Assessor's Office

Residential and Commercial Revaluation

2026 Tax Year Annual Report

Lewis County Assessor's Office
Chehalis, Washington

Dear Property Owners:

Property assessments for the 2026 tax year were completed by my appraisers throughout the year and change of value notices were mailed in October of 2025. Notices for value changes based on new construction were also sent in October 2025.

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 2025 assessment for taxes payable in 2026 for the Napavine/Adna/Pe Ell 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
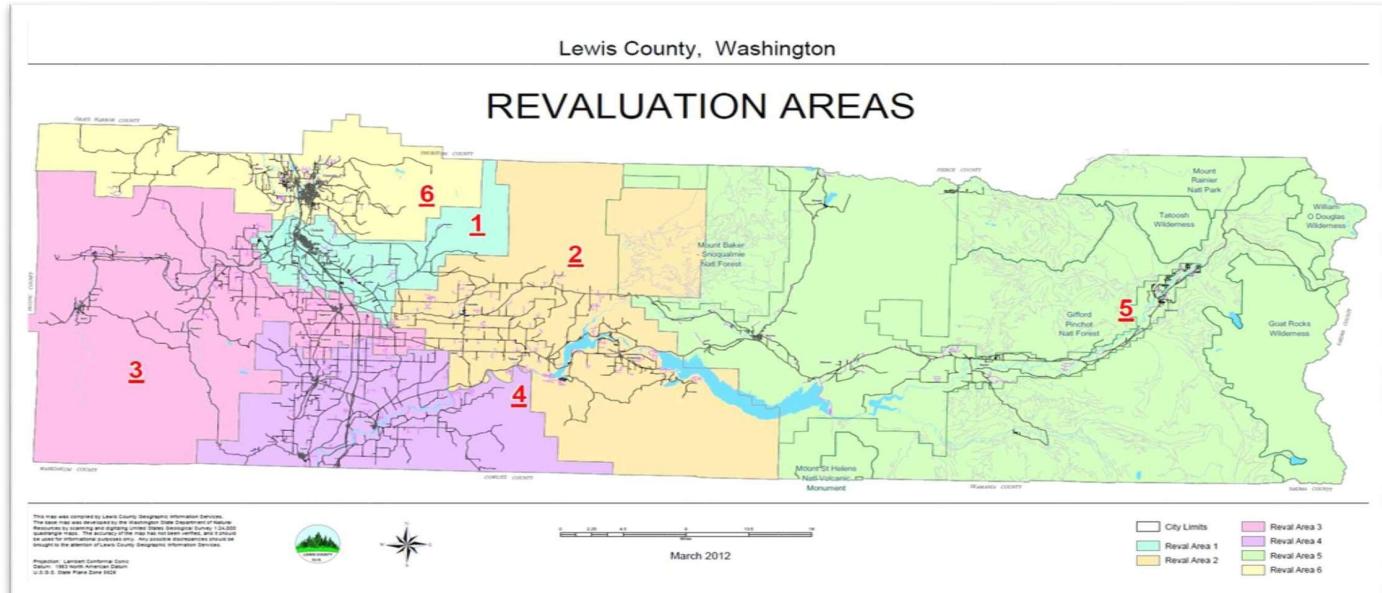
COUNTY AREA MAP FOR CYCLE 3
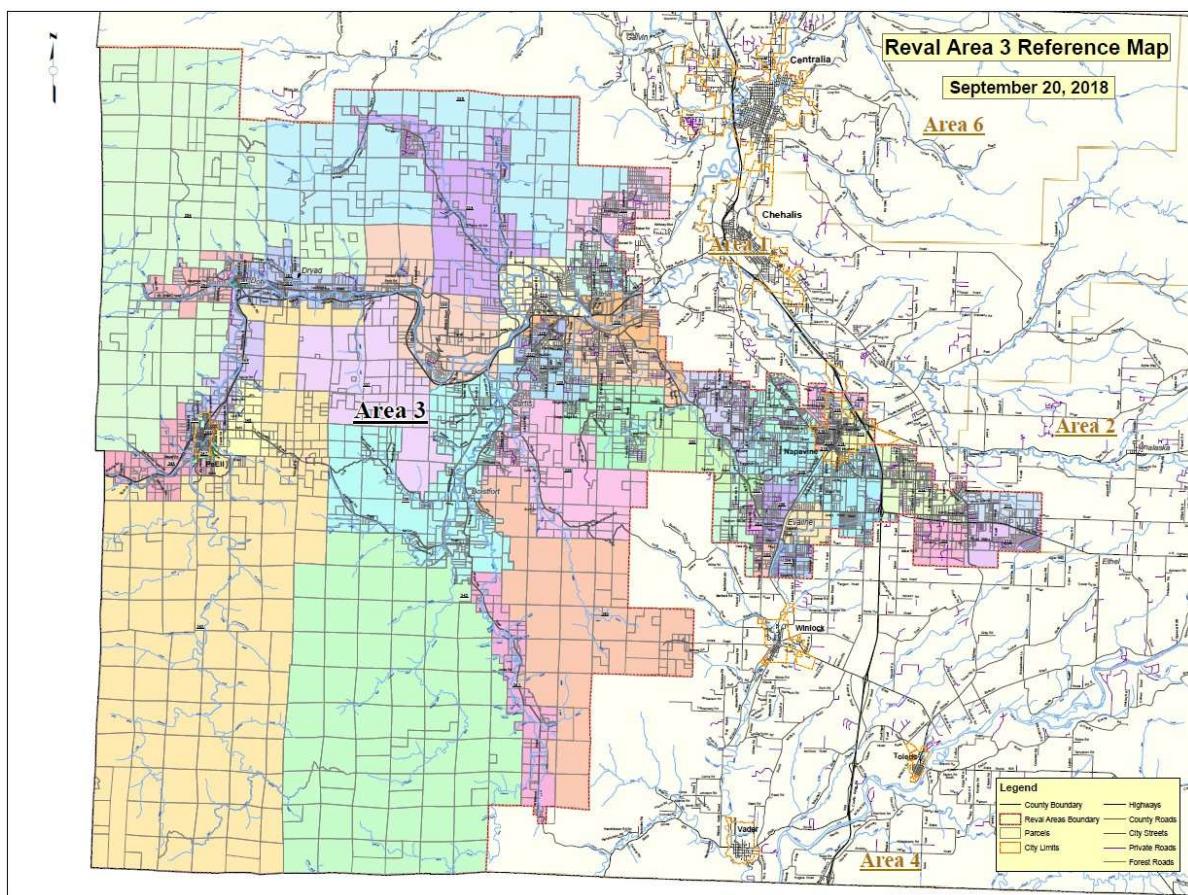
SUMMARY OF RATIO ANALYSES

