
2010	463	23.34%	19	14.50%
2020	254	12.80%	16	12.21%
Totals	1984	100.00%	131	100.00%

Above Ground Living Area Manufactured Homes With Land
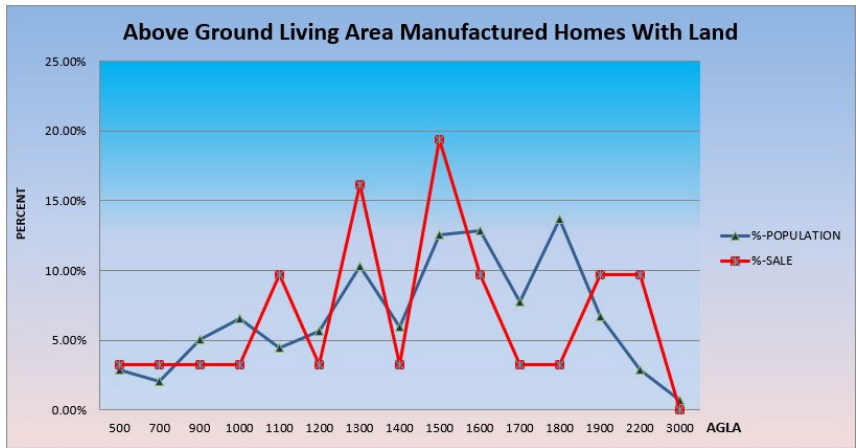
Above Ground Living Area - Manufactured Homes w/Land				2023
AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
500	24	2.87%	1	3.23%
700	17	2.04%	1	3.23%
900	42	5.03%	1	3.23%
1000	55	6.59%	1	3.23%
1100	37	4.43%	3	9.68%
1200	47	5.63%	1	3.23%
1300	86	10.30%	5	16.13%
1400	50	5.99%	1	3.23%
1500	105	12.57%	6	19.35%
1600	107	12.81%	3	9.68%
1700	65	7.78%	1	3.23%
1800	114	13.65%	1	3.23%
1900	56	6.71%	3	9.68%
2200	24	2.87%	3	9.68%
3000	6	0.72%	0	0.00%
0	835	100.00%	31	100.00%

Year Built - Manufactured Homes With Land
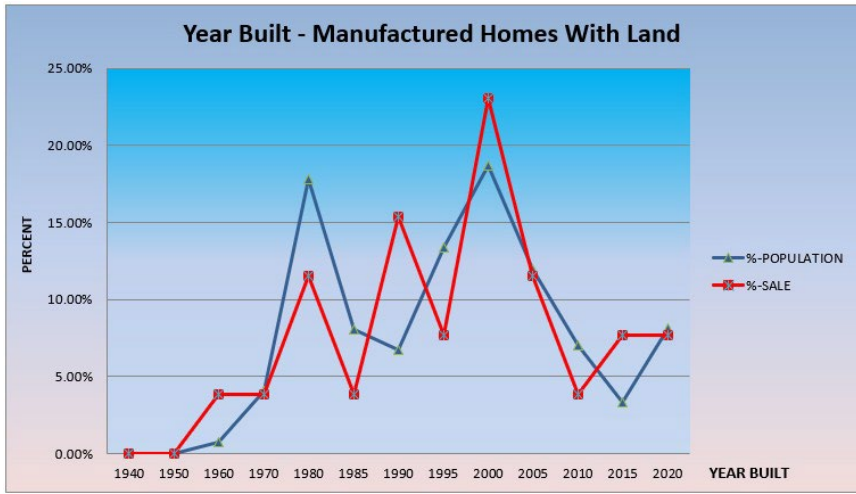
Year Built - Manufactured Homes w/Land				2023
YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
1940	0	0.00%	0	0.00%
1950	0	0.00%	0	0.00%
1960	6	0.76%	1	3.85%
1970	32	4.08%	1	3.85%
1980	140	17.83%	3	11.54%
1985	63	8.03%	1	3.85%
1990	53	6.75%	4	15.38%
1995	105	13.38%	2	7.69%
2000	147	18.73%	6	23.08%
2005	94	11.97%	3	11.54%
2010	55	7.01%	1	3.85%
2015	26	3.31%	2	7.69%
2020	64	8.15%	2	7.69%
Totals	785	100.00%	26	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 of 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, 2024.

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, 2024.

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 workforce 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 2024 2025 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 2025 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 the 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 (7/2024):	7,958,180
Washington State Unemployment Rate (12/2024):	4.4%
Washington State Median Household Income (2023):	$94,952
Washington State Housing Units (7/2023):	3,361,615
Washington State Population per Square Mile (2020)	115.9
Lewis County Total Population (7/2024):	87,059
Lewis County Unemployment Rate (3/2024):	7.2%
Lewis County Median Household Income (2023):	$69,690
Lewis County Housing Units (2023)	37,055
Lewis County Population per Square Mile (2020)	34.2

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

<ins>REVALUATION REPORT FOR MOSSYROCK/ONALASKA RESIDENTIAL AREA:</ins>

Cycle Number:	1
Previous Physical Inspection:	2018
Effective Date of Appraisal:	January 1, 2024
Date of Physical Inspections:	November 2023 through July 2024
Parcel Count:	6340
Valid Sales:	135
Overall Value Sale Price Ratio COD*:	15.52%

*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:

Mossyrock and Onalaska are located to the southeast of the Centralia/Chehalis area. Boundaries for this area are Centralia Alpha Road to the north, Riffe Lake to the east, Cowlitz County line to the south, and Jackson Highway to the west.

