

2023 | Residential



APPRAISER MANUAL

FRANKLIN COUNTY

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Appraiser Tool Kit

- Quality of Construction Rating
- Condition of Construction Rating
- Miscellaneous Improvement Codes in T2
- Residential Farm Miscellaneous Building Guide
- WA DOR Codes
- Important Website Links to Know & Bookmark

Single Family Residential

Quality of Construction Rating

Rating	Description
Excellent	Dwellings with this quality rating are usually unique structures that are individually designed by an architect for a specified user. Such residences typically are constructed from detailed architectural plans and specifications and feature an exceptionally high level of workmanship and exceptionally high-grade materials throughout the interior and exterior of the structure. The design features exceptionally high quality exterior refinements and ornamentation, and exceptionally high-quality interior refinements. The workmanship, materials, and finishes throughout the dwelling are of exceptionally high quality.
Very Good	Dwellings with this quality rating are often custom designed for construction on an individual property owner's site. However, dwellings in this quality grade are also found in high-quality tract developments featuring residences constructed from individual plans or from highly modified or upgraded plans. The design features detailed, high-quality exterior ornamentation, high-quality interior refinements, and detail. The workmanship, materials, and finishes throughout the dwelling are generally of high or very high quality.
Good	Dwellings with this quality rating are residences of higher quality built from individual or readily available designer plans in above-standard residential tract developments or on an individual property owner's site. The design includes significant exterior ornamentation and interiors that are well finished. The workmanship exceeds acceptable standards and many materials and finishes throughout the dwelling have been upgraded from "stock" standards.
Average	Dwellings with this quality rating meet or exceed the requirements of applicable building codes. Standard or modified standard building plans are utilized and the design includes adequate fenestration and some exterior ornamentation and interior refinements. Materials, workmanship, finish, and equipment are of stock or builder grade and may feature some upgrades.
Fair	Dwellings with this quality rating feature economy of construction and basic functionality as main considerations. Such dwellings feature a plain design using readily available or basic floor plans featuring minimal fenestration and basic finishes with minimal exterior ornamentation and limited interior detail. These dwellings meet minimum building codes and are constructed with inexpensive, stock materials with limited refinements and upgrades.
Low	Dwellings with this quality rating are of basic quality and lower cost; some may not be suitable for year-round occupancy. Such dwellings are often built with simple plans or without plans, often utilizing the lowest quality building materials. Such dwellings are often built or expanded by persons who are professionally unskilled or possess only minimal construction skills. Electrical, plumbing, and other mechanical systems and equipment may be minimal or nonexistent. Older dwellings may feature one or more substandard or nonconforming additions to the original structure.

Condition of Construction Rating

Pre 1950		
EX		
VG	No deferred maintenance	Updated roof, siding and windows (should have updated heat source)
G	Minor deferred maintenance	Updated 2 of 3 roof, siding and windows (should have updated heat source)
AV	Some deferred maintenance	Updated 1 of 3 roof, siding and windows
F	Deferred maintenance	Original roof, siding and windows
P	Major deferred maintenance	Question homes structural integrity

1950-1969		
EX		
VG	Major renovations	Use in lieu of effective age (should have updated heat source)
G	No deferred maintenance	Updated roof, siding and windows (should have updated heat source)
AV	Minor deferred maintenance	Updated 2 of 3 roof, siding and windows
F	Some deferred maintenance	Original roof, siding and windows with possible 1 of 3 updated
P	Major deferred maintenance	Question homes structural integrity

1970-1989		
EX		
VG	Major renovations and additions	Use in lieu of effective age (should have updated heat source)
G	Major renovations	Use in lieu of effective age (should have updated heat source)
AV	No deferred maintenance	Updated roof and windows, maintained siding/paint (may have updated heat source)
F	Minor deferred maintenance	Updated 1 or 2 of 3 roof, siding and windows
P	Major deferred maintenance	Question homes structural integrity

1990 and newer		
EX	Major renovations	Use in lieu of effective age
VG	Major renovations	Use in lieu of effective age
G	Major renovations	Use in lieu of effective age
AV	No deferred maintenance	
F	Major deferred maintenance	
P	Home is not habitable	

EX Excellent
 VG Very Good
 G Good
 AV Average
 F Fair
 P Poor

Miscellaneous Improvement Codes in T2

Residential

T2 Code	Description
AAS	APT ABOVE SHOP
AMF	ATTIC MIN FINISH
BAL	BALCONY
BARN	BARN
BNV	BUILDING NO VALUE
BRMF	BONUS ROOM FIN.
BRMU	BONUS ROOM UNFIN
BSS	BURIED SOLID SETS
DEC	DECK
DTG	DET GRG
FBR	FULL BATH
FL1	FLAT VALUE
FPL	FIRE PLACE
GBIN	GRAIN BIN
HAYS	HAY SHED
HBR	HALF BATH
HYL	HAYLOFT
IMPL	FARM IMPLMNT BLDG
IMPS	FARM IMPLMNT SHED
LNTD	LEAN-TO
MZB	OFFICE MEZZANINE
MZC	STORAGE MEZZANINE
MZD	OPEN MEZZANINE
POR	PORCH
QUON	QUONSET BLDG
RCV	ROOF COVER
RLA	RES LOFT AREA
RPH	RES. POOL HOUSE
SLNT	SLANT WALL STL BLDG
SMO	SHOP/SHD-MEZZ OFFICE
SMP	SWIMMING POOL
SOF	SHOP/SHD-OFF.FINISH
SOL	SOLARIUM
SOLAR	SOLAR PANEL
STAB	HORSE STABLES
SWW	SITE UTILITIES
TCA	TENNIS COURT
USHL	UTIL/LOAFING SHELTER
UTIL	UTIL/POLE/SHOP BLDG
UTST	UTIL STRG/TOOL SHED

Commercial

T2 CODE	Description
AAS	APT ABOVE SHOP
AGFT	ABV GRND FUEL TANK
AMF	ATTIC MIN FINISH
ATG	ATT GRG
BAL	BALCONY
BBF	BANK BASE FINISH
BIG	BLT-IN GRG
BKC	BANK CANOPY, DRV IN
BLF	BARGE LOADOUT FACILI
BMF	BASEMENT MIN FIN
BNV	BUILDING NO VALUE
BO2	BULK OIL 2 ARM RACK
BO4	BULK OIL 4 ARM RACK
BPF	BASEMENT PART FIN
BRMF	BONUS ROOM FIN.
BRMU	BONUS ROOM UNFIN
BSS	BURIED SOLID SETS
BUNK	BUNKER SILO
CAN	CANOPY, ROOF/SLAB
CBPF	CHURCH BSMT FIN
CBSF	CURCH B SEMI-FIN
CCH	COOLER, CHILLER
CFR	COOLER, FREEZER
CLR	CELLAR BASEMENT
CPF	CARPORT FLAT
CPG	CARPORT GABLE
CURB	CONC CURB COMM
CYL	COMM YARD LIGHT
DEC	DECK
DLR	LOADING DOCKS W/ROOF
DLV	DOCK LEVELERS, AUTO
DLVM	DOCK LEVELERS, MECHANICAL
DLW	LOADING DOCK W/O RF
DLX	LOADING DOCK, SHIP
DOF	DOCK HEIGHT FLOOR
DWL	LOADING WELL
DWR	DRV UP WINDOW, REST.
FBR	FULL BATH
FCC	FENCE:COMM.CHAIN-LK
FCCS	FENCE: COMM W/SLATS
FDP	FUEL DISPENSER
FL1	FLAT VALUE
FLCN	FLOOR, CONCRETE
FPL	FIRE PLACE
GBIN	GRAIN BIN
GELV	GRAIN ELEVATOR
GEQ	GRN ELEV MACH&EQU
GIF	GARAGE INTERIOR FINI
GLEG	GRAIN LEG
GPH	GOLF PER HOLE
GRND	GRAIN DRYER
GSB	GRAIN STD STR BIN
GTS	STEEL GRAIN TANKS
HBR	HALF BATH

T2 CODE	Description
HOPR	HOPPER BIN
HYL	HAYLOFT
LIFT	LIFT (HOIST)
LMS	LEAKAGE MONITORING
LRS	LOADING RACK SINGLE
MAS	MH ADD SQ/FT-TIP/EXP
MBF	MULTI FAMILY BASE FI
MBU	MULTI FAMILY BASE UN
MOB	MEDICAL OFFICE BASE
MPA	MOB HOME PARK SPACE
MZB	OFFICE MEZZANINE
MZC	STORAGE MEZZANINE
MZD	OPEN MEZZANINE
MZM	DISPLAY MEZZANINE
OBO	OFFICE BSMT OFFICE
OBS	OFFICE BSMT STORAGE
PAS	PAVING, ASPHALT
PCO	PAVING, CONCRETE
PNEU	PNEUMATIC DRIVE UP
POP	POINT OF PURCHASE
POR	PORCH
RBS	RESTAURANT BSMT.STOR
RCV	ROOF COVER
RLA	RES LOFT AREA
RPH	RES. POOL HOUSE
SAP	SERV.STAT.TANK PIPE
SCI	SERV STAT.CC ISLAND
SCL	TRUCK SCALE /TON
SDC	SERV.STAT.DISP COVER
SDP	SERV.STAT DISP.PIPE
SFT	SILLO-FARMTOWER(STL)
SKD	SPRINK/DRY PIPE
SKW	SPRINK SYS WET PIPE
SMO	SHOP/SHD-MEZZ OFFICE
SOF	SHOP/SHD-OFF.FINISH
SOL	SOLARIUM
SOLAR	SOLAR PANEL
SOM	STORE OFFICE MEZZ.
SSB	STORE STORAGE BASE
SSM	STORE STORAGE MEZZ.
SSP	SERV.STAT SUB PUMP
STG	STAGE,LIVE PERF
SWM	SWIM POOL, COM
SWW	SITE UTILITIES
TCA	TENNIS COURT
TEC	TRASH ENCLOSURE
THB	HORZ BULK TANK
TPL	TANK-HI PRES LG>19D
TPS	TANK-HI PRES SM<19D
TSCA	TANK SPILL CON AREA
TUF	UNDRGRND TANK,FIBGLS
TUS	UNDRGRND TANK,STEEL
TVB	VERT BULK TANK
VST	VAULTED STEEL TANK



FRANKLIN COUNTY WASHINGTON

ASSESSOR'S OFFICE

Appraisal Department

Residential Farm Miscellaneous Building Guide

October 2021

Miscellaneous Improvement Code: **AAS**

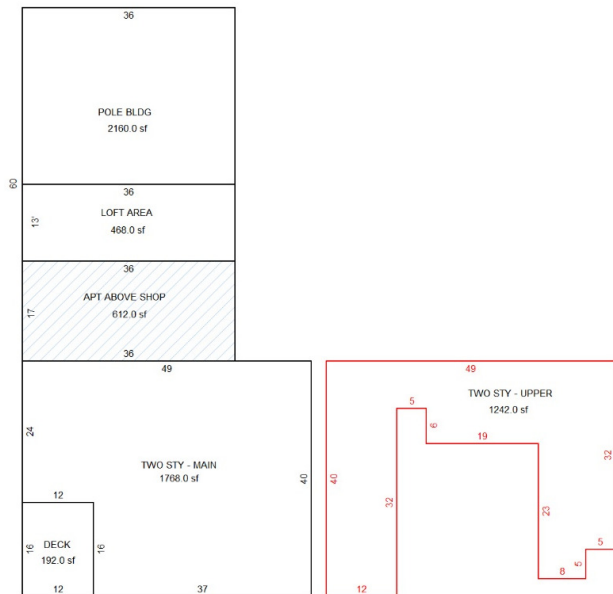
Miscellaneous Improvement Description: **APT ABOVE SHOP**

Area over Garage Minimal Finish, use residential guidelines for quality and condition.