A study of valid sales within the physical inspection cycle was used in the valuation of the Adna, Napavine, Pe Ell 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 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 3 (Adna/Napvn)	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	109
Mean Assessed Value	427,500
Mean Sales Price	500,700
Standard Deviation AV	167,279
Standard Deviation SP	189,449
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.862
Median Ratio	0.852
Weighted Mean Ratio	0.854
UNIFORMITY	
Lowest ratio	0.4710
Highest ratio:	1.4177
Coeffient of Dispersion	14.51%
Standard Deviation	0.1631
Coefficient of Variation	18.92%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.823
Upper limit	0.905
95% Confidence: Mean	
Lower limit	0.832
Upper limit	0.893
SAMPLE SIZE EVALUATION	
N (population size)	8995
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1631
Recommended minimum:	11
Actual sample size:	109
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	57
# ratios above mean:	52
z:	0.383130514
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.03	0.70
2nd Std Dev	1.19	0.54

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

These analyses include multiple property types in multiple areas and have 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 2026

Cycle Trend Report Cycle 3 (Adna/Napvn) All Sales After Trend	Lien Date: 1/1/2025	Report Date: 1/21/2026		Sales Range: 1/1/2024-12/31/2024
SAMPLE STATISTICS				
Sample size (n)	109			
Mean Assessed Value	466,800			
Mean Sales Price	500,700			
Standard Deviation AV	190,095			
Standard Deviation SP	189,449			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.936			
Median Ratio	0.927			
Weighted Mean Ratio	0.932			
UNIFORMITY				
Lowest ratio	0.5244			
Highest ratio:	1.3898			
Coeffient of Dispersion	12.65%			
Standard Deviation	0.1495			
Coefficient of Variation	15.97%			
Price-related Differential	1.00			
RELIABILITY				
95% Confidence: Median				
Lower limit	0.904			
Upper limit	0.979			
95% Confidence: Mean				
Lower limit	0.908			
Upper limit	0.964			
SAMPLE SIZE EVALUATION				
N (population size)	8995			
B (acceptable error - in decimal)	0.1			
S (estimated from this sample)	0.1495			
Recommended minimum:	9			
Actual sample size:	109			
Conclusion:	OK			
NORMALITY				
Binomial Test				
# ratios below mean:	55			
# ratios above mean:	54			
z:	0			
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	0.79
2nd Std Dev	1.23	0.64

Below are charts and tables showing the population of parcels (total parcels) compared with sales (sales only) of residential and manufactured homes in Cycle 3 reflecting above grade living area (AGLA) and year built (YB).
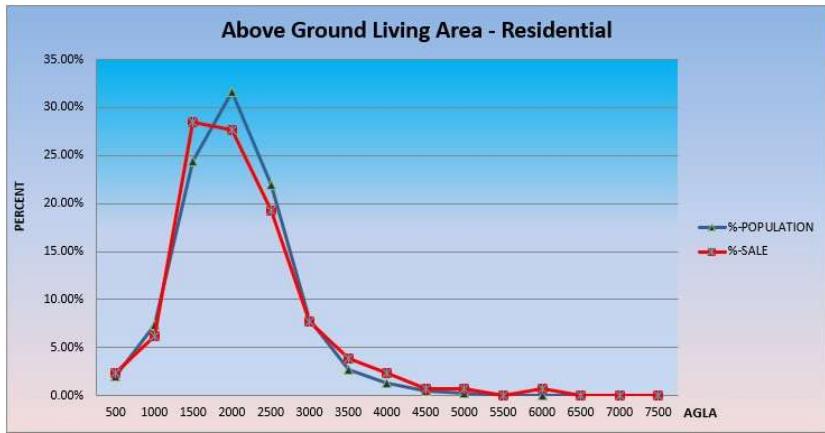