The Cowlitz River runs from Riffe Lake at the east boundary of this area into Mayfield Lake in the Mossyrock area; it then continues west toward Interstate 5, winding through the southern part of this area. Highway 12 is a rural highway that connects Interstate 5 at the west to White Pass, Yakima, and Eastern Washington at the east; Highway 12 more or less follows the Cowlitz River in this area.

The Newaukum River runs from the east end of the area, mostly along with Highway 508, passing by Onalaska on its way to the west end of the area.

The rivers mentioned above help to support numerous types of agriculture in the area, along with many recreational opportunities. Mount Rainier and Mount Saint Helens are notably visible to the northeast and southeast respectively, and many of the homes in this area enjoy views of the mountain range.

This area has adequate access to local schools, grocery stores, gas stations and health services, although it is a semirural area, so greater than normal distances to these services is typical. Primary employment centers are Centralia/Chehalis, and to a further extent, the Tacoma/Olympia and Longview/Kelso areas. Some jobs (generally services and retail) are located locally in the Mossyrock and Onalaska areas, and along the highways. This area (especially Mossyrock area) also has agricultural jobs available.

Homes in Onalaska and Mossyrock have access to public services (water and sewer), along with some of the rural communities that have private combined services. Most of the rural area homes have private or shared wells and septic systems.

Mossyrock and Surrounding Areas:
Mossyrock is located on Highway 12 approximately 18 miles east of Interstate 5. Mossyrock started as a trading post in the 1800s. The 2010 census shows a population of approximately 759 people in the city proper. The area is noted for blueberry and tulip fields, and is located along Highway 12, near the Cowlitz River and between Mayfield and Riffe Lakes. Quite a few different communities are located in relatively close proximity to Mossyrock, with property ranging from rural farms to city type lots, and many combinations of views, riverfront, or lakefront. Mossyrock has its

own school district and a few retail stores.

Mayfield Lake Area:
The south end of Mayfield Lake is home to a few waterfront based communities. Lake Mayfield Village has a marina, restaurant, and good access to the lake. This area is comprised of a wide variety of home types, ranging from low cost to good or better quality. Views vary greatly, ranging from view of only neighboring homes to full multi-mountain and lake views. Parcels in this subdivision are smaller city type lots with city type services. In addition to homes in this subdivision, a subdivision of larger sized parcels is located uphill from Mayfield Village, most with superior views and steep sites.

Just across the bay from Mayfield village is a community of small lots, many with dock access to the lake. Other waterfront properties are located in this area.

Various waterfront communities are located around the lake, and also on the west shore of Riffe Lake. These areas range from large lots with rural type amenities to smaller city sized lots. Some have low bank and dock access, some are higher bank with limited or no lake access.

At the far end of Mayfield Lake is the subdivision Harmony, which has some higher end homes, with docks and good water access.

Alta Vista is a subdivision located along the west shore of Riffe Lake, which has some higher end homes and is a higher bank waterfront community of homes with larger site sizes.

Onalaska and Surrounding Areas:
Onalaska is located on Highway 508, approximately 8 miles east of Interstate 5, just north of the Newaukum River. Onalaska is an unincorporated community with its own school district. It has been notable in the past for being part of the lumber industry. There are a few businesses including gas stations and restaurants.

Subdivisions outside Onalaska are primarily larger lot subdivisions, with most having acreage and private water/septic systems.

Salkum is located southeast of Onalaska, and west of Mossyrock, and has a post office, library, and fire station, along with a small store. Salkum is a small unincorporated area along Highway 12, and has a wide variety of homes on wide varieties of site sizes. Some homes in this area have public type services, some have private.

Topography in the general area varies from level to very steep, with the majority of the area being a relatively flat valley floor. Both the northernmost and southernmost regions of the area are forest lands, and areas of forest land are interspersed with agricultural and farmland throughout this entire area.

Area Values Summary:
Overall, land values stayed fairly level while some had small declines. Residence and manufactured home values appear to be on a slight upward trend but are largely leveling off from large increases seen in previous years

REVALUATION REPORT MOSSYROCK/ONALASKA COMMERCIAL AREAS:

Assessment Date: 01/01/2024 Assessment year: 2024

Area Name: Cycle 2
Geographic Area: Mossyrock, Silvercreek, Salkum and Ethel

Previous Physical Inspection: 2017/2018

Sales – Summary: 49
    Land: 5
    Improved: 44

Number of Sales: 49 Range of Sales Dates: Jun 1st, 2020 – Dec 31st, 2023

Sales – Ratio Study Summary: There were a total of arms-length transaction sales in cycle 2. Weight was placed on these sales when applicable, but the predominant approaches were cost and income.
The average sales ratio for all commercial property types based on Sale price vs Assessment was 66%.
The average assessment increase for all commercial properties in cycle 2 was: 56%

2019 Total assessed value of all commercial properties: $46,124,200
2025 Total assessed value of all commercial properties: $71,935,700
Change in Value: $25,811,500

Population 2022: Mossyrock 798   Onalaska 621
Parcel Summary Data:

Parcel Total 178

2019 Average Assessed Value $259124
2025 Average Assessed Value $404,133
New construction (added value): $87,400

Percent Change Number of Parcels physically inspected in the Population: 225

Conclusion and Recommendation:
Values in general were typically stable or slightly increased with some exceptions depending on property type, location and discrepancies discovered in the existing data during the physical inspection.