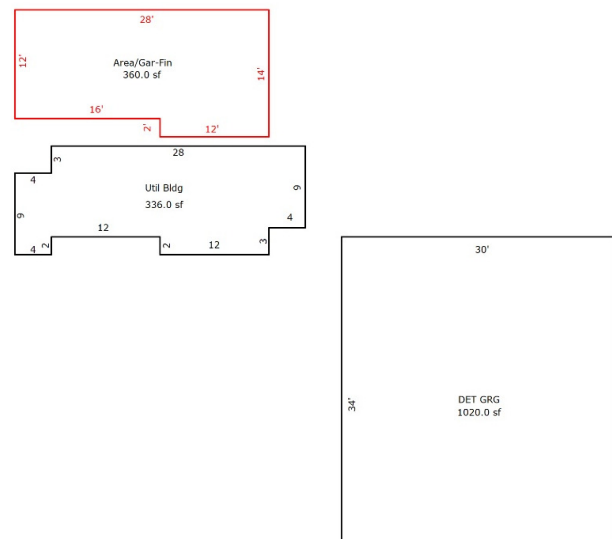
Source: T2 (764)



118561148 (AVG/AVG)



119141198 (AVG/AVG)

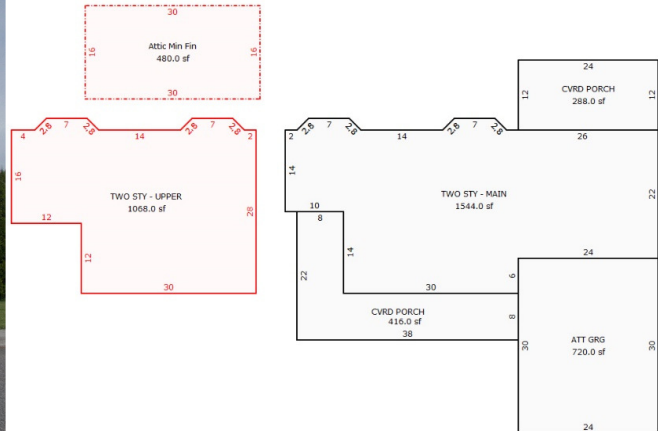


Miscellaneous Improvement Code: **AMF**

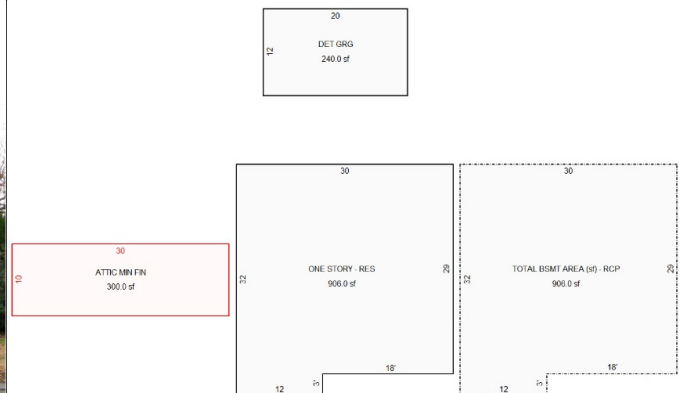
Miscellaneous Improvement Description: **Attic Minimal Finish**

Attic minimal finish, use residential guidelines for quality and condition.

Source: T2 (762)



118201071 (AVG/AVG)



112124022 (FAIR/AVG)

Miscellaneous Improvement Code: **BARN**

Miscellaneous Improvement Description: **BARN**

Barns are special-purpose buildings having dairy facilities, or general-purpose buildings used for livestock with stalls, hay and grain storage and other uses. Some Barns include "HAYLOFTS" (Miscellaneous Improvement Code "HYL") which is a loft in a Barn or Stable used for the storing of hay.

Source: M&S Section 17 Page 30

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Light wood frame and shed or gable roof structure, board siding.	Unfinished, dirt floor, few cheap stalls.	None	None
Average	Wood frame, board and batten or low-cost siding, few windows.	Some floor, few partitions and stalls, feed room	Few electrical outlets and hose bibs	None
Good	Lap siding, windows, good frame and gable roof structure.	Some wainscot, good plank and concrete floors, stalls, feed room.	Adequate lights and outlets, water service and drains.	None



112201371 (AVG/AVG)

Miscellaneous Improvement Code: **GBIN**

Miscellaneous Improvement Description: **GRAIN BIN**

Utility-type storage bins, usually found on farms and co-ops. The standard bin includes a door and manhole erected on buyer's slab. The maximum capacity in bushels includes the volume of the cone.

Volume of cylinder $\pi r^2 \times \text{height}$

Source: M&S Section 17 Page 54



1224410015 (AVG/AVG)



109550014 (AVG/FAIR)

Miscellaneous Improvement Code: **HAYS**

Miscellaneous Improvement Description: **HAY SHED**

Farm utility shelters use for hay storage.

Source: M&S Section 17 Page 33

Quality	Description
Average	No walls, steel shed or flat roof on wood posts or good steel posts and girders, dirt floor
Good	No walls, composition or steel gable roof on wood rafters and posts, steel gable roof and truss on steel column, dirt floor



123430287 (LOW/AVG)



123730018 (AVG/AVG)



123290037 (GOOD/AVG)

Miscellaneous Improvement Code: **HYL**

Miscellaneous Improvement Description: **HAYLOFT**

A loft in a Barn or Stable used for the storing of hay.

Source: M&S Section 17 Page 30

Quality	Description
Low	Minimum support, light floor
Average	Adequate support, plant floor
Good	Heavy timber, good T&G floor



105150018 (LOW/AVG)



120400050 (AVG/AVG)

Code: **IMPL**

Miscellaneous Improvement Description: **FARM IMPLEMENT BUILDING**

Implement buildings (enclosed) are for the storage and maintenance of equipment. They will have better electrical circuits and built-in shop features not found in utility/pole buildings.

Source: M&S Section 17 Page 28

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Average	Open wood frame, exposed board siding, shingles, windows	Unfinished, concrete or asphalt floor, some cabinets	Adequate water, electrical service and outlets	None
Good	Wood frame and truss, wood siding or stucco	Unfinished, concrete floor, tool cabinets, shop area	Good lighting and outlets, water service	None



121250192 (FAIR/FAIR)



109430073 (AVG/AVG)

Miscellaneous Improvement Code: **IMPS**

Miscellaneous Improvement Description: **FARM IMPLEMENT SHED**

These structures are designed with an open front and only three exterior walls of either wood frame or steel construction. The interior is usually unfinished, with no doors and a dirt floor. They can be used for commodity or equipment storage only (no repair shop).

Source: M&S Section 17 Page 29

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Open front, box frame, siding	Unfinished, gravel floor, few extras	Minimum Services	None
Average	Open one side, wood frame, siding, some end wall fenestration	Unfinished, light concrete or asphalt, some cabinets	Adequate water, electrical service and outlets	None



120570016 (FAIR+/FAIR)



123680017 (AVG/AVG)

Miscellaneous Improvement Code: **LNT0**

Miscellaneous Improvement Description: **LEAN-TO**

Lean-tos are shed building side extensions.

Source: M&S Section 17 Page 35 Low Cost

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Side extension, board siding	Some stalls and flooring	Minimum service	None
Average	Side extension, board siding, windows and side doors	Stalls, tackroom, some flooring	Adequate lighting and water	None



126340067 (AVG/AVG)

Miscellaneous Improvement Code: **QUON**

Miscellaneous Improvement Description: **QUONSET BLDG**

These utility buildings have semicircular (culvert) shape roofs that curve to the ground to form the sides. These buildings have many uses, such as general material, commodity or equipment storage and use lighter gauge materials than their commercial counterparts.

Source: M&S Section 17 Page 26

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Arch-rib frame, siding, composition shingles, open ends	Unfinished, dirt floor	Minimum electric service	None
Average	Arched frame, shingles and siding, end wall sliding door entry	Unfinished, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None
Good	Good laminated arch, siding, shingles, pedestrian and overhead doors	Unfinished, good concrete slab	Adequate wiring, lighting and water service	None



125130027 (AVG/AVG)



122530118 (FAIR/FAIR)

Miscellaneous Improvement Code: **SLNT**

Miscellaneous Improvement Description: **SLANT WALL STL BLDG**

Slant Wall Steel Buildings have slanted walls on two sides. These utility buildings have many uses such as general material, commodity or equipment storage and are generally of lighter than warehouse construction.

Source: Source: M&S Section 17 Page 12 (Low Cost)

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Light steel slant frame, siding	Unfinished, cheap slab/asphalt	Minimum electric service	None
Average	Pre-engineered frame, metal siding, end windows	Unfinished, concrete or asphalt floor, some partitioning	Adequate lighting and water outlets	None
Good	Good slant frame, color siding, overhead doors, some trim	Small office area, light floor, few extras	Good lighting, water service, few fixtures	Electric wall heaters



103290011 (FAIR+/AVG)



122150029 (AVG/AVG)

Miscellaneous Improvement Code: **STAB**

Miscellaneous Improvement Description: **HORSE STABLES**

Stables or “stall barns” are designed for the care and housing of horses.

Source: Source: M&S Section 17 Page 36

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Boards on post and beam	Unfinished, dirt floors, open stalls	None	None
Average	Stucco or wood siding, little trim, good roofing	Wood wainscot in stalls, concrete floors in tack and feed rooms	Adequate lighting and water outlets	None
Good	Brick veneer, best siding, some windows, ornamentation	T&G stalls, finished tack and feed rooms, floors	Good lighting and water outlets, restroom	None



126340030 (LOW/FAIR+)



122380058 (AVG/AVG)

Miscellaneous Improvement Code: **USHL**

Miscellaneous Improvement Description: **UTIL/LOAFING SHELTER**

Utility or Loafing Sheds, whether urban or rural have many uses. These three walled, roofed structures provide weather protection for commodities (hay or feed), light equipment and/or livestock.

Source: Source: M&S Section 17 Page 33

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Open one side, light plywood on post frame.	Unfinished, no doors or vents, dirt floor, rub boards.	None	None
Average	Open one side, light plywood on box frame.	Unfinished, no doors or vents, dirt floor, rub boards.	None	None
Good	Open one side, plywood or boards on timber frame.	Unfinished, no doors or vents, dirt floor, rub boards.	None	None



120520089 (LOW/FAIR)



123610137 (AVG/AVG)

Miscellaneous Improvement Code: **UTIL**

Miscellaneous Improvement Description: **UTIL/POLE/SHOP BLDG**

Utility buildings are multi-purpose structures generally equipped with minimum electrical and/or water service for general storage use, garages, etc.

Source: Source: M&S Section 17 Page 26

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Wood frame, board siding on exposed studs, sliding door	Unfinished, dirt floor	Minimum electric service	None
Average	Wood frame, siding or stucco, windows	Unfinished walls, cheap asphalt or slab floor	Adequate wiring and outlets, water service	None



113190093 (AVG/AVG)



124390150 (FAIR/AVG)

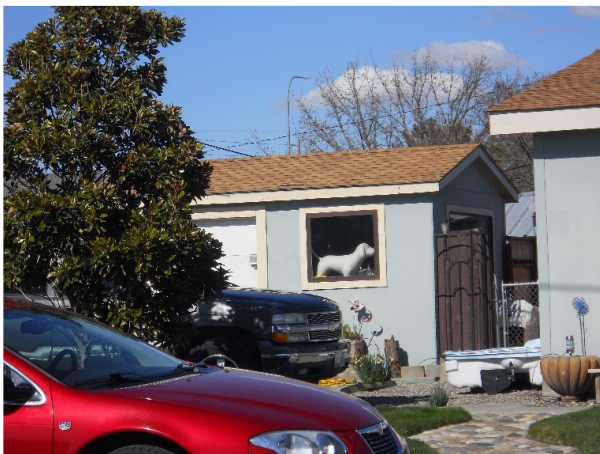
Miscellaneous Improvement Code: **UTST**

Miscellaneous Improvement Description: **UTIL STRG/TOOL SHED**

Utility Storage or Tool Sheds are small multi-purpose auxiliary type structures which may be used for the storage of small hand tools, feed supplies or wood, or as a light pump house, etc.

Source: Source: M&S Section 17 Page 12

Quality	Exterior Walls	Interior Finish	Mechanicals	HVAC
Low	Low-cost board siding or box frame, few openings	Unfinished interior, dirt floor	None	None
Average	Board or metal on exposed studs, windows, gable roof	Unfinished interior, light slab or board floor	None	None
Good	Good siding and windows, hip or gable roof	Some wainscot, good concrete slab	One or two lights and outlets, no plumbing	None



112402301 (GOOD/AVG)



118091057 (AVG/AVG)

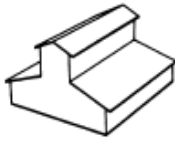


118092043 (AVG/AVG)



118451261 (FAIR/AVG)

Monitor Roof



MONITOR



Height for Miscellaneous Improvements with a monitor roof is measured from the lowest eave just like other outbuildings. The added cost for wall height and roof complexity is added when you select the Monr Roof option. See example below.