Above Ground Living Area - Residential				2024
AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
500	57	2.04%	3	2.31%
1000	206	7.37%	8	6.15%
1500	681	24.36%	37	28.46%
2000	883	31.59%	36	27.69%
2500	613	21.93%	25	19.23%
3000	223	7.98%	10	7.69%
3500	74	2.65%	5	3.85%
4000	35	1.25%	3	2.31%
4500	15	0.54%	1	0.77%
5000	7	0.25%	1	0.77%
5500	0	0.00%	0	0.00%
6000	1	0.04%	1	0.77%
6500	0	0.00%	0	0.00%
7000	0	0.00%	0	0.00%
7500	0	0.00%	0	0.00%
Totals	2795	100.00%	130	100.00%
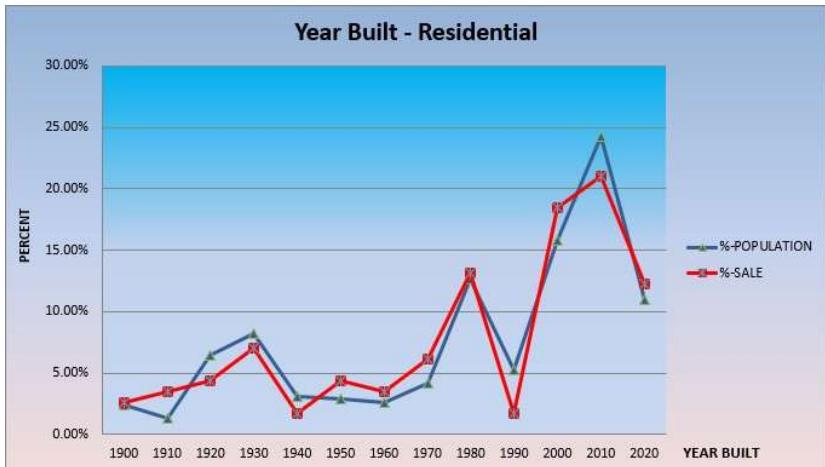
Year Built - Residential				2024
YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
1900	62	2.40%	3	2.63%
1910	34	1.32%	4	3.51%
1920	165	6.40%	5	4.39%
1930	211	8.18%	8	7.02%
1940	79	3.06%	2	1.75%
1950	74	2.87%	5	4.39%
1960	66	2.56%	4	3.51%
1970	109	4.23%	7	6.14%
1980	327	12.68%	15	13.16%
1990	136	5.27%	2	1.75%
2000	407	15.78%	21	18.42%
2010	627	24.31%	24	21.05%
2020	282	10.93%	14	12.28%
Totals	2579	100.00%	114	100.00%
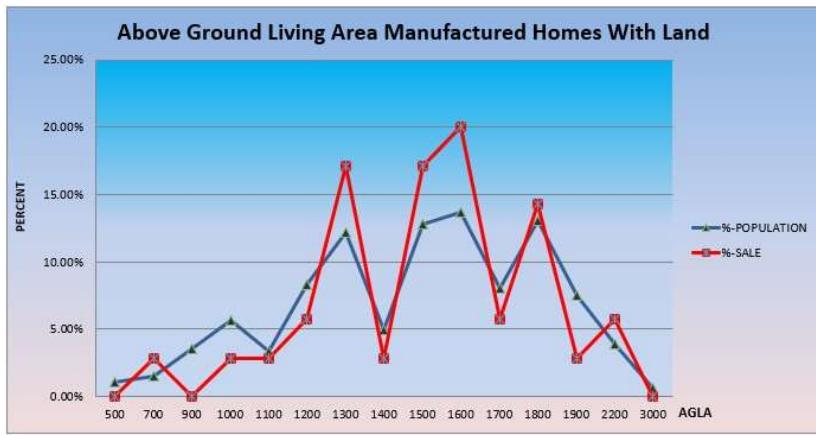
Above Ground Living Area - Manufactured Homes w/Land — 2024

AGLA-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
500	7	1.08%	0	0.00%
700	10	1.54%	1	2.86%
900	23	3.53%	0	0.00%
1000	37	5.68%	1	2.86%
1100	22	3.38%	1	2.86%
1200	54	8.29%	2	5.71%
1300	79	12.14%	6	17.14%
1400	32	4.92%	1	2.86%
1500	83	12.75%	6	17.14%
1600	89	13.67%	7	20.00%
1700	52	7.99%	2	5.71%
1800	85	13.06%	5	14.29%
1900	49	7.53%	1	2.86%
2200	25	3.84%	2	5.71%
3000	4	0.61%	0	0.00%
0	651	100.00%	35	100.00%
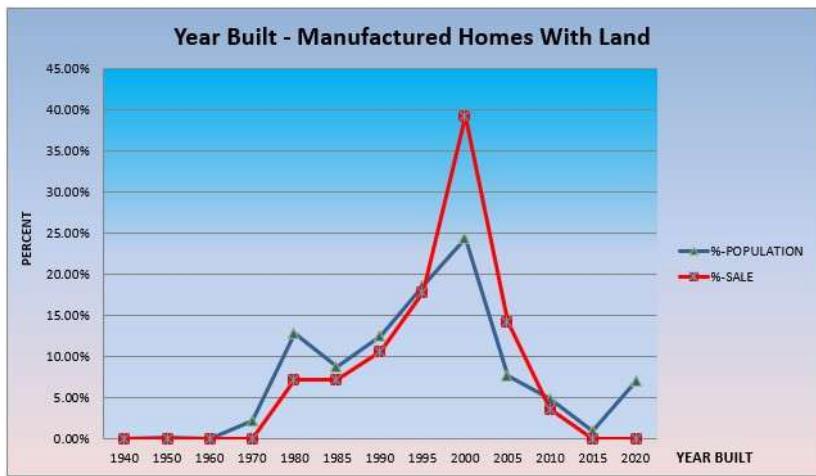
Year Built - Manufactured Homes w/Land — 2024

YB-POPULATION	FREQ	%-POPULATION	FREQ	%-SALE
1940	0	0.00%	0	0.00%
1950	1	0.16%	0	0.00%
1960	0	0.00%	0	0.00%
1970	14	2.27%	0	0.00%
1980	79	12.78%	2	7.14%
1985	54	8.74%	2	7.14%
1990	77	12.46%	3	10.71%
1995	115	18.61%	5	17.86%
2000	151	24.43%	11	39.29%
2005	47	7.61%	4	14.29%
2010	30	4.85%	1	3.57%
2015	6	0.97%	0	0.00%
2020	44	7.12%	0	0.00%
Totals	**618**	**100.00%**	**28**	**1**

CRITERIA AND DEFINITIONS FOR THE RESIDENTIAL REVALUATION REPORT

Sales Criteria:
- All sale transfers were reviewed and 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 sales were included

Sales Excluded:
- Property types excluded from this report are as follows: Properties in forest.
- 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 he has the knowledgeable appraisers, experience, and expertise to complete this Assessor's Annual Report of Appraisal. Professional assistance by the Department of Revenue on industrial properties, 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 self-contained appraisal but rather a summary of 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 and non-typical concessions (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, 2025.
    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, 2025.

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 and/or seller 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 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 using public-facing sales listings and public records from the Lewis County Auditor's Office. 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 (1/2025): 8,115,100
Washington State Unemployment Rate (12/2025): 4.7%
Washington State Median Household Income (2024): $99,389
Washington State Housing Units (2024): 3,400,980
Washington State Population per Square Mile (2020) 115.9

Lewis County Total Population (7/2024): 87,059
Lewis County Unemployment Rate (11/2025): 5.8%
Lewis County Median Household Income (2023): $69,690
Lewis County Housing Units (7/2024) 37,638
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.

REVALUATION REPORT FOR ANDA, NAPAVINE, PE ELL RESIDENTIAL AREA:

Cycle Number:	3
Previous Physical Inspection:	2019
Effective Date of Appraisal:	January 1, 2025
Date of Physical Inspections:	November 2024 through July 2025
Parcel Count:	9966
Valid Sales:	114
Overall Value Sale Price Ratio COD*:	16.60%

*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:

Adna, Boistfort, Napavine, and Pe Ell are located to the west and southwest of the Centralia/Chehalis area. Boundaries for this area are Lincoln Creek Road to the north, Mountview Lane to the east, Cowlitz County to the south, and Pacific County to the west. The Napavine area includes areas both east and west of Interstate 5 along Highway 12 to the east.