Analysis Process: Database search with analysis using excel spreadsheet.

Effective Date of Appraisal: 01/01/2024

Date of Physical Inspections: November. 2023 to June, 2024

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 parcels is either commercial or industrial.

As if improved: 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. In most cases, the current improvements do add value to the property 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 the near future.
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 currently highest and best uses that are likely to change in a relatively short time.

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.

Special Assumptions and Limiting Conditions
☒Sales from 01/01/2020 thru 01/01/2024 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 sales activity with which to consider for time trend analysis.

Identification of the Area
Name or Designation: CYCLE 2

Boundaries:
North – Onalaska to Cinebar
West – Chehalis
East – Morton
South – Toledo

Maps:
The maps available and used were the CAMA system's Sigmap and Assessor's Maps.

Area Description:

The boundaries for Area 2 are from the north boundary of Onalaska east to the Cinebar / Morton area, south across the Cowlitz River to Toledo and west to the Chehalis and Napavine bounders. The Cowlitz River and Tilton River run south westerly through the area flowing into Riffe Lake and Mayfield Lake. The combination of the two rivers and lakes creates an abundance of outdoor recreational opportunities including hunting, fishing, hiking and mountain biking trails, wildlife watching & scenic backcountry driving.

The largest concentration of residents in this area is within the city of Mossyrock with a population of 789. The area also consists of one CDP, Onalaska with a population of 772. The area also has a handful of unincorporated communities which are Ethel, Silvercreek, Salkum and Cinebar. Onalaska is located approximately 8 miles east of the I-5 corridor. Mossyrock is located approximately 20 miles east of I-5.

Home prices in the area appear to be leveling off, with land prices, for the most part, slightly higher. Onalaska and Mossyrock each have grocery stores, convenience stores, gas stations, restaurants & houses of worship. Local employment includes the Degoede bulb farm, local cedar fencing and stud mills as well as other timber related jobs. Much of the area can also rely on jobs in the nearby cities of Chehalis, Centralia and Longview. Major employment & shopping opportunities are also abundant to the north in the Olympia area.

The area consists of older one- and two-story homes with a blend of manufactured homes and some custom-built homes. Quality of construction ranges from Low to Very Good. Condition of homes varies greatly in this area. Property types range from bare land to mobile home parks, residential properties and commercial & industrial properties. With a stronger real estate market, there appears to be some revitalization of homes in the area as well as several new homes being built. Many residents have moved to the area after retiring in areas closer to Seattle, Tacoma and Vancouver.

Washington State medium household income for 2022: $91,306
Estimated medium household income for Mossyrock in 2022: $40,518
Estimated medium household income for Onalaska in 2022: $69,000

Data Source
http://www.city-data.com/city/Mossyrock-Washington.html
District Description:

Commercial and industrial valuation areas consisted of three general commercial and industrial districts separated by natural, jurisdictional or man-made boundaries.

Town of Onalaska is mostly restricted to properties located on Hwy 508 and properties located on Carlisle Avenue. The town is comprised of sparse commercial properties including retail, grocery, hardware, convenience, restaurants, a bank and fire station.

The City of Mossyrock is located between Mayfield land to the northwest and Riffe Lake to the East. This area is predominately comprised of minimal services including convenience, retail, grocery, hardware, restaurants and some office space. The commercial section is mostly found along Williams Street and State Street.

The rural commercial properties are scattered east to west with more concentrated areas situated near or along Hwy 12. Commercial mix includes dining, convenience, library and self-storage.

RESIDENTIAL REPORTS

The following charts show statistical data for the county for the 2024 Revaluation/2025 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)	0.963	0.962	0.942	0.967	140	9138	Trended Area
Cycle 2 (Mossy/Onalsk)	0.918	0.956	0.911	0.952	135	10931	Inspected Area
Cycle 3 (Adna/Napvn)	0.856	0.948	0.869	0.939	114	9966	Trended Area
Cycle 4 (Tol/Win/Vad)	0.890	0.984	0.920	0.967	175	9737	Trended Area
Cycle 5 (East County)	0.812	0.942	0.766	0.927	159	11967	Trended Area
Cycle 6 (Centralia)	0.931	0.956	0.927	0.941	226	12568	Trended Area
All Cycles	0.897	0.959	0.904	0.951	949	64307	
							Tax Year 2025
Lien Date							1/1/2024
Report Date							4/15/2024
Sale Dates Range							1/1/2023-12/31/2023