Attachment
Comment(1)

Save
Cancel
Delete

Slice Type:
Misc Improvements

Description:
NC 2022 BATHROOM IN SHOP

New Const Value:
0.00

Will Value:
Yes

Will Roll:
Yes

Add
Update
Undo
Remove
Catalog
Attachment
Comment

Code:
UTIL - UTIL/POLE/SHOP BLDG

M

Description:
POLE BLDG

Characteristics

Units	Base/Unit	Length	Width	Height	Height Adj
1,920.00	13.22	48.00	40.00	10.00	0.00
Size Adj	Roof	Cover	Wall	Floor	Quality Adj
0.1	Monr	Shingl	Wood	Conc	1.36

Misc Improvements
 126230037 / 2023
 Active

RESIDENTIAL

- 11 Single Family Household
- 12 2-4 Household Units
- 13 5 or more Household Units
- 14 Residential Hotel or Condominium
- 15 Mobile Home Courts or Parks
- 16 Motels/Hotels
- 17 Institutional Lodging Nursing Homes
- 18 All Other
- 19 Vacation and Cabins

MANUFACTURING

- 21 Food and Kindred Products
- 22 Textile Mill Products
- 23 Apparel and Other Finished Products
- 24 Lumber and Wood Products
- 25 Furniture and Fixtures
- 26 Paper and allied products
- 27 Printing and publishing
- 28 Chemicals
- 29 Petroleum refining and related industries
- 30 Rubber and miscellaneous plastic products
- 31 Leather and leather products
- 32 Stone, clay and glass products
- 33 Primary metal industries
- 34 Fabricated metal products
- 35 Professional scientific, and controlling instruments
- 36 Not presently assigned
- 37 Not presently assigned
- 38 Not presently assigned
- 39 Miscellaneous manufacturing

TRANSPORTATION, COMMUNICATION & UTILITIES

- 41 Railroad/transit transportation
- 42 Motor vehicle transportation
- 43 Aircraft transportation
- 44 Marine craft transportation
- 45 Highway and street right of way
- 46 Automobile parking
- 47 Communication
- 48 Utilities
- 49 Other transportation, communication and utilities not classified elsewhere

TRADE

- 51 Wholesale trade
- 52 Retail trade - building materials, hardware and farm equipment
- 53 Retail trade - general merchandise
- 54 Retail trade - food
- 55 Retail trade - automotive, marine craft, aircraft and accessories
- 56 Retail trade - apparel and accessories
- 57 Retail trade - furniture, home furnishings and equipment
- 58 Retail trade - eating and drinking
- 59 Other retail trade

SERVICES

- 61 Finance, insurance and real estate services
- 62 Personal services
- 63 Business services
- 64 Repair services
- 65 Professional services
- 66 Contract construction services
- 67 Governmental services
- 68 Educational services
- 69 Miscellaneous services

CULTURAL, ENTERTAINMENT & RECREATIONAL

- 71 Cultural activities and nature exhibits
- 72 Public
- 73 Amusements
- 74 Recreational activities
- 75 Resorts and group camps
- 76 Parks
- 77 Not presently assigned
- 78 Not presently assigned
- 79 Other cultural, entertainment and recreational

RESOURCE, PRODUCTION & EXTRACTION

- 81 Agriculture (not classified under current use law)
- 82 Agriculture related activities
- 83 Agriculture classified under current use Chapter 84.34 RCW
- 84 Fishing activities and related service
- 85 Mining activities and related services
- 86 Marijuana Grow Operations
- 87 Formerly Classified forest land Chapter 84.33 RCW
- 88 Designated forest land Chapter 84.33 RCW
- 89 Other resource production

UNDEVELOPED LAND AND WATER AREAS

- 91 Undeveloped land
- 92 Noncommercial forest
- 93 Water areas
- 94 Open space land classified under Chapter 84.34 RCW
- 95 Timberland classified under Chapter 84.34 RCW
- 96 Not presently assigned
- 97 Not presently assigned
- 98 Not presently assigned
- 99 Other undeveloped land

Expectations for inspection appointments

Required:

- Appointments should be set for a specific date and time.
- Add a reminder in Outlook for the day before the inspection. At the end of the day, put a sticky note on your monitor with parcel number and date/time of appointment. Purpose: If you call in sick, you can let your supervisor know you had an inspection scheduled and someone else can cover it for you.
- Add appointment to personal Outlook calendar with a reminder for first thing the morning of.
 - Reminders should not be set for later in the day or closer to the appointment time unless they are secondary reminders; if you end up in the field or away from your desk you would miss the reminder completely.
- Add appointments to your weekly plan at the start of each week.
- In the morning at the time of your Outlook reminder:
 - Set an alarm on your phone and/or computer for the time you need to leave the office or other property to arrive on time.
 - Print field sheet, full page sketch, and any other important documents like aerial maps.
 - Write or print the phone number of the person you are meeting on the paperwork.
 - Confirm you know exactly where you are going and how to get there.
- Arrive at least 5 minutes early.
- Arrive with printed Field Sheet and full size sketch.

Important Website Links to Know & Bookmark

- [Mapsifter](#) – Our public facing mapping website
- [Assessor](#) – Our website
- [eTRAKiT](#) – City of Pasco website for property or building permit info
- [TaxSifter](#) – This one is going to be useful to reference what a taxpayer is looking at when they are inquiring about their parcel to you
- [Franklin County Planning & Zoning](#) – County Planning's public facing mapping website with zoning
- [City of Pasco Zoning Codes](#)
- [City of Pasco Zoning maps](#)
- [PTRC \(Property Tax Resource Center – not for public use\)](#) - contains massive amounts of valuable information from the Department of Revenue specifically for Assessor's Office employees

Board of Equalization

- BOE Guidelines & Packet Instructions
- Revaluation Change or Correction Form Guidelines

Board of Equalization

This document outlines the process to be followed once a petition has been received from an appellant contesting the valuation of their real property. Instructions detailing the creation of the Assessor's Response with Evidence are included in the appendix of this document.

Receipt of Petition

BOE Clerk receives petitions (Appellant Evidence) and decides if the petition is complete

When complete, the petition (Appellant Evidence) is given to Deputy Assessor

Deputy Assessor adds Board Ruling event in T2, creates the "Assessor's Answer to Real Property Petition" in Form Docs document and fastens the document to the left leaf of a folder. The Appellant Evidence is fastened on the right side of the folder. This packet is referred to as the "BOE Hearing packet". The assigned appraiser will collect and organize evidence which will be attached to the left leaf of the packet under the "Assessor's Answer to Real Property Petition".

The Folder is given to Chief Appraiser.

Assignment

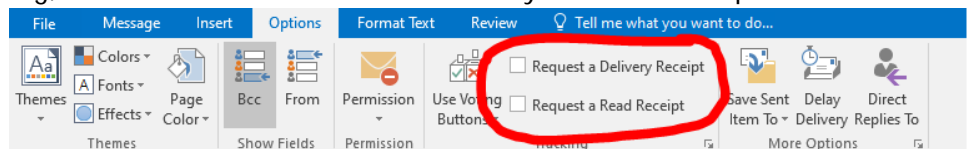
Chief Appraiser assigns the petition and gives the BOE Hearing packet to appropriate appraiser.

Preparation – *Appraiser creates the Assessor's Response with Evidence*

Assigned appraiser:

- 1) Update tracking spreadsheet with all information throughout process
- 2) Speak to appellant to review concerns, offer physical inspection, and make sure no correction is warranted
- 3) If correction is warranted, offer verbal stipulation
 - a. If verbally accepted, follow Stipulation section of this document
 - b. If verbally refused, amend the version in T2 and prepare BOE packet with proposed corrected value
- 4) Using a standard BOE Hearing Packet from last year as a template, put together all evidence
 - a. Consider including Homeowner's Guide to Mass Appraisal and Appealing Your Property Assessment to the County Board of Equalization
 - b. Consider all angles of appellant's concerns and include data to sustain value
 - c. Create subfolder for each petition in J drive in the current year's BOE folder named Petition #, Name * and property type for commercial (ex: BE2021-01 WIRTH – HANGAR)
 - d. Save PDF copies of all evidence in J drive in the petition's folder

- e. Build final packet in PDF XChange Editor
 - i. *Instruction for the final packet are in the appendix on the last 2 pages of this document*
 - f. Include page numbers starting on the "Assessor Answer to Real Property Petition" page. The first page of the document should NOT be numbered and should contain the table of contents. <J:\APPRDEPT\APPRAISAL DOCUMENTS\BOE Table of Contents.docx>
- 5) Print a physical copy of the Assessor's Response with Evidence packet and place in the same folder as the Appellant Evidence packet. A Copy of the Appeal Preparation Checklist should be clipped on the left side and will be used to verify contents. <J:\APPRDEPT\APPRAISAL DOCUMENTS\Appeal Preparation Check List.pdf> In addition, there is a checklist on the front of each folder that should be filled out key dates are identified. The Assessor's Response with Evidence should be on the left side of the packet and the Appellant Evidence should be on the right side of the packet. Both the Assessor's Response with Evidence and the Appellant Evidence form the BOE Hearing packet. This packet should be stored in the Chief Appraiser's office anytime it is not actively being modified. Incomplete packets should be stored in the left file holder. Complete packets should be stored in the right file holder.
- 6) On or prior to the evidence deadline – (*We typically wait until the due date (21 business days prior to the hearing date) so there is less back-and-forth rebuttal with the appellant prior to the hearing. They have the same due date for evidence that you do, so if they submit anything you will receive it from the BOE clerk shortly after the deadline. It is imperative for the evidence to be mailed and postmarked by 3:00 PM on the due date. The Scheduling form can be referenced for the due date and is on the public drive in the BOE folder within the Commissioners folder.public\Commissioners\BOE\[relevant date]\XXXX SCHEDULING FORM.xlsm*)
- a. Print 4 color copies of final packet for the BOE clerk
 - b. Email packet PDF to BOE clerk, and the Chief Appraiser
 - c. Email or mail 1 color copy to the appellant
 - i. If emailing, include BOE clerk and check delivery and read-receipt



- 1.
 - ii. Include copy of delivery and read receipts in folder
 - 1. If you do not get a read receipt by the hearing date, call the appellant and make sure they received it.
 - iii. Include at the bottom of email sent to appellant, "If you feel the evidence by the Assessor's office supports the value, you may contact the BOE clerk, Maria Diaz mperez@franklincountywa.gov to withdraw your appeal."
- 7) Review and practice the day prior to the hearing as needed

- 8) Add comment in T2 (beginning with BOE -) referencing petition number, appellant's concerns, and a brief overview of appraisers response. Example: BOE – BE2023-124 Appellant is concerned with condition of neighboring properties as well as market increase in value. Property characteristics have been verified; recent sales support assessment.

Stipulation

Correct the version of the parcel in T2

Verbally accepted by the appellant:

Prepare Franklin County Stipulation Request Form in FormDocsFiller and email Chief Appraiser for approval

Follow up – prepare and send BOE packet if stipulation not received back by evidence deadline using the proposed corrected value

Presentation

Arrive 5 minutes early to sign in and get settled

Utilize an intentionally calm, confident and kind demeanor

If there is time prior to the start of the hearing, introduce yourself to the appellant and/or shake their hand and thank them for coming

Refer the Subject Property and the "Appellant" rather than using the appellant's name

Direct all communication to the board members rather than the appellant

Only speak during your allocated time to present and rebut (no back-and-forth during rebuttal)

Avoid all bait and rabbit holes; all conversation leads back to 100% of market value and evidence provided

Thank the board and the appellant after the hearing; shake the appellant's hand if appropriate

Do not leave the room until after the appellant; this ensures there are no private conversations by the appellant with the board after the close of the hearing

Final Documentation

File the folder in the BOE file cabinet in Chief Appraiser's office in petition number order

Decisions will be emailed to you by the BOE clerk

- Save a copy of the decision in the petition folder in the J drive

- The appraiser will print a copy of the decision and file in the right side of the hearing packet.
- If original value is sustained, no value change will be made
- If recommended lower value is sustained, take folder to Chief Deputy and explain that the version is the accurate value
- If value is overruled, Chief Deputy will create BOE Value on active parcel and set it to not roll to the next year (see BTA section of the document)

Create comment on parcel in T2 referencing petition number as well as a brief description of appellant's concerns and the decision made by the board

BTA

The Assessor and appellant have the right to appeal to the BTA within 30 days of the decision

Chief Appraiser must approve the Assessor's Office appealing a decision to the BTA

If the appellant appeals, the Chief Appraiser will either handle the hearing or assign it to an appraiser