State Route 6 runs more or less in a westerly direction along the Chehalis River, beginning in Chehalis and the Interstate 5 junction to the east; the highway then continues west through the Adna area, the Boistfort/Curtis area, and on to Pe Ell and the far western boundary of the county. The Willapa Hills Trail also runs along highway 6 from Chehalis to Pacific County and eventually to the coast. This trail is primarily part of the abandoned railroad right of way, and is quite popular. There are quite a few parks and trailheads along this 56-mile-long trail.

Highway 603 runs south from State Route 6 approximately 2 miles west of Interstate 5, running through West Chehalis, rural Adna, the Napavine area, and the Evaline area on the way to Winlock.

This area has adequate access to local schools, grocery stores, gas stations and health services, although most of all it is a semi-rural area, so greater than normal distances to these services are 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, primarily in the Napavine and Pe Ell areas, with a few stores and businesses located along major roads.

Much of the area (based on percentage of actual area) is forestland or relatively unimproved. Many of the more rural residential parcels are larger acreage parcels, with many clusters of smaller lots and small subdivisions scattered about.

Homes in Napavine and Pe Ell 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. Boistfort Valley Water provides water service to much of the Adna and Boistfort areas.

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 of residential land interspersed with agricultural and farmland. Properties in this general area are comprised of a great variety of types, qualities, and sizes of homes and manufactured homes on 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 with regards to flooding or other issues noted around rivers and creeks.

There are quite a few recreational opportunities in this general area, with many parks, hiking trails, logging roads, and other activities.

Areas (by school district):

Adna is a small, unincorporated community approximately five miles west of Interstate 5 and Chehalis. This is a small community, with its own church, general store, and schools. The area around Adna has several farms and creameries, along with parks and other recreational activities. The Adna area is generally considered to be a desirable area.

Boistfort is a small, unincorporated community approximately 19 miles west of Interstate 5 and Chehalis. Boistfort is located along the north end of the South Fork of the Chehalis River, and it had the first school district in the Washington Territory. The school district now has an elementary and middle school with just over 100 pupils. Boistfort has a church, a post office, a cemetery, and a general store. This is primarily a farming community, with many farms close by.

Pe Ell is a small town approximately 20 miles west of Interstate 5 and Chehalis. The source of the name of the town is of some controversy, with numerous unverified stories explaining the name. Pe Ell has schools, some retail and other businesses, and is a trailhead for the Willapa Trail, with a park located along the trail.

Napavine is a small city just off Interstate 5 and is located a few miles south of Chehalis. While the city limits cross Interstate 5, the downtown area of the city is located a short distance from the freeway. The area along the interstate is mostly commercial, with some restaurants, truck stops, and some industrial area. Two freeway interchanges are within the city limits, in addition to Highway 603 running through the downtown area. Downtown Napavine has some retail stores, restaurants, other businesses, and schools. This area has seen much growth recently. Napavine is generally considered to be a desirable area.

Evaline is a small, unincorporated community located between Napavine and Winlock. The school here is a small elementary school with approximately 35 students typically. Students usually continue to Winlock or Napavine Schools upon graduation. The community is comprised mostly of rural type residences.

Area Values Summary:

Overall, when comparing assessed values to sales, this area saw small declines in land values. Manufactured home prices tend to be trending moderately upward. Residence values are flat in the west end of the inspected area near Pe Ell and seeing moderate increases in the rest of the inspection area.

REVALUATION REPORT FOR ANDA, NAPAVINE, PE ELL COMMERCIAL AREA:

Assessment Year: 2025
Effective Date: 01/01/2025

Area Name: Cycle 3
Geographic Area: Adna, Napavine, Pe Ell, Doty and Boistfort

Previous Physical Inspection: 2019

Sales – Summary:
    Land: 6
    Improved: 9

Number of Sales: 15 Range of Sales Dates: Jan 1st, 2022 - Jan 1st, 2025

Sales – Ratio Study Summary: There were a total of 15 arms-length transaction sales in cycle 3. Weight was placed on these sales when applicable, but the predominant approaches were cost and income.

Improved Value Sale Price Ratio COD: No meaningful Data Found.
The limited number of sales in each stratification did not provide meaningful results.
Total Parcel count changed by 26 after parcel segregations and merges.

2025 Number of Parcels: 252
2026 Number of Parcels: 278
2026 Total Number of Land Parcels: 109

2025 Total property value: $88,954,600
2026 Total Property Value: $146,698,000

2025 Average Assessed Value $352,994
2026 Average Assessed Value $527,690

% Change from previous: +49% over 6 years

*COD is a measure of uniformity, the lower the number the better the uniformity. The negative figures represent uniformity improvements. This ratio study indicates little overall change which is reflected in the parcel summary data below. 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. The lack of sales activity prevents reliable COD results.

2026 Land Total $24,327,200

2018 Average Assessed Value Land: $149,000
2026 Average Assessed Value Land: $223,185

Percent Change: +49%

Conclusion and Recommendation:
Values in general were typically increased year over year 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 spreadsheets.

Effective Date of Appraisal: 01/01/2025

Date of Physical Inspections: Nov. 2014 to June 2025

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 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 to the best of our ability. Current data was verified and corrected when necessary, via field inspection.

Identification of the Area
Name or Designation: CYCLE 3

Boundaries:
North – Thurston County
West – Pacific
East – Chehalis School district
South – Cowlitz County

Maps:
The maps available and used were Lewis County GIS and Pictometry.

Lewis County estimated medium household income: $69,690.

Unemployment reported for 2025 in Lewis County has been held to single digits with the latest reports indicating 5 - 6%.