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 in the ratio studies as these numbers can skew data. These charts and graphs have not been trimmed as they are trying to illustrate a broad snapshot of trending. 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 propery 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, 2022 sales were used during 2023 to set values for 2024 taxes, with a lien or effective date of 1/1/2023.
- 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 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
All Cycles	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	949
Mean Assessed Value	350,200
Mean Sales Price	389,700
Standard Deviation AV	366,862
Standard Deviation SP	342,670
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.897
Median Ratio	0.904
Weighted Mean Ratio	0.899
UNIFORMITY	
Lowest ratio	0.0094
Highest ratio:	2.0975
Coeffient of Dispersion	19.15%
Standard Deviation	0.2385
Coefficient of Variation	26.57%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.885
Upper limit	0.921
95% Confidence: Mean	
Lower limit	0.882
Upper limit	0.913
SAMPLE SIZE EVALUATION	
N (population size)	64307
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2385
Recommended minimum:	23
Actual sample size:	949
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	467
# ratios above mean:	482
z:	0.454459231
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency
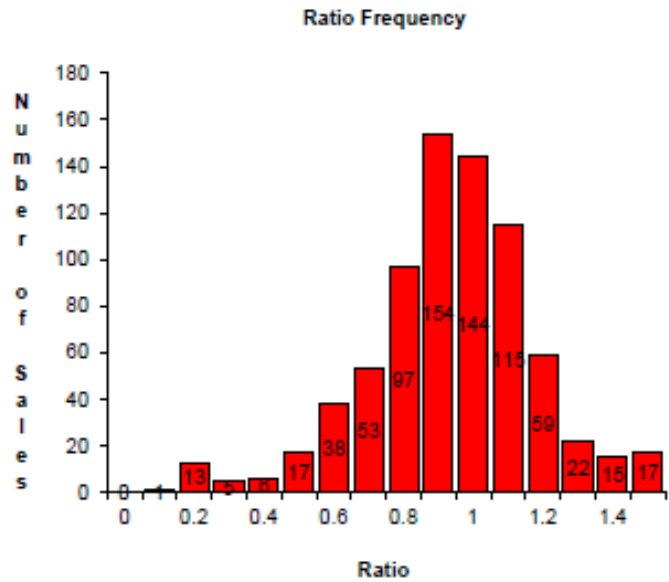
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.14	0.66
2nd Std Dev	1.37	0.42

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
All Cycles	1/1/2024	4/15/2024		1/1/2023-12/31/2023
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	949
Mean Assessed Value	371,700
Mean Sales Price	389,700
Standard Deviation AV	366,066
Standard Deviation SP	342,670
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.959
Median Ratio	0.951
Weighted Mean Ratio	0.954
UNIFORMITY	
Lowest ratio	0.3140
Highest ratio:	2.3927
Coeffient of Dispersion	14.58%
Standard Deviation	0.1988
Coefficient of Variation	20.73%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.937
Upper limit	0.961
95% Confidence: Mean	
Lower limit	0.946
Upper limit	0.971
SAMPLE SIZE EVALUATION	
N (population size)	64307
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1988
Recommended minimum:	16
Actual sample size:	949
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	496
# ratios above mean:	453
z:	1.363377694
Conclusion:	Normal*
*i.e., no evidence of non-normality	
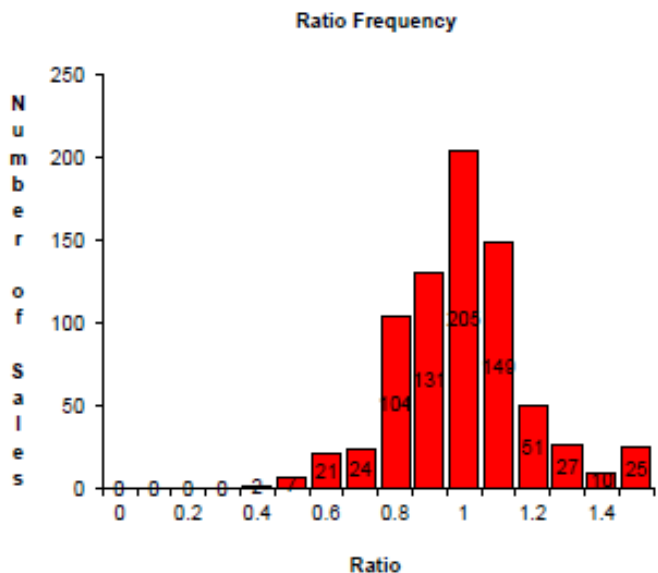
Ratio Frequency

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.16	0.76
2nd Std Dev	1.36	0.56

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 1 (Chehalis)	1/1/2024	4/15/2024		1/1/2023-12/31/2023
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	140
Mean Assessed Value	398,600
Mean Sales Price	419,200
Standard Deviation AV	147,504
Standard Deviation SP	158,516
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.963
Median Ratio	0.942
Weighted Mean Ratio	0.951
UNIFORMITY	
Lowest ratio	0.6758
Highest ratio:	1.3807
Coeffient of Dispersion	13.00%
Standard Deviation	0.1500
Coefficient of Variation	15.58%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.914
Upper limit	0.990
95% Confidence: Mean	
Lower limit	0.938
Upper limit	0.988
SAMPLE SIZE EVALUATION	
N (population size)	9138
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1500
Recommended minimum:	9
Actual sample size:	140
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	79
# ratios above mean:	61
z:	1.436762233
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Number of Sales vs Ratio histogram with bars: 3, 15, 35, 31, 24, 24, 6, 2