BTA tracking sheet is located in the J drive

Follow all directions and timelines presented by the BTA

Appendix

Assessor's Answer to Real Property Petition

- 1) Make contact with appellant:
 - a. Verify the appellant's concern
 - b. Verify property characteristics
 - c. If necessary, schedule physical inspection as soon as possible
 - d. Offer to make correction if necessary – keep in mind presumption of correctness – this would be a Stipulation and the appellant would have to agree to the change if made at this time
 - e. Provide sales and market data, talk about specific comps and market data
 - f. Remind appellant of requirement to provide clear, cogent and convincing evidence
 - g. Inform appellant of right to withdraw if no evidence can be provided
- 2) Prepare Digital Folder:
 - a. J / APPRDEPT / Current Year's Folder / BOE
 - i. Create Subfolder named Petition #, Name (ex: BE2021-01 WIRTH)
 - ii. Save PDF copies of all evidence in this folder
- 3) Compile Evidence:
 - a. Table of Contents
 - i. J / APPRDEPT / Current Year's Folder / BOE / BOE_Table of Contents
 - ii. Update and save PDF
 - b. Assessor's Answer to Real Property Petition
 - i. Open FormDocs Filler and navigate to J / Assessor / Forms / FormDocs / AssrAnswrRealPropPetn (year) AV (year) tax
 - ii. Fill out and save page 1 as PDF
 - c. Field Property Review Sheet
 - i. T2 / Preview / Field Review
 1. Print to PDF only after removing any unnecessary comments
 - d. PDF of Full Page Property Photo
 - e. PDF of Full Page Property Sketch
 - f. PDF of Homeowner's Guide to Mass Appraisal Publication from DOR
 - g. PDF of NBHD Description
 - h. PDF of Statistical Summary Report with Sales
 - i. Sales Ratio Map
 - i. Open Sales Ratio Map and edit to circle and label Subject property
 - ii. Save PDF
 - j. Sales in Subject NBHD

- i. Using the Sale Ratio Study Tool, CompTool tab, follow instructions
 - ii. Find the most comparable sales to include – 2 sales are sufficient, but more can be provided if they bracket different characteristics
 - iii. If Price/Sf does not support the Value/Sf, discuss with Chief Appraiser
 - iv. Price/Sf can be overridden if land sizes are not comparable and/or large outbuildings need to be extracted; comments must be added
 - v. Save as PDF
- k. Additional Evidence to Address Taxpayer's Concerns
- 4) Prepare digital packet:
 - a. Open Table of Contents in PDF XChange Editor
 - b. Add evidence in order on Table of Contents
 - c. Select pages that loaded in landscape format
 - i. Right click and rotate counter-clockwise
 - d. Document / Header & Footer / Add
 - i. Right Footer Text should be <<1>>
 - ii. Select Page Range Options
 - iii. Select Pages: and enter page 2 – (end)
 - 1. No page number should be added the Table of Contents
 - iv. Ok
 - e. Save as Petition #, Name, Assessor's Answer (ex: BE2021-26 Broadmoor Assessor's Answer)

Appendix

Assessor's Answer to Real Property Petition

- 1) Make contact with appellant:
 - a. Verify the appellant's concern
 - b. Verify property characteristics
 - c. If necessary, schedule physical inspection as soon as possible
 - d. Offer to make correction if necessary – keep in mind presumption of correctness – this would be a Stipulation and the appellant would have to agree to the change if made at this time
 - e. Provide sales and market data, talk about specific comps and market data
 - f. Remind appellant of requirement to provide clear, cogent and convincing evidence
 - g. Inform appellant of right to withdraw if no evidence can be provided
- 2) Prepare Digital Folder:
 - a. J / APPRDEPT / Current Year's Folder / BOE
 - i. Create Subfolder named Petition #, Name (ex: BE2021-01 WIRTH)
 - ii. Save PDF copies of all evidence in this folder
- 3) Compile Evidence:
 - a. Table of Contents
 - i. J / APPRDEPT / Current Year's Folder / BOE / BOE_Table of Contents
 - ii. Update and save PDF
 - b. Assessor's Answer to Real Property Petition
 - i. Open FormDocs Filler and navigate to J / Assessor / Forms / FormDocs / AssrAnswrRealPropPetn (year) AV (year) tax
 - ii. Fill out and save page 1 as PDF
 - c. Field Property Review Sheet
 - i. T2 / Preview / Field Review
 1. Print to PDF only after removing any unnecessary comments
 - d. PDF of Full Page Property Photo
 - e. PDF of Full Page Property Sketch
 - f. PDF of Homeowner's Guide to Mass Appraisal Publication from DOR
 - g. PDF of NBHD Description
 - h. PDF of Statistical Summary Report with Sales
 - i. Sales Ratio Map
 - i. Open Sales Ratio Map and edit to circle and label Subject property
 - ii. Save PDF
 - j. Sales in Subject NBHD
 - i. Using the Sale Ratio Study Tool, CompTool tab, follow instructions
 - ii. Find the most comparable sales to include – 2 sales are sufficient, but more can be provided if they bracket different characteristics
 - iii. If Price/Sf does not support the Value/Sf, discuss with Chief Appraiser

- iv. Price/Sf can be overridden if land sizes are not comparable and/or large outbuildings need to be extracted; comments must be added
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 - iii. Select Pages: and enter page 2 – (end)
 - 1. No page number should be added the Table of Contents
 - iv. Ok
 - e. Save as Petition #, Name, Assessor's Answer (ex: BE2021-26 Broadmoor Assessor's Answer)

REVALUATION CHANGE / CORRECTION FORM GUIDELINES

During the 30 day appeal period, or prior to a tax bill being issued for a parcel for the corresponding roll year (example 2019 assessment for 2020 taxes is the 2020 active parcel) when processing a value change to the parcel, the appraiser will create a “Version” of the “Active” parcel. To process the change of value, the appraiser will then edit the “Active” parcel.

Steps to process Revaluation Change

1. Navigate to the appraisal year of the parcel that the revaluation notice is going to be amended.
2. Click on the parcel number and the parcel status box will open.
3. Click on “Copy Parcel” and the “Create Copy of Parcel Record” box will open.
4. Navigate to the “Parcel Type of New Parcel Record” and open the drop down menu and select “Version”.
5. Click on “Create” and when complete a message box “Parcel has been copied successfully” Click “OK”.
6. Open the “All Years” Query View, enter the parcel number and hit refresh. The result will be “All Years” of that parcel. Select the “**Active**” parcel for the “Appraisal Year” of the Revaluation and edit the parcel reflecting necessary changes.
7. Add comment in T2 regarding correction made to parcel and years impacted.
8. In FormDocs Filler open J:\ASSESSOR\FORMS\FormDocs\Change of Value Request
9. Select New Record and fill out form; Save
10. Open same form at front counter and use signature pad to add signature
11. Email Chief Appraiser that a correction is ready using COV and the parcel number in the subject line
12. Chief Appraiser will unlock, update and lock “Active” parcel.
13. Chief Appraiser will save a PDF in Corrections folder in current year’s appraisal folder in the J drive
14. Chief Appraiser will email PDF copy to appraiser, Chief Deputy and Senior Deputy Assessor that COV is complete and ready for processing and mailing.

During the levy period, or when values are locked down prior to a tax bill being issued for a parcel for the corresponding roll year (example 2019 assessment for 2020 taxes is the 2020 active parcel) when processing a value change to the parcel, the appraiser will create a “Version” of the “Active” parcel. To process the change of value, the appraiser will then edit the “Version” parcel.

Steps to process Revaluation Change

1. Navigate to the appraisal year of the parcel that the revaluation notice is going to be amended.
2. Click on the parcel number and the parcel status box will open.
3. Click on “Copy Parcel” and the “Create Copy of Parcel Record” box will open.
4. Navigate to the “Parcel Type of New Parcel Record” and open the drop down menu and select “Version”.
5. Click on “Create” and when complete a message box “Parcel has been copied successfully” Click “OK”.
6. Open the “All Years” Query View, enter the parcel number and hit refresh. The result will be “All Years” of that parcel. Select the “**Version**” parcel for the “Appraisal Year” of the Revaluation and edit the parcel reflecting necessary changes.
7. Add comment in T2 regarding correction made to parcel and years impacted.
8. In FormDocs Filler open J:\ASSESSOR\FORMS\FormDocs\ Change of Value Request
9. Select New Record and fill out form; Save
10. Open same form at front counter and use signature pad to add signature
11. Email Chief Appraiser that a correction is ready using COV and the parcel number in the subject line



12. Chief Appraiser will unlock, update and lock "Version" parcel.
13. Chief Appraiser will save a PDF in Corrections folder in current year's appraisal folder in the J drive
14. Chief Appraiser will email PDF copy to appraiser, Chief Deputy and Senior Deputy Assessor that COV is complete and ready for processing and mailing.
15. Chief Deputy will swap "Active" and "Version" once levies are complete.

After the levy process is complete and the assessments are "rolled" to the Treasurer (usually mid-January) and a tax bill has been created (example 2019 assessment for 2020 taxes is the 2020 active parcel), when processing a value change to the parcel, the appraiser will create a "Correction History" of the "Active" parcel. To process the change of value, the appraiser will then edit the "Active" parcel. If the change is necessary prior tax years the appraiser will repeat this process for each applicable tax year (3 years plus current).

Steps to process Tax Roll Correction

1. Navigate to the appraisal year of the parcel that the revaluation notice is going to be amended.
2. Click on the parcel number and the parcel status box will open.
3. Click on "Copy Parcel" and the "Create Copy of Parcel Record" box will open.
4. Navigate to the "Parcel Type of New Parcel Record" and open the drop down menu and select "Correction History".
5. Click on "Create" and when complete a message box "Parcel has been copied successfully" Click "OK".
6. Open the "All Years" Query View, enter the parcel number and hit refresh. The result will be "All Years" of that parcel. Select the "**Active**" parcel for the "Appraisal Year" of the Revaluation and edit the parcel reflecting necessary changes.
7. Add comment in T2 regarding correction made to parcel and years impacted.
8. In FormDocs Filler open J:\ASSESSOR\FORMS\FormDocs\ Change of Value Request
9. Select New Record and fill out form; Save
10. Open same form at front counter and use signature pad to add signature
11. Email Chief Appraiser that a correction is ready using COV and the parcel number in the subject line
12. Chief Appraiser will unlock, update and lock "Active" parcel.
13. Chief Appraiser will save a PDF in Corrections folder in current year's appraisal folder in the J drive
14. Chief Appraiser will email PDF copy to appraiser, Chief Deputy and Senior Deputy Assessor that COV is complete and ready for processing and mailing.

Change of Value

- COV Notice Calls
- Appealing Your Property Assessment to the County Board of Equalization
- Homeowner's Guide to Mass Appraisal
- Before Parcel Owner Petitions the BOE Flow Chart
- After Parcel Owner Petitions the BOE Flow Chart

COV Notice Calls

Hear; Empathize; Correct Information; Educate; Empower

- Listen to their concern
- Repeat back to them what the concern is
- Address the concern with sales info etc – always offer to send the sales or walk the caller through where to find them on the website
- Ask about exemption qualifications
- Never hesitate to give a BOE form, encourage them to appeal – make sure they know they have to provide market evidence to justify why they feel our value is not correct
- *Always verify property characteristics and market adjustments to make sure we're valuing correctly*
- Suggest the taxpayer contact their representatives; those who impact legislation regarding budgets, taxes, services, exemptions, etc. and/or get involved at the local level on county or city boards and commissions.

Economy -

- Tri-City Herald and Journal of Business have published articles - fastest growing and best place to live
- I don't know anyone who would want the housing market to falter in order to lower their home's value -> taxes

Fee Appraisals -

- Our appraisal has a 01/01/... effective date
- Don't have your appraisal in front of me, but I do have sales comparisons that show...
- I can take a look at your appraisal, can you bring it in? (Save these in J drive!)