 Valuation Report: Adna, Pe Ell, Napavine, Doty and Boistfort
Area Report: Assessment Date January 1, 2025
Boundaries:
 The physical boundaries of the subject area are defined by the school district boundaries as shown on the map. Generally, this area encompasses the areas approximately one mile west of Pe Ell at the Pacific County line, extending north to the Centralia School district then westerly just north of Adna dropping down to exit 72, then heading slightly to the southeast across Interstate 5 to just past North Prairie Road. Following back to the southwest about one mile south of US Hwy 12 beyond Interstate 5 and then south to meet up with the Cowlitz County and Pacific County lines. The area encompasses the towns of Pe Ell, Napavine, Adna, Boistfort, Curtis and Doty.

Special Assumptions and Limiting Conditions.
- Sales from January 1, 2022 to December 2024.
- 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.
- Weight was placed on market sales when applicable, but the predominant approaches were cost and income.

Industry Detail:
The cycle 3 valuation area is predominately rural and is comprised of very little industry. Curtis is the home to the Curtis Pole Yard which is currently owned and operated by Mcfarland Cascade. Winlock and Evaline share one of the county's larger manufacturing plants, Cardinal Float Glass. Other small manufacturing is scattered throughout the area.

Commercial Detail:
Commercial areas within this cycle's boundaries are found mostly along the main corridors of US Hwy 12 and Interstate 5. The town of Napavine, while limited in its number of commercial structures, does extend the city limits north to include the west side of the exit 72 interchange. Development of this area continues to grow since the construction of Starbucks, Loves and other fast-food establishments.

The towns of Pe Ell, Adna and Doty have seen very limited growth over the past five years as demand for commercial space continues to be drawn more towards the I-5 corridor and more densely populated areas.

The rural commercial properties are predominately scattered east to west along Hwy 12 and Hwy 6. With only few exceptions, growth in this area has been extremely limited due in part to residential zoning.

District Descriptions.
The commercial areas are scattered across the valuation area with limited concentrations found mostly within the towns and common thoroughfares.

Population - Parcel Summary Data:
    Napavine: 484   Pe Ell: 806

Source: Worldpopulationreview.com

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)	0.898	0.928	0.887	0.915	149	8292	Trended Area
Cycle 2 (Mossy/Onalsk)	0.872	0.937	0.864	0.929	103	10073	Trended Area
Cycle 3 (Adna/Napvn)	0.862	0.936	0.852	0.927	109	8995	Inspected Area
Cycle 4 (Tol/Win/Vad)	0.934	0.967	0.925	0.964	170	8927	Trended Area
Cycle 5 (East County)	0.854	0.891	0.841	0.881	120	10662	Trended Area
Cycle 6 (Centralia)	0.894	0.954	0.881	0.949	174	11851	Trended Area
All Cycles	0.890	0.938	0.883	0.933	825	58800	
							Tax Year 2026
Lien Date							1/1/2025
Report Date							1/21/2026
Sale Dates Range							1/1/2024-12/31/2024

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. It is intended as a snapshot of the level of assessment to sales before and after trending.
- 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.
- 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, 2024 sales were used during 2024 to set values for 2025 taxes, with a lien or effective date of 1/1/2025.
- 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.

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
All Cycles	**1/1/2025**	**1/21/2026**		**1/1/2024-12/31/2024**	
All Sales Before Trend					
SAMPLE STATISTICS					
Sample size (n)	825				
Mean Assessed Value	380,700				
Mean Sales Price	430,500				
Standard Deviation AV	186,259				
Standard Deviation SP	196,224				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.890				
Median Ratio	0.883				
Weighted Mean Ratio	0.884				
UNIFORMITY					
Lowest ratio	0.4324				
Highest ratio:	1.8987				
Coeffient of Dispersion	14.62%				
Standard Deviation	0.1786				
Coefficient of Variation	20.06%				
Price-related Differential	1.01				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.872				
Upper limit	0.894				
95% Confidence: Mean					
Lower limit	0.878				
Upper limit	0.902				
SAMPLE SIZE EVALUATION					
N (population size)	58800				
B (acceptable error - in decimal)	0.1				
S (estimated from this sample)	0.1786				
Recommended minimum:	13				
Actual sample size:	825				
Conclusion:	OK				
NORMALITY					
Binomial Test					
# ratios below mean:	435				
# ratios above mean:	390				
z:	1.531883372				
Conclusion:	Normal*				
*i.e., no evidence of non-normality					

Ratio Frequency

Number of Sales

250
200
150
100
50
0

13 | 27 | 51 | 138 | 227 | 198 | 94 | 8

0   0.2   0.4   0.6   0.8   1   1.2   1.4

Ratio
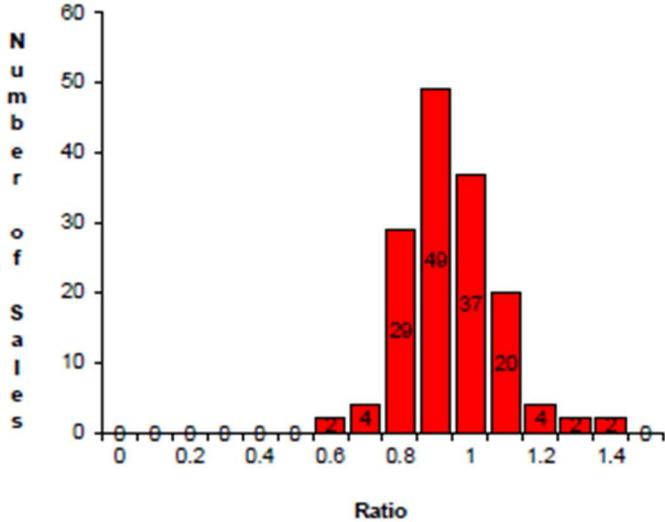
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.07	0.71
2nd Std Dev	1.25	0.53

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
All Cycles	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	825
Mean Assessed Value	402,100
Mean Sales Price	430,500
Standard Deviation AV	193,135
Standard Deviation SP	196,224
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.938
Median Ratio	0.933
Weighted Mean Ratio	0.934
UNIFORMITY	
Lowest ratio	0.4391
Highest ratio:	1.9180
Coeffient of Dispersion	13.07%
Standard Deviation	0.1652
Coefficient of Variation	17.61%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.917
Upper limit	0.944
95% Confidence: Mean	
Lower limit	0.927
Upper limit	0.950
SAMPLE SIZE EVALUATION	
N (population size)	58800
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1652
Recommended minimum:	11
Actual sample size:	825
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	426
# ratios above mean:	399
z:	0.905203811
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency histogram (Number of Sales vs Ratio): values shown 4, 16, 39, 72, 210, 206, 129, 48, 23, 4, 7