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.11	0.81
2nd Std Dev	1.26	0.66

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 1 (Chehalis)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales After Trend					

SAMPLE STATISTICS	
Sample size (n)	140
Mean Assessed Value	399,500
Mean Sales Price	419,200
Standard Deviation AV	146,646
Standard Deviation SP	158,516
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.962
Median Ratio	0.967
Weighted Mean Ratio	0.953
UNIFORMITY	
Lowest ratio	0.6813
Highest ratio:	1.3807
Coeffient of Dispersion	9.80%
Standard Deviation	0.1243
Coefficient of Variation	12.92%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.933
Upper limit	0.986
95% Confidence: Mean	
Lower limit	0.942
Upper limit	0.983
SAMPLE SIZE EVALUATION	
N (population size)	9138
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1243
Recommended minimum:	6
Actual sample size:	140
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	68
# ratios above mean:	72
z:	0.253546276
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	1.09	0.84
2nd Std Dev	1.21	0.71

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 2 (Mossy/Onalsk)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	135
Mean Assessed Value	327,200
Mean Sales Price	363,600
Standard Deviation AV	202,055
Standard Deviation SP	205,563
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.918
Median Ratio	0.911
Weighted Mean Ratio	0.900
UNIFORMITY	
Lowest ratio	0.1187
Highest ratio:	2.0975
Coeffient of Dispersion	20.74%
Standard Deviation	0.2601
Coefficient of Variation	28.32%
Price-related Differential	1.02
RELIABILITY	
95% Confidence: Median	
Lower limit	0.876
Upper limit	0.953
95% Confidence: Mean	
Lower limit	0.875
Upper limit	0.962
SAMPLE SIZE EVALUATION	
N (population size)	10931
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2601
Recommended minimum:	27
Actual sample size:	135
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	68
# ratios above mean:	67
z:	0
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency — histogram: Number of Sales vs Ratio

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.18	0.66
2nd Std Dev	1.44	0.40

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 2 (Mossy/Onalsk)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales After Trend					
SAMPLE STATISTICS					
Sample size (n)	135				
Mean Assessed Value	338,200				
Mean Sales Price	363,600				
Standard Deviation AV	192,090				
Standard Deviation SP	205,563				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.956				
Median Ratio	0.952				
Weighted Mean Ratio	0.930				
UNIFORMITY					
Lowest ratio	0.4897				
Highest ratio:	1.6392				
Coeffient of Dispersion	15.57%				
Standard Deviation	0.2010				
Coefficient of Variation	21.02%				
Price-related Differential	1.03				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.897				
Upper limit	0.976				
95% Confidence: Mean					
Lower limit	0.922				
Upper limit	0.990				

Ratio Frequency (histogram)

Number of Sales (y-axis) vs Ratio (x-axis):
- 0.8: 24
- 0.9: 26
- 1.0: 32
- 1.1: 25
- (0.6): 2
- (0.7): 3
- 1.2: 8
- 1.3: 4
- 1.4: 6
- 1.5: 4

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.16	0.76
2nd Std Dev	1.36	0.55

SAMPLE SIZE EVALUATION	
N (population size)	10931
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2010
Recommended minimum:	16
Actual sample size:	135
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	70
# ratios above mean:	65
z:	0.344265186
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 3 (Adna/Napvn)	1/1/2024	4/15/2024		1/1/2023-12/31/2023
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	114
Mean Assessed Value	386,200
Mean Sales Price	442,200
Standard Deviation AV	225,383
Standard Deviation SP	212,458
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.856
Median Ratio	0.869
Weighted Mean Ratio	0.873
UNIFORMITY	
Lowest ratio	0.1444
Highest ratio:	1.4035
Coeffient of Dispersion	17.19%
Standard Deviation	0.2073
Coefficient of Variation	24.21%
Price-related Differential	0.98
RELIABILITY	
95% Confidence: Median	
Lower limit	0.841
Upper limit	0.915
95% Confidence: Mean	
Lower limit	0.818
Upper limit	0.894
SAMPLE SIZE EVALUATION	
N (population size)	9966
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2073
Recommended minimum:	17
Actual sample size:	114
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	54
# ratios above mean:	60
z:	0.468292906
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency
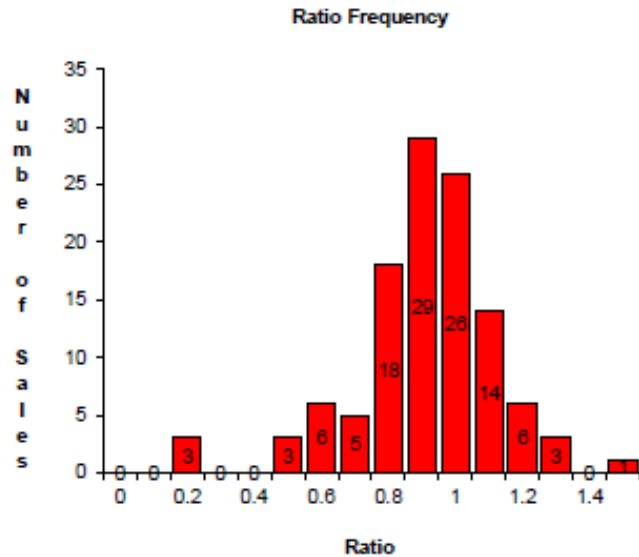
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.06	0.65
2nd Std Dev	1.27	0.44