Increase in value -

- We look at property every 6 years; it has been ____ years since you've had an inspection & new appraisal
- Your levy rate is \$... per \$1,000 of assessed value, an increase of \$... would be about \$... per year which is \$... per month; $(\$ \text{ value increase})(\text{levy rate found in ascend under value})/1000 = \$ \text{ tax increase per year}$

Too much \$ in taxes -

- About 3/4 of levy rate is voter approved for things like hospitals, fire stations & libraries
- Property tax is the fairest form of tax; at least WA doesn't have an income tax, too
- I can't imagine a community without hospitals, roads and schools
- Your state and local representatives are elected to make the decisions regarding taxes and budgets, I suggest you reach out to yours and let them know how you feel

Land value -

- We have to look at the overall value – the property as a whole
- Land has value and that value increases
- If the home burns down, someone would still pay \$ for that lot
- Least expensive land parcel on the market in ... (current reval city) right now is \$...
- Because there are so few vacant land sales, we look at sales throughout the whole city
- If you appeal to the Board of Equalization, they are required to look at the total assessed value also

Assessed value to assessed value –

- Each home has unique characteristics, size, bathrooms, fireplaces, materials used, decks and porches – valuation starts with the cost approach
- In your neighborhood, each house like yours (that has your home's specific characteristics) has been treated fair and equitable with the same exact market adjustment according to the sales
- While each home has different characteristics like square footage and bathroom fixtures that give them different values, each home has been given the same exact market adjustment so that it is within the range of what is typical for a selling price for a similar property
- It is market proof that is needed to justify assessed value, not assessment comparison

BOE Presumption of correctness:

- When the Assessor's Office defends a value at the Board of Equalization, they are presumed correct
- You are still presumed correct if you have made corrections to a parcel
- If you change an opinion of value (grade, condition, functional obsolescence, influence), you give up the presumption of correctness and our case is then considered equal to that of the appellant

Manifest errors:

- In some cases, the taxpayer may bring information that we didn't have, and changes will need to be made to correct value
- We can go back 3 years plus the current to correct county records – but the taxpayer has to request this
- Cannot go back years if there is a lienholder or if they didn't own it

Appealing Your Property Assessment to the County Board of Equalization

JULY 2021

If you disagree with the assessor's valuation of your property, you have the right to appeal. This publication provides an overview of the board of equalization's property assessment appeal process.

Property valuation methods

State law requires assessors to value all taxable property at **100 percent of its true and fair market value in money** according to the highest and best use of the property. Market value is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller.

The county assessor values real property using one or more acceptable appraisal methods:

- Market or sales comparison.
- Cost approach.
- Income capitalization approach for income producing property.
- Combination of the three approaches above.

Settling disagreements on property value

You can contact your county assessor's office to review your valuation whenever you have questions about your property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, you still need to preserve your appeal rights by timely filing your appeal form with the *Board of Equalization*.

Assessor determines assessed value

The county assessor determines the assessed value of your property. A *Change of Value Notice* is sent to you when the assessed value of your property changes. The notice indicates the assessed value of your land and improvements. Real property must be reassessed on a yearly basis with physical inspections at least every six years.

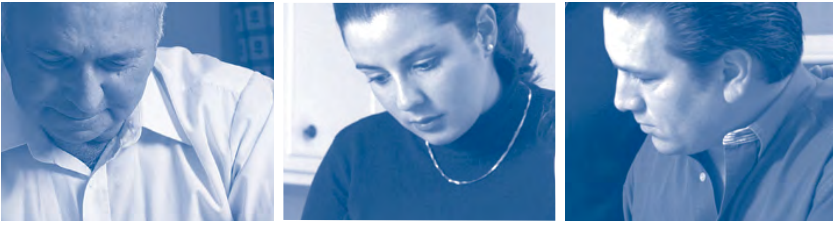
Appraised vs. assessed value

Appraised value is the true and fair market value or the amount of money a buyer is willing to pay a seller for a property.

Assessed value is the value on which your property taxes are based. This amount may be less than the appraised value if you are receiving any type of exemption or reduction.



This material is intended for general information purposes and does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.



Filing an appeal

To file an appeal against an assessor's property valuation, you must complete a Taxpayer Petition for Review of *Property Valuation Determination* form in the county where the property is located. A letter or phone call will not be accepted as a substitute for the appeal form.

Only the taxpayer or entity whose name and address shows on the assessment roll, or their duly authorized agent, or the property owner may file an appeal.

Appeal forms

Appeal forms are available at:

- Department of Revenue's website dor.wa.gov.
- Local county board of equalization office where property is located.
- Local county assessor's office.

Filing deadline

The deadline for filing an appeal is the latter of:

- July 1 of the assessment year; or
- Within 30 days* of when the *Change of Value Notice* was issued by the assessor's office.

For example: The *Change of Value Notice* you received was postmarked July 20. The deadline for filing an appeal would be August 19.

If you mail your appeal form, it must be postmarked by midnight of the deadline. You may hand deliver the appeal form to your county board of equalization and have it date stamped.

* Certain counties extend the filing deadline to 60 days. Please check with your county board of equalization for your filing deadline.

Exception to filing deadline

Following are reasons why the filing deadline may be waived:

- Death or serious illness of the taxpayer or member of the taxpayer's immediate family.
- The taxpayer was absent from his or her home where the change of value notice is mailed.
- The taxpayer relied on incorrect written advice from a board member, board staff, assessor, assessor staff or property tax advisor.
- The loss or delay of the petition by the postal service.
- The taxpayer is a business, and the employee responsible for dealing with property taxes was unavailable due to an illness or unavoidable absence.
- Boards of equalization must waive the filing deadline when the assessor did not issue a revaluation notice and the assessment did not change compared to the prior assessment year.

The request to waive the filing deadline must be made within a reasonable amount of time of the deadline. The board's decision to waive the filing deadline is not appealable.

The following are reasons why the board may be reconvened:

- If you did not receive a change of value notice at least 15 days prior to the filing deadline, and you can show proof that the value was changed for the current assessment year.*

- The assessor submits an affidavit to the board stating that he or she was unaware of facts that were discoverable at the time of appraisal and the lack of that information impacted the assessment.*
- The property was purchased after July 1, but on or before December 31 of the assessment year and the sale price was less than 90% of the assessed value, and the sale was between a willing and unobligated buyer and seller (an arm's-length transaction).*
- You received a change of value notice for property that existed but was not included in your previous assessment (omitted property).**
- You may request the board to reconvene if all of the following conditions apply:
 - A timely appeal was pending before the board of equalization when the property was revalued for an intervening year and the assessed value did not change;
 - No appeal was filed for the intervening year; and
 - The reconvening request is filed within 30 days of the board of equalizations decision.
- The property was overvalued by at least 100 percent.***

*Appeal must be submitted by April 30 following the year being appealed.

**Appeal must be submitted within 3 years of the discovery of the omission.

***Appeal must be submitted within 3 years of the board's regular convened session.

Note: The county assessor is required to issue the *Change of Value Notice* to the taxpayer whose name and address appears on the assessment roll. The taxpayer is responsible for:

- Notifying the county assessor of any address change.
- Requesting copies of the notices from the assessor, mortgage or lending company.

Information required in appeal

An appeal form must include specific market reasons why you believe the assessor's valuation is incorrect. Statements that the assessor's valuation is too high or property taxes are excessive are not sufficient. You must be specific as to why the assessed value does not reflect market value.

Examples might include:

- Recent appraisal of your property.
- Excessive deterioration of your property.
- Sales of similar properties reflecting a lower value for your property.

Comparing the assessment, percentage of increase or other uniformity issue alone is not sufficient to win your case. You must provide market evidence demonstrating the comparison properties are valued at 100% true & fair market value, while your parcel is not valued at 100% true and fair market value.

Your appeal must include the following information:

- Parcel number of the property you are appealing.
- County assessor's determination of value.
- Your estimate of value.
- Comparable sales or other supporting evidence you wish to include.
- Indication if you intend to submit additional evidence prior to the hearing.

Information must be provided at least twenty-one business days prior to your hearing date with the board of equalization and assessor.

Listing comparable sales

You can get comparable sales information from records at the county assessor's office, realtors or title companies. You should use property sales that are most comparable to your property, and which sold closest to the assessment or appraisal of your property. The best sales comparisons are sales of your property or similar properties in your area or neighborhood. For each comparable sale you use, make sure to include the parcel or account number, property address, date of sale, sale price and comparable property characteristics.

Comparable characteristics to consider are:

Land

- Location (sales in the same subdivision or neighborhood).
- Unit of comparison (lot size, acreage, square feet and front feet).
- Desirable features such as a view or waterfront.
- Sewer/septic systems.
- Undesirable features such as an access problem.
- Wetlands.
- Water systems.
- Zoning.

Improvements

- Type of construction (wood frame, brick or other).
- Square footage of total finished living area.
- Year built.
- Number of stories.
- Improvement type and grade.
- Building condition.
- Number of bedrooms and bathrooms.
- Fireplace.
- Garage/carport.



Other supporting evidence

- A map showing the location of your property and comparable sales properties.
- Appraisals prepared by others.
- Documentation by others concerning problems.
- Written estimates of the cost to repair problems.
- Photographs.

True and fair value

The county board of equalization determines if all properties are assessed at their true and fair value. Equalization issues brought before the county board of equalization may result in changes in value of all properties involved.

Hearing process

The clerk of the board of equalization will notify you about the date, location and time of your scheduled hearing.

The hearing is an informal review that allows property owners to represent themselves without an attorney. Both you and the assessor will give oral testimony and written evidence to support the value. Both parties may rebut evidence provided to the board of equalization.

Keep in mind the assessor, by law, is presumed to be correct. The burden of proof is on you, the taxpayer, to show that the assessed value is not correct. You must present clear and convincing evidence to support your estimate of market value.

Board of Equalization decision

Boards of Equalization must issue a written decision within 45 days of the hearing.

Appealing the county board's decision

You may appeal the board of equalization's decision to the state Board of Tax Appeals (BTA). Your appeal must be filed with the BTA within 30 calendar days of the postmarked date of the board of equalization's decision. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit (Revised Code of Washington (RCW) Chapter 84.68).

Frequently Asked Questions

Q. If I don't file my appeal by the deadline, will the county board of equalization consider my appeal?

A. There are limited reasons the board would reconvene to consider an appeal if the appeal was not filed by the deadline.

For example: A new purchaser bought property after July 1 and before December 31 of the assessment year, and the sale price was less than 90 percent of the assessed value. The deadline for requesting the board to reconvene is April 30 following the assessment year. Or, in the event of 100 percent over valuation, a board may reconvene up to three years after their regular session. Contact your county board of equalization for more information.

Q. When should I pay my property taxes, before or after the hearing?

A. You should pay your property taxes when they are due. After your hearing, when the board of equalization has made their decision, the treasurer will notify you of any adjustment to your taxes.

Laws and rules

Revised Code of Washington (RCW) Chapter 84.08 — General Powers and Duties of Department of Revenue

RCW Chapter 84.48 — Equalization of Assessments

WAC Chapter 458-14 — County Boards of Equalization

Need more information?

If you have questions about the appeal process or need help in completing the appeal form, contact the assessor or county board of equalization where your property is located.

For general information contact:

- **Department of Revenue,
Telephone Information Center
360-705-6705.**

**Visit our website at
dor.wa.gov**

For tax assistance or to request this document in an alternate format, visit dor.wa.gov or call 360-705-6705. Teletype (TTY) users may use the Washington Relay Service by calling 711.



Prepared by the Customer Experience and Communications Division

PTF50034 07/21

Homeowner's Guide to Mass Appraisal

JULY 2014

The 39 counties in the State of Washington collectively perform appraisals on millions of real property parcels each year for property tax assessment purposes. In order to accomplish this, most county assessors currently use mass appraisal methods that analyze properties grouped by similar market influences and characteristics rather than by performing individual appraisals on each parcel every year. Due to the large numbers of properties that need to be valued each year, individual appraisal of each parcel is not financially or logistically possible in most assessment jurisdictions. In addition, this method of appraisal provides more uniformity in taxation for taxpayers. Because of greater standardization in the valuation process together with improved consistency in the work of appraisers, similar homes in similar neighborhoods should receive similar market adjustments. The benefit to taxpayers is the knowledge that they are being treated the same as other property owners.

All Counties in the State of Washington perform annual valuation

In 2009, the Legislature enacted SSB 5368, which provided that by January 1, 2014, all counties in the State of Washington will be required to revalue all real property on an annual basis.

Annual revaluation is intended to result in greater uniformity and consistency in property tax assessments and a more equal distribution of property taxes among property owners within a jurisdiction. One of the key components of annual valuations is the use of the mass appraisal process instead of a single property appraisal.

Valuation and Physical Inspection for Annual Revaluation

There is sometimes confusion between the valuation of a property and the physical inspection of a property. State law requires that all property be valued annually and physically inspected at least once every six years. Property that is not inspected in a given assessment year is analyzed, and the values are updated through the use of statistics based on annual market data. Homeowners should let the assessor's office know of changes which have occurred to their property, such as remodeling, additions, or removal of detached structures from the parcel. This ensures that the assessor's office has an accurate property profile from which to determine the current market value.