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.10	0.77
2nd Std Dev	1.27	0.61

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 1 (Chehalis)	**1/1/2025**	**1/21/2026**		**1/1/2024-12/31/2024**	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	149
Mean Assessed Value	393,500
Mean Sales Price	439,700
Standard Deviation AV	159,076
Standard Deviation SP	169,453
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.898
Median Ratio	0.887
Weighted Mean Ratio	0.895
UNIFORMITY	
Lowest ratio	0.5604
Highest ratio:	1.3832
Coeffient of Dispersion	11.45%
Standard Deviation	0.1347
Coefficient of Variation	14.99%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.867
Upper limit	0.909
95% Confidence: Mean	
Lower limit	0.877
Upper limit	0.920
SAMPLE SIZE EVALUATION	
N (population size)	8292
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1347
Recommended minimum:	7
Actual sample size:	149
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	83
# ratios above mean:	66
z:	1.310771073
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.03	0.76
2nd Std Dev	1.17	0.63

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 1 (Chehalis)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales After Trend					
SAMPLE STATISTICS					
Sample size (n)	149				
Mean Assessed Value	404,000				
Mean Sales Price	439,700				
Standard Deviation AV	155,498				
Standard Deviation SP	169,453				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.928				
Median Ratio	0.915				
Weighted Mean Ratio	0.919				
UNIFORMITY					
Lowest ratio	0.5647				
Highest ratio:	1.4164				
Coeffient of Dispersion	10.53%				
Standard Deviation	0.1304				
Coefficient of Variation	14.06%				
Price-related Differential	1.01				
RELIABILITY					
95% Confidence: Median					
Lower limit	0.896				
Upper limit	0.941				
95% Confidence: Mean					
Lower limit	0.907				
Upper limit	0.949				

Ratio Frequency chart (Number of Sales vs Ratio):

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.06	0.80
2nd Std Dev	1.19	0.67

SAMPLE SIZE EVALUATION	
N (population size)	8292
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1304
Recommended minimum:	7
Actual sample size:	149
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	82
# ratios above mean:	67
z:	1.146924689
Conclusion:	Normal*
*i.e., no evidence of non-normality	

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Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 2 (Mossy/Onalsk)	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales Before Trend				

SAMPLE STATISTICS	
Sample size (n)	103
Mean Assessed Value	342,700
Mean Sales Price	407,800
Standard Deviation AV	199,506
Standard Deviation SP	241,321
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.872
Median Ratio	0.864
Weighted Mean Ratio	0.840
UNIFORMITY	
Lowest ratio	0.4558
Highest ratio:	1.6800
Coeffient of Dispersion	15.35%
Standard Deviation	0.1890
Coefficient of Variation	21.68%
Price-related Differential	1.04
RELIABILITY	
95% Confidence: Median	
Lower limit	0.828
Upper limit	0.887
95% Confidence: Mean	
Lower limit	0.835
Upper limit	0.908
SAMPLE SIZE EVALUATION	
N (population size)	10073
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1890
Recommended minimum:	14
Actual sample size:	103
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	54
# ratios above mean:	49
z:	0.394131711
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.06	0.68
2nd Std Dev	1.25	0.49

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 2 (Mossy/Onalsk)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales After Trend					

SAMPLE STATISTICS	
Sample size (n)	103
Mean Assessed Value	373,500
Mean Sales Price	407,800
Standard Deviation AV	217,729
Standard Deviation SP	241,321
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.937
Median Ratio	0.929
Weighted Mean Ratio	0.916
UNIFORMITY	
Lowest ratio	0.4593
Highest ratio:	1.6800
Coeffient of Dispersion	12.99%
Standard Deviation	0.1734
Coefficient of Variation	18.51%
Price-related Differential	1.02
RELIABILITY	
95% Confidence: Median	
Lower limit	0.892
Upper limit	0.953
95% Confidence: Mean	
Lower limit	0.903
Upper limit	0.970
SAMPLE SIZE EVALUATION	
N (population size)	10073
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1734
Recommended minimum:	12
Actual sample size:	103
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	54
# ratios above mean:	49
z:	0.394131711
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	1.11	0.76
2nd Std Dev	1.28	0.59

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 3 (Adna/Napvn)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	109
Mean Assessed Value	427,500
Mean Sales Price	500,700
Standard Deviation AV	167,279
Standard Deviation SP	189,449
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.862
Median Ratio	0.852
Weighted Mean Ratio	0.854
UNIFORMITY	
Lowest ratio	0.4710
Highest ratio:	1.4177
Coeffient of Dispersion	14.51%
Standard Deviation	0.1631
Coefficient of Variation	18.92%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.823
Upper limit	0.905
95% Confidence: Mean	
Lower limit	0.832
Upper limit	0.893
SAMPLE SIZE EVALUATION	
N (population size)	8995
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1631
Recommended minimum:	11
Actual sample size:	109
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	57
# ratios above mean:	52
z:	0.383130514
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

(Histogram: Number of Sales vs Ratio — bars at approximate values: 0.5→2, 0.6→3, 0.7→9, 0.8→24, 0.9→25, 1.0→29, 1.1→11, 1.2→2, 1.3→2, 1.4→1, 1.5→1)

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.03	0.70
2nd Std Dev	1.19	0.54

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Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Sales Range:
Cycle 3 (Adna/Napvn)	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	109
Mean Assessed Value	466,800
Mean Sales Price	500,700
Standard Deviation AV	190,095
Standard Deviation SP	189,449
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.936
Median Ratio	0.927
Weighted Mean Ratio	0.932
UNIFORMITY	
Lowest ratio	0.5244
Highest ratio:	1.3898
Coeffient of Dispersion	12.65%
Standard Deviation	0.1495
Coefficient of Variation	15.97%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.904
Upper limit	0.979
95% Confidence: Mean	
Lower limit	0.908
Upper limit	0.964
SAMPLE SIZE EVALUATION	
N (population size)	8995
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1495
Recommended minimum:	9
Actual sample size:	109
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	55
# ratios above mean:	54
z:	0
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	0.79
2nd Std Dev	1.23	0.64