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Sales Range:	
Cycle 3 (Adna/Napvn)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales After Trend					
SAMPLE STATISTICS					
Sample size (n)	114				
Mean Assessed Value	419,600				
Mean Sales Price	442,200				
Standard Deviation AV	216,965				
Standard Deviation SP	212,458				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.948				
Median Ratio	0.939				
Weighted Mean Ratio	0.949				
UNIFORMITY					
Lowest ratio	0.5467				
Highest ratio:	1.4949				
Coeffient of Dispersion	12.67%				
Standard Deviation	0.1573				
Coefficient of Variation	16.60%				
Price-related Differential	1.00				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.911				
Upper limit	0.968				
95% Confidence: Mean					
Lower limit	0.919				
Upper limit	0.977				
SAMPLE SIZE EVALUATION					
N (population size)	9966				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.1573				
Recommended minimum:	10				
Actual sample size:	114				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	59				
# ratios above mean:	55				
z:	0.280975743				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					
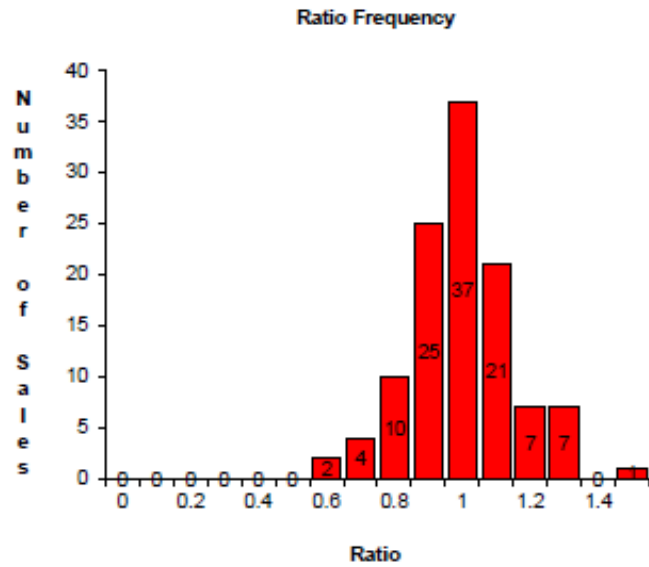
Ratio Frequency

Y-axis: Number of Sales

Histogram values: 2, 4, 10, 25, 37, 21, 7, 7, 1

X-axis: Ratio (0, 0.2, 0.4, 0.6, 0.8, 1, 1.2, 1.4)

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.11	0.79
2nd Std Dev	1.26	0.63

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 4 (Tol/Win/Vad)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales Before Trend					
SAMPLE STATISTICS					
Sample size (n)	175				
Mean Assessed Value	346,600				
Mean Sales Price	399,400				
Standard Deviation AV	186,159				
Standard Deviation SP	187,006				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.890				
Median Ratio	0.920				
Weighted Mean Ratio	0.868				
UNIFORMITY					
Lowest ratio	0.0094				
Highest ratio:	2.0127				
Coeffient of Dispersion	20.53%				
Standard Deviation	0.2820				
Coefficient of Variation	31.67%				
Price-related Differential	1.03				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.881				
Upper limit	0.939				
95% Confidence: Mean					
Lower limit	0.849				
Upper limit	0.932				

Ratio Frequency chart (Number of Sales vs Ratio): bars at approximately — 0: 0, 0.1: 1, 0.2: 8, 0.3: 2, 0.5: 3, 0.6: 5, 0.7: 7, 0.8: 22, 0.9: 31, 1.0: 42, 1.1: 32, 1.2: 9, 1.3: 3, 1.4: 5, 1.5: 5

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.17	0.61
2nd Std Dev	1.45	0.33