Continues...





Individual Appraisal vs. Mass Appraisal

An individual appraisal requires the use of comparable sales which are similar to the subject property. For a valuation analysis of a single subject property, as of a given date, sales are identified that best represent the subject property. An example of this is a fee appraisal based on comparable sales that is typically required by the bank when a homeowner refinances his loan. In addition to sales, cost and income information may also be used to determine assessed value. To accomplish the task of analyzing thousands of parcels each year to determine the current market value for assessment purposes, county assessors utilize a method of appraisal called "mass appraisal".

Mass appraisal is defined as "the systematic appraisal of groups of properties as of a given date using standardized procedures and statistical testing."*It involves analyzing data collected in mass quantities, developing statistics from the data, and applying the results to large numbers of properties. Groups of sales are used to provide value indications for large populations of properties.

Mass appraisal applies the same appraisal principles as an individual appraisal, but applies these principles to groups of properties rather than an individual property. For example, a mass appraisal may be conducted for a group of properties through analyzing areas that are affected by similar economic influences, such as homes that are located near an airport. Another example would be analyzing similar types of properties, such as good quality homes over 5,000 square feet in size.

For annual revaluation using mass appraisal techniques, the assessor statistically analyzes groups of sold properties to determine the annual update of values. Conducting annual review and updates to assessed values is required to ensure assessed values are representative of true and fair value (market value) as of January 1 of any given year. State law requires that assessed values reflect 100 percent of true and fair market value. If the assessor determines there is a change in value, the property owner will receive a change of value notice each year.

Mass Appraisal Models

In simple terms, mass appraisal is a mathematical formula created to represent and compare property characteristics that contribute to value for a group of properties. These may include items such as square footage, quality of construction, lot size, or view. These characteristics become "variables" when placed in the mathematical model. Variables in the model correspond to property characteristics and allow for comparisons and adjustments when there are differences between properties. Through the calculation process, the model accounts for variations between properties included in the mass appraisal of a group of properties.

For example, the condition of a home might be rated as excellent, good, average, fair, or poor condition. In order to represent this in a mass appraisal model, a number is assigned to those items ranking them from one to five, with excellent condition being a five. This allows property characteristics to be represented in a mathematical formula, assigning a value to each of these condition rankings. The chart below shows an example of the condition ranking and possible adjustments which might be associated with it.

Condition	Ranking	*Dollar Adjustment
Excellent	5	+\$3500
Good	4	+\$2000
Average	3	0
Fair	2	-\$1000
Poor	1	-\$2500

*These amounts are used as examples of adjustments to the base (average condition) with actual adjustments determined by market analysis.

Continues...



Other characteristics, which are identified as important contributors to value, can also be represented in this manner in order to calculate a total value for each property. This valuation is compared to the group of current sales in the same area. Models are “calibrated” or adjusted to reflect what the sales are indicating in the market place. This process of mass appraisal creates a consistent, uniform methodology for analyzing properties which is equitable to property owners because all properties within a category of properties are being treated in the same manner. The mass appraisal model is tested by statistical analysis of sales as compared to assessed value of those sold properties. This includes an analysis of the AS (Assessment/Sales) ratio of the sales in a geographical area or property category. This ratio, expressed as a percentage, is an expression of the level of assessed value as compared to the current sales price of that property. For example, a property is assessed at \$92,000 and sold for \$100,000. The AS (Assessment/Sales) ratio is expressed as 92,000/100,000 or 92%.

The property is being assessed at 92% of market value. Washington law requires that property be assessed at 100% of market value. A ratio study indicating a level of assessment at less than 100% would be an indication that the assessor may need to statistically update values. In annual revaluation sales are analyzed as a group and a single property analysis is no longer performed. Groups of properties are valued based on the sales and other data in the market area. These valuations are statistically tested for accuracy and equity. Individual appraisals are not done on each individual property. Counties may provide homeowners with information that includes the neighborhood sales used in the mass appraisal of their property for that year’s property tax assessment.

Property Owners Questions About New Assessed Values

If a property owner questions their new assessed value, the first step should include contacting the county assessor’s office to verify that the county records include the correct information about the owner’s property. The next step would include reviewing sales and other information used by the assessor in the mass appraisal process. The assessor will generally have sales information available in their office or through a county website. A property owner may bring recent neighborhood sales to the attention of the assessor for consideration. The assessor’s office may review those sales in relation to their neighborhood sales analysis to confirm that their assessments are within a reasonable range of value compared to the sales.

** Robert J Gloudemans, The Mass Appraisal of Real Property (Chicago: International Association of Assessing Officers, 1999), 1.*

For more information, please call the Property Tax Division at (360) 534-1400.

Visit our website at <http://dor.wa.gov>

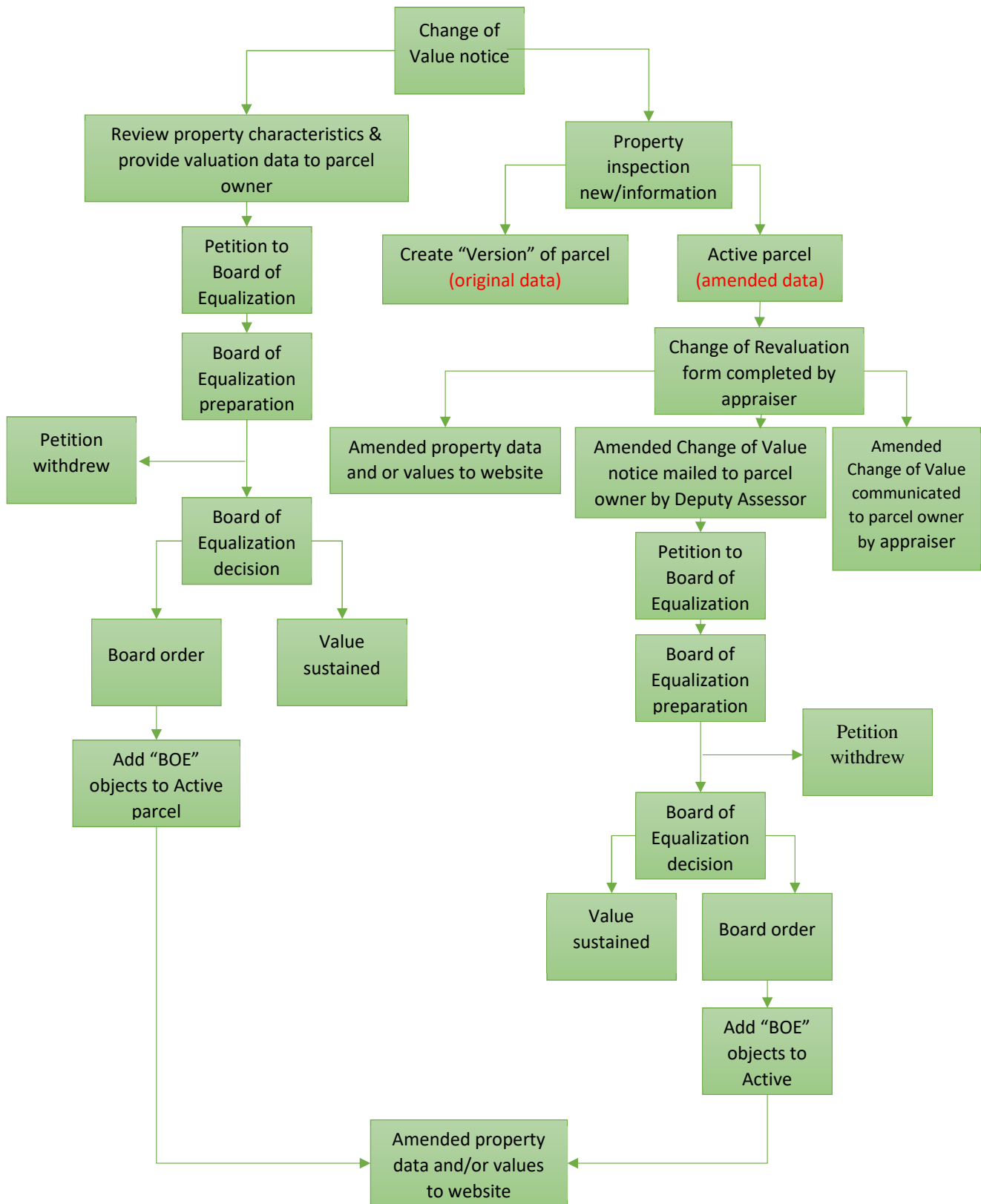


For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711.

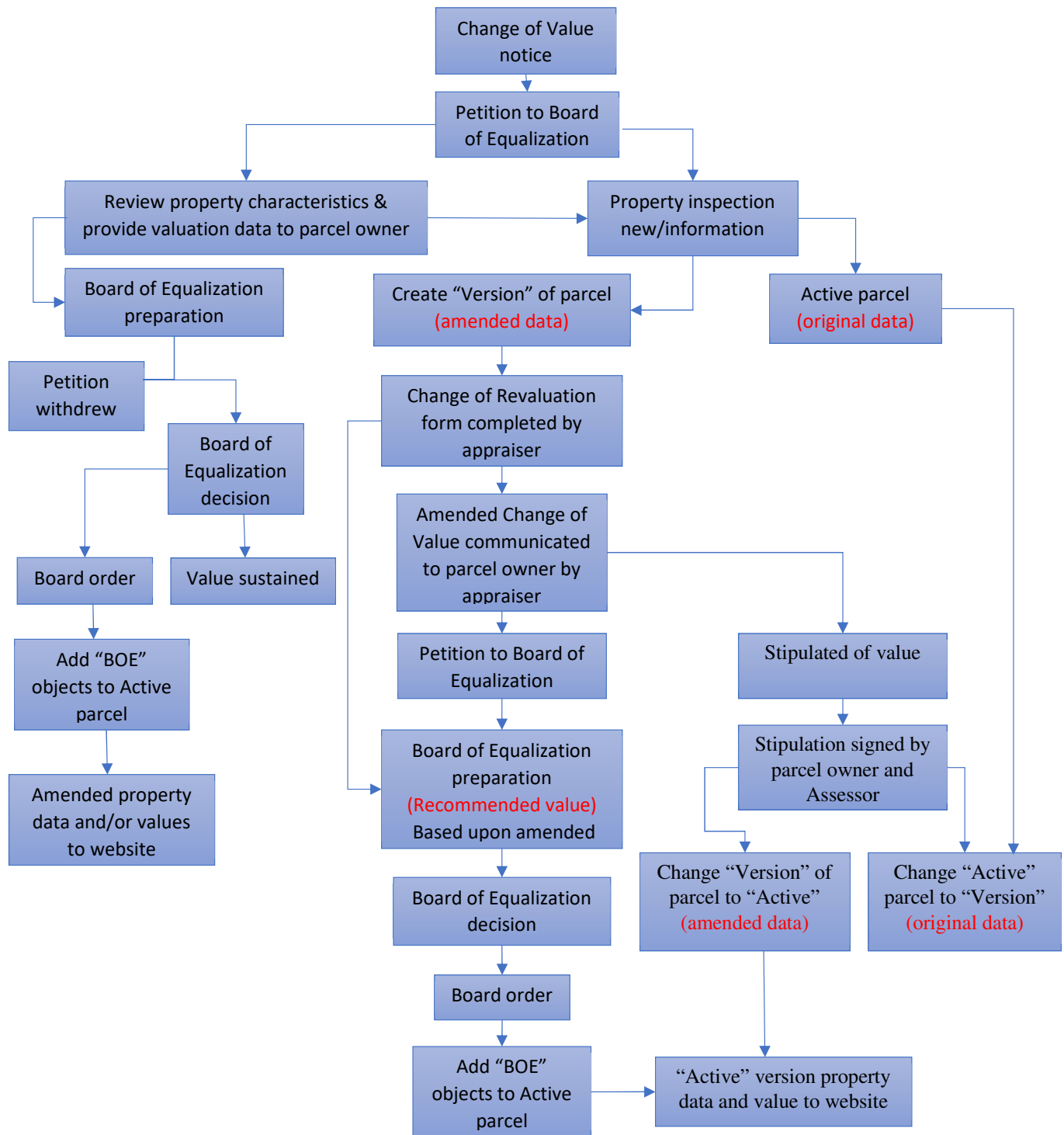
This material is intended for general information purposes and does not alter or supersede any administrative regulations or rulings issued by the Department of Revenue.