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Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 4 (Tol/Win/Vad)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	170
Mean Assessed Value	403,000
Mean Sales Price	436,400
Standard Deviation AV	167,717
Standard Deviation SP	174,175
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.934
Median Ratio	0.925
Weighted Mean Ratio	0.923
UNIFORMITY	
Lowest ratio	0.4702
Highest ratio:	1.8165
Coeffient of Dispersion	11.89%
Standard Deviation	0.1595
Coefficient of Variation	17.09%
Price-related Differential	1.01
RELIABILITY	
95% Confidence: Median	
Lower limit	0.907
Upper limit	0.955
95% Confidence: Mean	
Lower limit	0.910
Upper limit	0.958
SAMPLE SIZE EVALUATION	
N (population size)	8927
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1595
Recommended minimum:	10
Actual sample size:	170
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	90
# ratios above mean:	80
Z:	0.69026849
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.09	0.77
2nd Std Dev	1.25	0.61

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:
Cycle 4 (Tol/Win/Vad)	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales After Trend				

SAMPLE STATISTICS	
Sample size (n)	170
Mean Assessed Value	420,200
Mean Sales Price	436,400
Standard Deviation AV	175,699
Standard Deviation SP	174,175
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.967
Median Ratio	0.964
Weighted Mean Ratio	0.963
UNIFORMITY	
Lowest ratio	0.5792
Highest ratio:	1.7236
Coeffient of Dispersion	11.04%
Standard Deviation	0.1432
Coefficient of Variation	14.81%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.935
Upper limit	1.003
95% Confidence: Mean	
Lower limit	0.946
Upper limit	0.989
SAMPLE SIZE EVALUATION	
N (population size)	8927
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1432
Recommended minimum:	8
Actual sample size:	170
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	85
# ratios above mean:	85
z:	-0.076696499
Conclusion:	Normal*
*i.e., no evidence of non-normality	
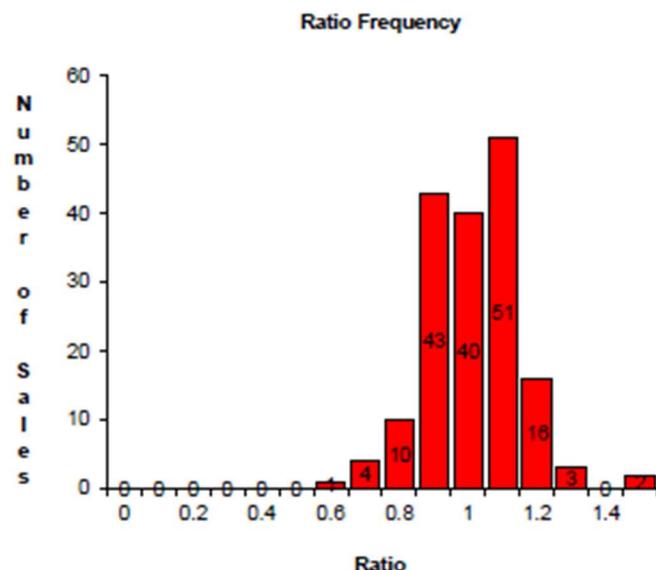
Ratio Frequency

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.11	0.82
2nd Std Dev	1.25	0.68

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 5 (East County)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales Before Trend					
SAMPLE STATISTICS					
Sample size (n)	120				
Mean Assessed Value	342,500				
Mean Sales Price	397,600				
Standard Deviation AV	237,275				
Standard Deviation SP	248,214				
ASSESSMENT LEVEL					
Arithmetic mean ratio	0.854				
Median Ratio	0.841				
Weighted Mean Ratio	0.861				
UNIFORMITY					
Lowest ratio	0.4326				
Highest ratio:	1.6138				
Coeffient of Dispersion	21.08%				
Standard Deviation	0.2340				
Coefficient of Variation	27.41%				
Price-related Differential	0.99				

Ratio Frequency

RELIABILITY	
95% Confidence: Median	
Lower limit	0.808
Upper limit	0.880
95% Confidence: Mean	
Lower limit	0.812
Upper limit	0.896

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.09	0.62
2nd Std Dev	1.32	0.39

SAMPLE SIZE EVALUATION	
N (population size)	10662
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2340
Recommended minimum:	22
Actual sample size:	120
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	64
# ratios above mean:	56
z:	0.63900965
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 5 (East County)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales After Trend					

SAMPLE STATISTICS	
Sample size (n)	120
Mean Assessed Value	354,700
Mean Sales Price	397,600
Standard Deviation AV	234,444
Standard Deviation SP	248,214
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.891
Median Ratio	0.881
Weighted Mean Ratio	0.892
UNIFORMITY	
Lowest ratio	0.4391
Highest ratio:	1.5360
Coeffient of Dispersion	19.77%
Standard Deviation	0.2185
Coefficient of Variation	24.52%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.837
Upper limit	0.929
95% Confidence: Mean	
Lower limit	0.852
Upper limit	0.930
SAMPLE SIZE EVALUATION	
N (population size)	10662
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.2185
Recommended minimum:	19
Actual sample size:	120
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	62
# ratios above mean:	58
z:	0.273861279
Conclusion:	Normal*
*i.e., no evidence of non-normality	
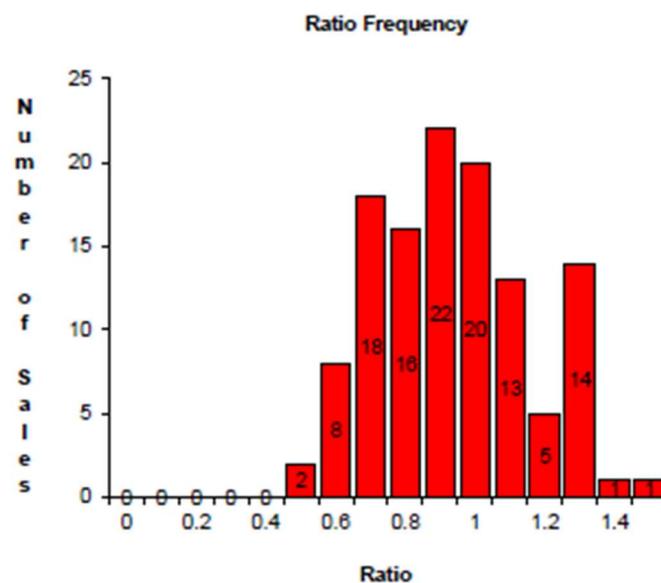
Ratio Frequency

Note this report does not reflect time trended values.

Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.11	0.67
2nd Std Dev	1.33	0.45

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales:	
Cycle 6 (Centralia)	1/1/2025	1/21/2026		1/1/2024-12/31/2024	
All Sales Before Trend					

SAMPLE STATISTICS	
Sample size (n)	174
Mean Assessed Value	367,400
Mean Sales Price	408,900
Standard Deviation AV	179,979
Standard Deviation SP	159,181
ASSESSMENT LEVEL	
Arithmetic mean ratio	0.894
Median Ratio	0.881
Weighted Mean Ratio	0.899
UNIFORMITY	
Lowest ratio	0.4324
Highest ratio:	1.8987
Coeffient of Dispersion	14.54%
Standard Deviation	0.1807
Coefficient of Variation	20.21%
Price-related Differential	1.00
RELIABILITY	
95% Confidence: Median	
Lower limit	0.858
Upper limit	0.905
95% Confidence: Mean	
Lower limit	0.867
Upper limit	0.921
SAMPLE SIZE EVALUATION	
N (population size)	11851
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1807
Recommended minimum:	13
Actual sample size:	174
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	95
# ratios above mean:	79
z:	1.137147065
Conclusion:	Normal*
*i.e., no evidence of non-normality	

Ratio Frequency

(Histogram — Number of Sales vs Ratio)

Bars: 2, 4, 12, 31, 50, 38, 15, 13, 6, 1, 2
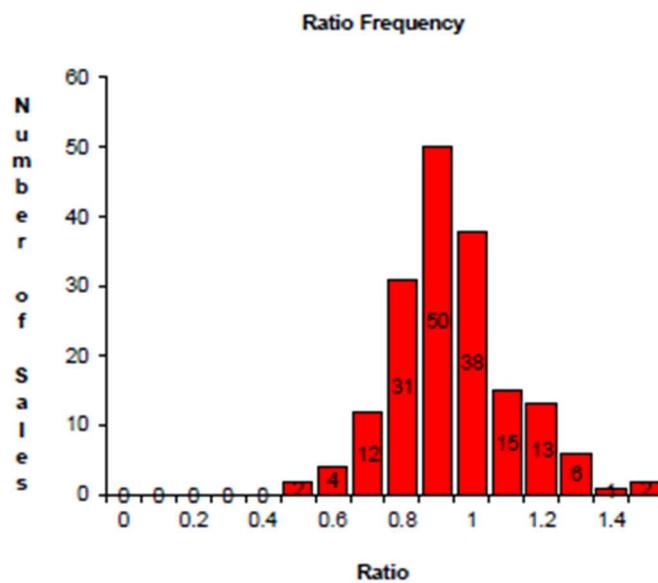
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.08	0.71
2nd Std Dev	1.26	0.53

Tax Year 2026

Cycle Trend Report	Lien Date:	Report Date:		Date Range of Sales
Cycle 6 (Centralia)	1/1/2025	1/21/2026		1/1/2024-12/31/2024
All Sales After Trend				
SAMPLE STATISTICS				
Sample size (n)	174			
Mean Assessed Value	391,900			
Mean Sales Price	408,900			
Standard Deviation AV	182,734			
Standard Deviation SP	159,181			
ASSESSMENT LEVEL				
Arithmetic mean ratio	0.954			
Median Ratio	0.949			
Weighted Mean Ratio	0.958			
UNIFORMITY				
Lowest ratio	0.4535			
Highest ratio:	1.9180			
Coeffient of Dispersion	12.50%			
Standard Deviation	0.1678			
Coefficient of Variation	17.59%			
Price-related Differential	1.00			

Ratio Frequency chart

RELIABILITY	
95% Confidence: Median	
Lower limit	0.916
Upper limit	0.968
95% Confidence: Mean	
Lower limit	0.929
Upper limit	0.979

Note this report does not reflect time trended values.

SAMPLE SIZE EVALUATION	
N (population size)	11851
B (acceptable error - in decimal)	0.1
S (estimated from this sample)	0.1678
Recommended minimum:	11
Actual sample size:	174
Conclusion:	OK
NORMALITY	
Binomial Test	
# ratios below mean:	89
# ratios above mean:	85
z:	0.227429413
Conclusion:	Normal*
*i.e., no evidence of non-normality	
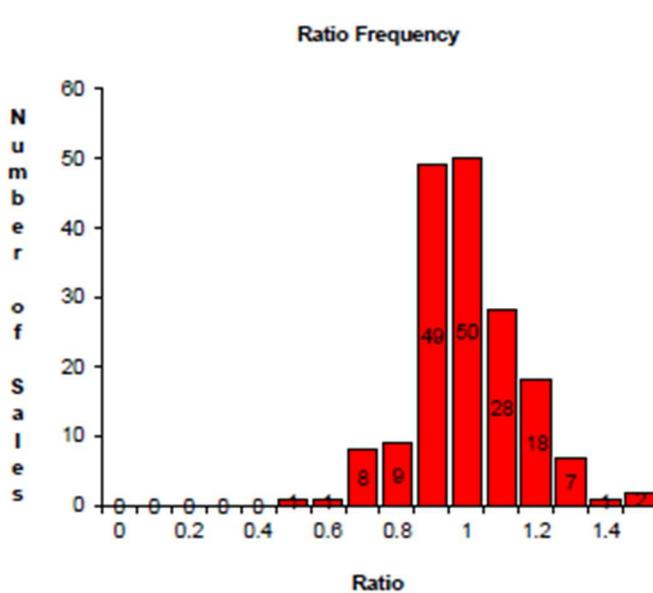
Std Dev.	Upr Lmt	Lwr Limit
1st Std Dev	1.12	0.79
2nd Std Dev	1.29	0.62