SAMPLE SIZE EVALUATION	
N (population size)	9737
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2820
Recommended minimum:	32
Actual sample size:	175
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	77
# ratios above mean:	98
z:	1.511857892
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 4 (Tol/Win/Vad)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales After Trend					
SAMPLE STATISTICS					
Sample size (n)	175				
Mean Assessed Value	385,500				
Mean Sales Price	399,400				
Standard Deviation AV	189,419				
Standard Deviation SP	187,006				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.984				
Median Ratio	0.967				
Weighted Mean Ratio	0.965				
UNIFORMITY					
Lowest ratio	0.5057				
Highest ratio:	2.2436				
Coeffient of Dispersion	13.19%				
Standard Deviation	0.2053				
Coefficient of Variation	20.87%				
Price-related Differential	1.02				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.939				
Upper limit	0.992				
95% Confidence: Mean					
Lower limit	0.953				
Upper limit	1.014				
SAMPLE SIZE EVALUATION					
N (population size)	9737				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.2053				
Recommended minimum:	17				
Actual sample size:	175				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	99				
# ratios above mean:	76				
z:	1.663043681				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					
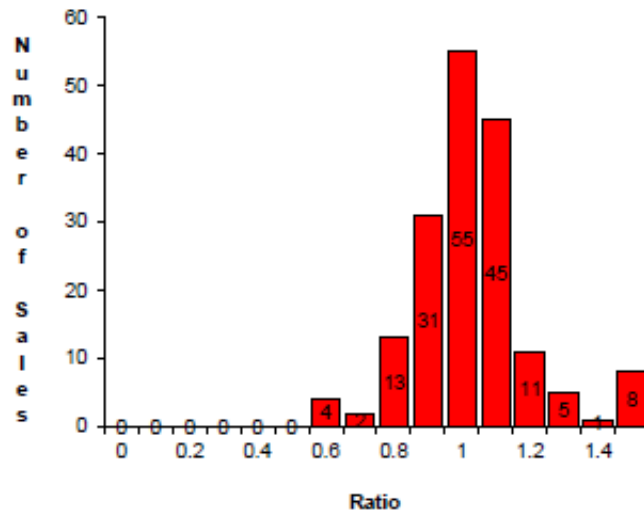
Ratio Frequency

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.19	0.78
2nd Std Dev	1.39	0.57

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 5 (East County)	1/1/2024	4/15/2024		1/1/2023-12/31/2023	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	159
Mean Assessed Value	273,700
Mean Sales Price	335,900
Standard Deviation AV	190,750
Standard Deviation SP	204,380
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.812
Median Ratio	0.766
Weighted Mean Ratio	0.815
UNIFORMITY	
Lowest ratio	0.1762
Highest ratio:	1.7455
Coeffient of Dispersion	29.13%
Standard Deviation	0.2872
Coefficient of Variation	35.36%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.719
Upper limit	0.845
95% Confidence: Mean	
Lower limit	0.767
Upper limit	0.857
SAMPLE SIZE EVALUATION	
N (population size)	11967
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2872
Recommended minimum:	33
Actual sample size:	159
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	83
# ratios above mean:	76
z:	0.475830951
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Histogram — Number of Sales vs. Ratio. Bar values: 1, 2, 5, 10, 17, 24, 24, 24, 13, 18, 7, 5, 2, 7
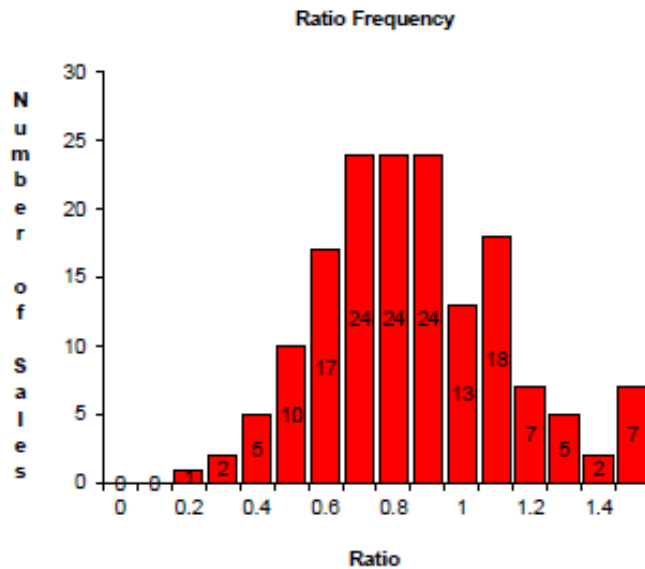
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.10	0.52
2nd Std Dev	1.39	0.24

31

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 5 (East County)	**1/1/2024**	**4/15/2024**		**1/1/2023-12/31/2023**
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	159
Mean Assessed Value	312,300
Mean Sales Price	335,900
Standard Deviation AV	202,821
Standard Deviation SP	204,380
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.942
Median Ratio	0.927
Weighted Mean Ratio	0.930
UNIFORMITY	
Lowest ratio	0.3140
Highest ratio:	2.3927
Coeffient of Dispersion	22.31%
Standard Deviation	0.2886
Coefficient of Variation	30.64%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.891
Upper limit	0.976
95% Confidence: Mean	
Lower limit	0.897
Upper limit	0.987
SAMPLE SIZE EVALUATION	
N (population size)	11967
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2886
Recommended minimum:	33
Actual sample size:	159
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	84
# ratios above mean:	75
z:	0.634441269
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency
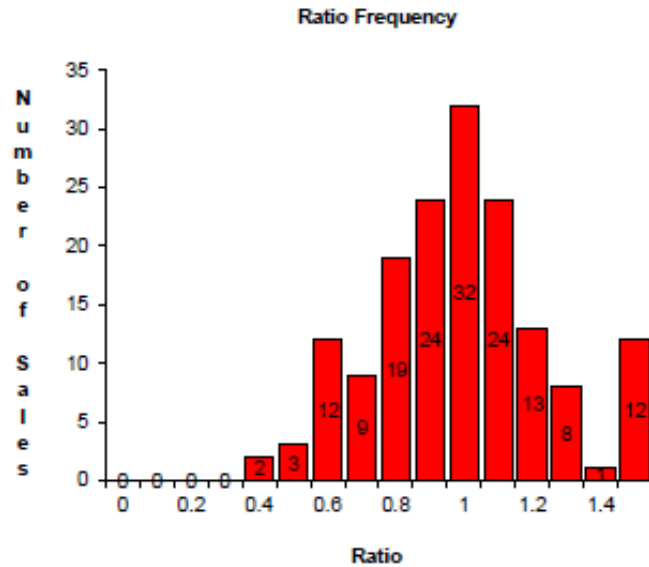
Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.23	0.65
2nd Std Dev	1.52	0.36