Prepared by the Taxpayer Services Division
07/14 PTF50080

Before Parcel Owner Petitions the Board of Equalization (1/2022)



After Parcel Owner Petitions the Board of Equalization (1/2022)



Sales/Listing Review

- Updating T2 for Listing & Sales Review Guidelines
- How to Complete a Monthly Listings Review
- Residential Sale Verification (in person)
- Residential Sale Verification (to mail)

Updating T2 for Listings & Sales Review Guidelines

PRIOR TO CERTIFICATION:

- Create Version in T2
- Edit active parcel to correct records
- Create comment on parcel explaining what was changed and why
- Keep ongoing list of parcels needing new value notices
- Prior to September 15th, create snapshot in T2
- Email me the name of snapshot
- I will unlock and refresh values in mass
- New value notice will get mailed with new construction notices

POST CERTIFICATION:

- Add parcel to <J:\assessor\APPRDEPT\2022 REVALUATION\Changes to make in 2024 Roll Year.xlsx>
- Once the 2024 roll year is created edit active parcel to correct records
- Create comment on parcel explaining what was changed and why
- Keep ongoing list of parcels needing value refreshed
- Create monthly snapshot in T2
- Email me the name of snapshot
- I will unlock and refresh values in mass
- New value notice will be mailed the end of May 2023 with all reval values

Examples of changes to make:

- Correct bathroom fixture count
- Add detached garage you can see from listing photos and google earth
- Remove deck you can see is gone from listing photos and google earth
- Increase condition from photos and description on listing

Examples of changes NOT to make:

- Increase quality or condition in order to make value closer to listing or sale price

* This is considered chasing the sale. If one home needs a higher market adjustment, they all do. This will be addressed during statistical update in spring of 2023 to correct the values of ALL the homes in the area.

How to Complete a Monthly Listings Review

- Navigate to Listings folder uploaded by Admin staff: J:\APPRDEPT\SALES DATA\RESIDENTIAL SALES REVIEW\2022 Sales Listings
- First double check photo, address and sketch of parcel in T2 to the listing uploaded. Make sure they match as **sometimes** they can be uploaded incorrectly to the wrong parcel
- Follow similar practice as monthly sales review by comparing the following in T2 from the listing:
 - Bedroom count
 - Bathroom count
 - Number of fireplaces
 - Square footage
 - Sheds, pergolas, gazebo's
 - Any updates like heat pump, siding, windows, roof, etc.,
- If something does NOT match, such as bath count, bedroom count, etc., you will want to add a Comment in T2 of the changes per listing. Follow the guidelines for updating T2 whether it's done prior or post certification (See document "Updating T2 for Listings & Sales Review Guidelines")
- Open appraiser permit if warranted and navigate to:
J:\APPRDEPT\NEWCONSTRUCTION\APPRAISER PERMITS
 - See document "How to Open an Appraiser Permit"

How to Complete a Monthly Sales Review/Report

To start a sales report go to the *Assessor Home Drive (J:)* → Open *APPRDEPT* folder → *SALES DATA* folder → open *RESIDENTIAL SALES REVIEW*

Open the “Residential Sales Review” spreadsheet in the year you would like to create a report for. At the bottom of the spreadsheet there will be tabs for each calendar month. (*as seen below*)

	A	B	C	D	E	F	G	H
1	PARCEL#	NBHD	ParentN	HOUSE#	STREET	DESC	DATE	PRI
10675	121634044	690	3000	200	JUDSON ST	MESA LO1	6/26/2020	
10676	121634044	690	3000	200	JUDSON ST	MESA LO1	6/30/2020	
10677								
10678								
10679								
10680								
10681								
10682								
10683								
10684								
10685								
10686								
10687								
10688								
10689								
10690								
10691								
10692								
10693								
10694								
10695								
10696								
10697								
10698								
10699								
10700								

Year to Date: **MAIN** | DEC 2020 | JAN 2021 | FEB 2021 | MAR 2021 | APR 2021

- 1.) Create a new tab with the "Month and Year" the report will be for following the same format as seen in current spreadsheet.
 - Note: Remember to not change NBHD format colors as each NBHD has its assigned color. *(For now just take note of this and move forward you are now ready to begin creating your sales review report!)*
- 2.) Go to the "MAIN" tab in the spreadsheet and select "Refresh All"
 - Note: This is important because it will ensure the sales data you are pulling out and using in your report is the most recent that is available in T2.
- 3.) Under the "Data" tab on top of the tool bar at the top of your screen select "Filter" and filter by desired "NBHD", "EVENT DATE", and "LOCALQUAL".
 - NBHD's to remove due to them being Commercial and Farm NBHD's:
 - Commercial NBHD's to remove from Sale Review: 100, 120, 180, 200, 220, 280, 300, 330, 380, 480, 500, 520, 580, 600, 601, 602, 603, 604, 620, 680
 - Farm NBHD's to remove from Sale Review: 430, 1001, 1003, 1004, 1013, 3001, 3004
 - Note: You do NOT want any Commercial or Farm NBHD's in query
 - EVENT DATE = Year and Month for Sale Review query
 - Note: Make sure to double check your sale date(s) that you are pulling in by going into the tab and selecting not only the year but the desired months as well for that year. **IF NOT... you will most likely pull in additional sales that will be duplicated from the previous month's report.
 - Review any sales with Local Qual marked 'No' to ensure they are truly NOT an 'Arm's Length Transaction'. Also, verify 'Land only' vs 'improved' sales " to ensure accurate stratification. **Inform Lisa of any discrepancies.**
- 4.) Copy and paste all of the information from you "MAIN" tab, over to the monthly tab you are currently working in.
- 5.) Now you can format your spreadsheet as seen in previous tabs. You will want to delete any columns that are no longer needed such as "PARENT NBHD" and "DESCRIPTION" columns.
- 6.) The following columns in your spreadsheet will need to be updated with the correct format; "DATE", and "PRICE". You will have to complete this one at a time and do this by highlighting the column first, then select the "SHORT DATE" under the "HOME" tab on your tool bar at the top of your screen. Repeat this step for the "PRICE" column but select format "CURRENCY" and move the decimals to match prior reports. *(as seen below)*

PARCEL#	NBHD	HOUSE#	STREET	DESC	DATE	PRICE	RATIO	DEED	LocalQual	Unimpr
113301052	102	121	WILLOW C VILLAGE A		4/6/2021	425000	90.7	SWD	Yes	No
119452085	103	306	N 23RD A\ LOT 2, KEL		3/26/2021	85000	140	QCD	No	No
113310275	103	937	EMPIRE D\ AIRWAY A		3/3/2021	35000	252.3	QCD	No	Yes
113310275	103	937	EMPIRE D\ AIRWAY A		3/3/2021	10000	883	MOBILE H	No	No
112223148	103	1823	W HOPKIN LOT 11, BL		3/31/2021	200000	73.7	SWD	Yes	No
112191307	103	1814	W OCTAVI LOT 18, BL		3/19/2021	265000	60	SWD	Yes	No
119153230	104	4205	W COURT CLINE ADD		3/21/2021	275000	86.7	SWD	Yes	No
119253059	104	3114	W ELLA ST HILLS SUB		3/15/2021	218000	118.7	SWD	Yes	No
119132162	104	3812	W JAY ST SUN ACRE		4/1/2021	336500	81.1	REAL ESTA	Yes	No
119031105	104	2313	ROAD 41 LANE'S VI		4/6/2021	496970	21.2	SWD	Yes	No

- 7.) You will now have 2 columns in your spreadsheet that have the sales date information, one titled "DATE" and the other titled "EVENT DATE". Delete the "EVENT DATE" column as you will no longer need this information it is only used to pull the data into your spreadsheet.
- 8.) Rename the last column currently titled "SLICE" to "COMMENTS".
- 9.) Categorize spreadsheet in this order; MFH's Sales, Land Only (Unimproved) Sales, and finally New Construction Sales.
 - *Note: Continue to follow the format as seen in previous tabs they should all match and be replicates of each other just with different sales data corresponding to each month.*
 - *Note: Double check data count in each category to make sure you didn't lose any data from copy and pasting in each section*
 - To categorize the MFH's Sales, Land Only (Unimproved) Sales, and New Construction Sales filter your spreadsheet with the following for each respected category:
 - **MFH'S SALES:**
 - ANYTHING UNDER "STYLE" COLUMN THAT MENTIONS...DOUBLEWIDE, SINGLEWIDE, OR TRIPLEWIDE

- **LAND SALES:**
 - ANYTHING UNDER "UNIMPROVED SALES THAT SAY "YES" ON THEM WILL GO UNDER LAND SALES. SOME EXCEPTIONS APPLY FOR THE ONES THAT WILL HAVE A "NO" UNDER THIS COLUMN
- **NEW CONSTRUCTION:**
 - LOOK FOR "SKETCHED PER PLANS" COMMENT FIRST
 - WILL MOST LIKELY HAVE SUPER LOW RATIOS. DOUBLE CHECK BY VIEWING PARCEL NUMBER IN T2 AND IDENTIFYING IF SFR PERMIT HAS NOT BEEN CLOSED.

10.) Once the sales are grouped together put each group of sales in "NBHD" order and color code them following the developed report format. For example; all nbhd's in the 100 area will be colored red. Repeat this step for all nbhd's and each sales group in the sales report. *(as seen below)*

	A	B	C	D	E	F	G	H	I	J	K	
1	PARCEL#	NBHD	HOUSE#	STREET	DESC	DATE	PRICE	RATIO	DEED	LocalQual	Unimprov S	
2	113301052	102	121	WILLOW	VILLAGE A	4/6/2021	\$425,000	90.7	SWD	Yes	No	C
3	112223148	103	1823	W HOPKIN	LOT 11, BL	3/31/2021	\$200,000	73.7	SWD	Yes	No	C
4	112191307	103	1814	W OCTAVI	LOT 18, BL	3/19/2021	\$265,000	60	SWD	Yes	No	C
5	119153230	104	4205	W COURT	CLINE ADE	3/21/2021	\$275,000	86.7	SWD	Yes	No	C
5	119253059	104	3114	W ELLA ST	HILLS SUB	3/15/2021	\$218,000	118.7	SWD	Yes	No	C
7	119132162	104	3812	W JAY ST	SUN ACRE	4/1/2021	\$336,500	81.1	REAL ESTA	Yes	No	C
8	119163227	104	3625	W RUBY S	COURT VIS	4/9/2021	\$305,000	69.6	SWD	Yes	No	C
9	118511116	105	5317	W DRADIE	BOSCH ES	3/16/2021	\$480,000	88.4	SWD	Yes	No	C
0	118532259	105	5416	W RICHAR	PARK KNC	4/8/2021	\$302,500	79.9	SWD	Yes	No	C
1	117420055	107	3414	EMERALD	CHAPEL H	3/11/2021	\$270,000	79.2	SWD	Yes	No	C
2	117470167	107	5608	CHAPEL H	CHAPEL H	3/29/2021	\$305,000	82.7	SWD	Yes	No	C
3	117470272	108	5622	REMINGTO	CHAPEL RI	3/15/2021	\$281,000	96.7	SWD	Yes	No	T
4	118010111	203	4703	CAMPOLIN	LOVIISA F	3/11/2021	\$287,000	78.6	SWD	Yes	No	C
5	118020103	203	9111	MALTESE	LOVIISA F	3/29/2021	\$387,000	78.5	SWD	Yes	No	T
6	118050147	203	9319	SHIRE DR	LOVIISA F	3/31/2021	\$262,000	86.2	SWD	Yes	No	C
7	118020206	203	4701	FINNHORS	LOVIISA F	2/24/2021	\$373,000	87	SWD	Yes	No	T
8	118020206	203	4701	FINNHORS	LOVIISA F	3/3/2021	\$373,000	87	SWD	Yes	No	T
9	118040032	203	4115	DUROC LN	LOVIISA F	3/25/2021	\$316,000	90.8	SWD	Yes	No	C
0	118050182	203	9415	WELSH CT	LOVIISA F	4/6/2021	\$299,000	85.1	SWD	Yes	No	C
1	118020117	203	9007	RYELAND	LOVIISA F	4/13/2021	\$267,500	86	SWD	Yes	No	C
2	118060164	203	4607	APPALOO	LOVIISA F	4/8/2021	\$315,000	82.4	SWD	Yes	No	C
3	118010054	203	4516	CAMPOLIN	LOVIISA F	3/26/2021	\$392,000	76.3	SWD	Yes	No	T
4	118050027	203	9316	MUSTANG	LOVIISA F	3/24/2021	\$294,000	78	SWD	Yes	No	C
5	118060062	203	4612	BELGIAN L	LOVIISA F	4/7/2021	\$327,000	77	SWD	Yes	No	T
6	118040020	203	4115	MINORCA	LOVIISA F	3/11/2021	\$245,000	107.4	SWD	Yes	No	C
7	118010144	203	8913	OLIVER DR	LOVIISA F	3/12/2021	\$265,000	92.4	SWD	Yes	No	C
<div> ◀ ▶ ... MAIN DEC 2020 JAN 2021 FEB 2021 MAR 2021 APRIL 2021 + </div>												