Tax Year 2025

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 6 (Centralia)	1/1/2024	4/15/2024		1/1/2023-12/31/2023
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	226
Mean Assessed Value	372,300
Mean Sales Price	391,100
Standard Deviation AV	666,616
Standard Deviation SP	608,714
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.931
Median Ratio	0.927
Weighted Mean Ratio	0.952
UNIFORMITY	
Lowest ratio	0.4062
Highest ratio:	1.5911
Coeffient of Dispersion	15.04%
Standard Deviation	0.1853
Coefficient of Variation	19.91%
Price-related Differential	0.98
RELIABILITY	
95% Confidence: Median	
Lower limit	0.890
Upper limit	0.955
95% Confidence: Mean	
Lower limit	0.907
Upper limit	0.955
SAMPLE SIZE EVALUATION	
N (population size)	12568
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1853
Recommended minimum:	14
Actual sample size:	226
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	114
# ratios above mean:	112
z:	0.066519011
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency
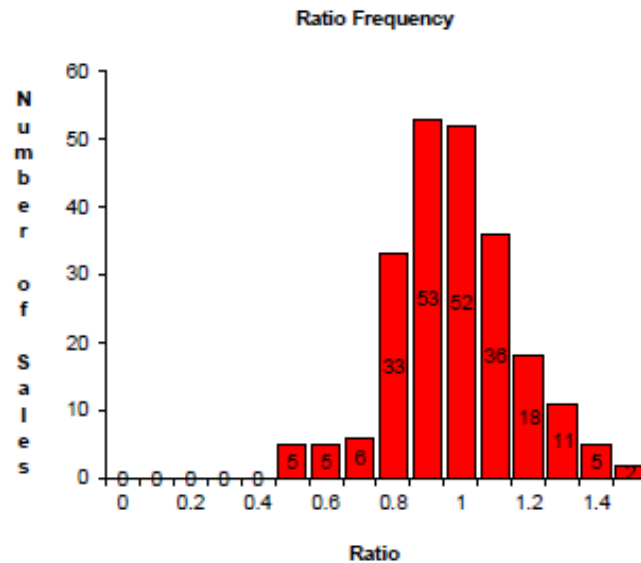
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.12	0.75
2nd Std Dev	1.30	0.56

Tax Year 2025

	Lien Date:	Report Date:		Date Range of Sales
Cycle Trend Report				
Cycle 6 (Centralia)	1/1/2024	4/15/2024		1/1/2023-12/31/2023
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	226
Mean Assessed Value	381,600
Mean Sales Price	391,100
Standard Deviation AV	666,346
Standard Deviation SP	608,714
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.956
Median Ratio	0.941
Weighted Mean Ratio	0.976
UNIFORMITY	
Lowest ratio	0.4513
Highest ratio:	1.5911
Coeffient of Dispersion	13.60%
Standard Deviation	0.1691
Coefficient of Variation	17.68%
Price-related Differential	0.98
RELIABILITY	
95% Confidence: Median	
Lower limit	0.909
Upper limit	0.972
95% Confidence: Mean	
Lower limit	0.934
Upper limit	0.978
SAMPLE SIZE EVALUATION	
N (population size)	12568
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1691
Recommended minimum:	11
Actual sample size:	226
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	123
# ratios above mean:	103
z:	1.2638612
Conclusion:	Normal*
*i.e., no evidence of non-normality	
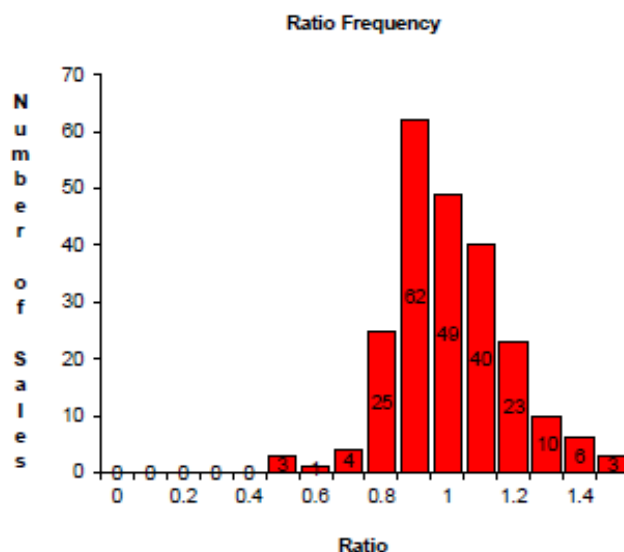
Ratio Frequency

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.13	0.79
2nd Std Dev	1.29	0.62