- 13.) You will then want to get an AVERAGE ratio for each individual NBHD. To do this you will, double click on the blank cell next to the corresponding NBHD number and enter "=AVERAGE". The cells you will want to select will be highlighted blue and now you will drag and highlight all ratios for each respected NBHD. Once you have all ratios highlighted click "ENTER" on our keyboard and the AVERAGE ratio will auto calculate into the cell selected. (as seen below)

	B	C	D	E	F	G	H	I	J	K	L	
1	NBHD	HOUSE#	STREET	DESC	DATE	PRICE	RATIO	DEED	LocalQual	Unimprov	STYLE	
3	104	3625	W RUBY ST	COURT VIS	4/9/2021	\$305,000	69.6	SWD	Yes	No	One Story	
9	105	5317	W DRADIE	BOSCH ES	3/16/2021	\$480,000	88.4	SWD	Yes	No	One Story	
0	105	5416	W RICHAR	PARK KNC	4/8/2021	\$302,500	79.9	SWD	Yes	No	One Story	
1	107	3414	EMERALD	CHAPEL H	3/11/2021	\$270,000	79.2	SWD	Yes	No	One Story	
2	107	5608	CHAPEL H	CHAPEL H	3/29/2021	\$305,000	82.7	SWD	Yes	No	One Story	
3	108	5622	REMITING	CHAPEL R	3/15/2021	\$281,000	96.7	SWD	Yes	No	Two Story	
4	203	4703	CAMPOLIF	LOVIISA F	3/11/2021	\$287,000	78.6	SWD	Yes	No	One Story	
5	203	9111	MALTESE	LOVIISA F	3/29/2021	\$387,000	78.5	SWD	Yes	No	Two Story	
6	203	9319	SHIRE DR	LOVIISA F	3/31/2021	\$262,000	86.2	SWD	Yes	No	One Story	
7	203	4701	FINNHORS	LOVIISA F	2/24/2021	\$373,000	87	SWD	Yes	No	Two Story	
8	203	4701	FINNHORS	LOVIISA F	3/3/2021	\$373,000	87	SWD	Yes	No	Two Story	
9	203	4115	DUROC LN	LOVIISA F	3/25/2021	\$316,000	90.8	SWD	Yes	No	One Story	
0	203	9415	WELSH CT	LOVIISA F	4/6/2021	\$299,000	85.1	SWD	Yes	No	One Story	
1	203	9007	RYELAND	LOVIISA F	4/13/2021	\$267,500	86	SWD	Yes	No	One Story	
2	203	4607	APPALOO	LOVIISA F	4/8/2021	\$315,000	82.4	SWD	Yes	No	One Story	
3	203	4516	CAMPOLIF	LOVIISA F	3/26/2021	\$392,000	76.3	SWD	Yes	No	Two Story	
4	203	9316	MUSTANG	LOVIISA F	3/24/2021	\$294,000	78	SWD	Yes	No	One Story	
5	203	4612	BELGIAN L	LOVIISA F	4/7/2021	\$327,000	77	SWD	Yes	No	Two Story	
6	203	4115	MINORCA	LOVIISA F	3/11/2021	\$245,000	107.4	SWD	Yes	No	One Story	
7	203	8913	OLIVER DR	LOVIISA F	3/12/2021	\$265,000	92.4	SWD	Yes	No	One Story	
8	204	9820	MIA LN	MEDITERA	3/15/2021	\$245,000	94.7	SWD	Yes	No	One Story	
9	205	6303	EXETER LN	BROADMC	3/18/2021	\$392,000	84.4	SWD	Yes	No	Two Story	
0	205	9011	DURHAM	BROADMC	3/30/2021	\$328,000	87.6	SWD	Yes	No	One Story	
1	207	3904	ROAD 106	WILSON M	3/12/2021	\$405,000	85.8	SWD	Yes	No	Two Story	
2	210	8511	HUDSON	HERITAGE	3/18/2021	\$351,190	=AVERAGE(number1, [number2], ...) >					Two Story
3	210	7823	DESCHUTE	COLUMBIA	4/8/2021	\$270,000	75	SWD	Yes	No	One Story	
4	...		MAIN	DEC 2020	JAN 2021	FEB 2021	MAR 2021	APRIL 2021		+		

	PARCEL#	NBHD	HOUSE#	STREET	DESC	DATE	PRICE	RATIO	DEED	Local
2	113393169	501	907	W RUBY ST	PERRYS A	3/22/2021	\$220,000	76.9	SWD	Yes
3	113852127	502	533	S OWEN A	TERRACE H	4/6/2021	\$225,000	91.6	SWD	Yes
4	113793084	502	409	N HUGO A	REPLAT HI	3/10/2021	\$212,500	101	SWD	Yes
5	113760126	502	2603	SPRUCE ST	BROADWA	3/12/2021	\$250,000	76.7	SWD	Yes
6	113890090	502	2504	E KALISPE	HACIENDA	3/18/2021	\$257,900	67.5	SWD	Yes
7	113900114	502	2617	RONAN CT	SUNRISE E	4/12/2021	\$255,000	75	SWD	Yes
8	112271088	503	303	N 12TH AV	PETTITS 2F	3/9/2021	\$242,000	66.2	SWD	Yes
9	112251331	503	212	N 9TH AVE	PETTITS A	3/12/2021	\$197,500	75.7	SWD	Yes
0	112151092	590	742	W COURT	SYLVESTER	4/12/2021	\$230,000	58.1	SWD	Yes
1	112053251	590	515	W BONNE	LOTS 23 T	3/17/2021	\$300,000	72.1	REAL ESTA	Yes
2	112053251	590	515	W BONNE	LOTS 23 T	3/17/2021	\$300,000	72.1	REAL ESTA	Yes
3	109832102	602	457	S COLUMB	KLINDWO	3/11/2021	\$600,000	70.3	SWD	Yes
4	109802260	602	237	N COLUMB	CONNELL	3/19/2021	\$101,000	53.9	SWD	Yes
5	109804222	612	136	S BURKE A	CONNELL	4/12/2021	\$120,000	82.5	SWD	Yes
6	109862357	612	617	S THIRD A	LOT 2, BLC	3/30/2021	\$190,000	67.4	SWD	Yes
7										
8										
9										
0										
1										
2										
3										
4										
5										
6										
7										

- [illegible]

60

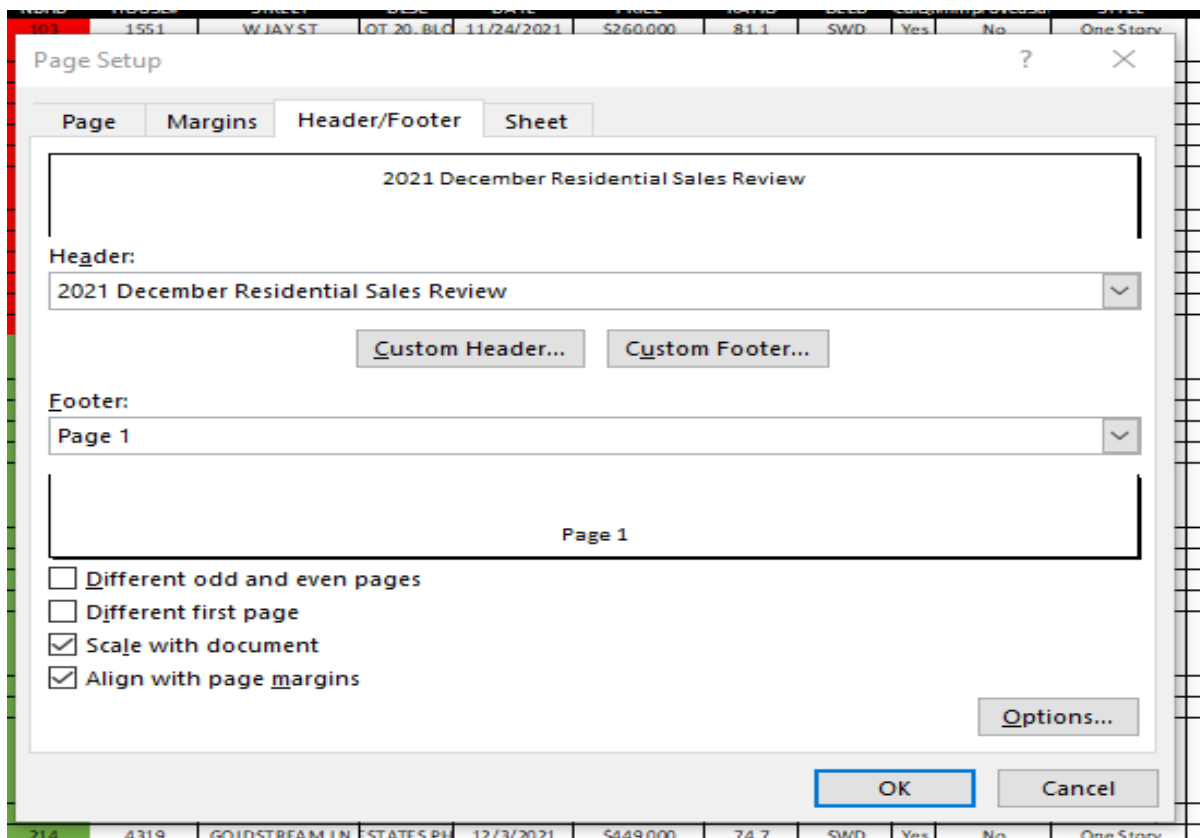
FIELDING SALES

1. You will now want to take another look at your highlighted outlier sales that were less than 70% and more than 100% in the office before heading out and questioning the new homeowner(s).
 - Note: You will do this by looking at the attachments for each parcel in question to find a current "Listing" to verify if all the information we have in T2 matches the current listing. If there is no current "Listing" uploaded in T2, refer to Zillow or Realtor to match the characteristics/components in T2.
 - If everything DOES match and you're still questioning if it was a qualified sale, you will want to field this parcel and print out a field sheet to question new homeowner about the sale.
 - If something does NOT match, such as bath count, bdrm count you will want to add a Comment in T2 of the changes you have made and make a listed snapshot of all the parcel numbers with changes for Nikki to unlock and recalculate the new value which will give the parcel a new overall ratio.
2. Before heading out to the field, you can also eliminate the amount of parcels to field in the office by opening Appraiser Permits as well. To access the Appraiser Permit folder go to; J:\APPRDEPT\NEW CONSTRUCTION\Appraiser Permits.xlsx
 - Note: Appraiser Permits can be added for situations such as:
 - *Remodels to pick up during New Construction*
 - *Verifying square footage of a dwelling*
 - *Added solar panels to pick up during New Construction*
 - *New SFR to pick up during New Construction*
 - *Added Sheds/Util Bldgs/Detached Garages*
3. By now you should only have the field sheets you are needing to go investigate whether it is a qualifying or disqualifying sale. You will do so using the following questionnaire when you are at the parcel: J:\APPRDEPT\APPRAISAL DOCUMENTS\Questions for Sale Verification (in person) (003).docx
4. You will want to physically visit every sale you are needing more information about from the new homeowner to determine if it's a qualifying or disqualifying sale.
 - If no response when visiting parcel, you will want to leave a door tag with your business card
 - If no response from the door tag, you will want to follow up by mailing out a questionnaire by next month's review. *Make sure that all sales questionnaires' that you mail out are logged* on the "Sales Verification Tracking Sheet" that is located in the "J" Drive; "Sales Data", "Sales Verification Info" folder. All fields that apply need to be completed the day you mail out the questionnaire to the parcel owner(s).
5. You can now input any updated data or delete any disqualifying sales.
 - Note: Email a list of any disqualifying sales to Nikki

- Email corrections to appropriate Admin Staff
6. Be sure to check in with Nikki after values have been re-calculated to update ratios in your sale review sheet
 - Note: To view re-calculated ratios you will go to each parcel that has had a re-calculated value and go into the "Sales" tab, click the date of the sale, and you will see the updated ratio highlighted green in the bottom right.
 7. By now, you should have a complete and accurate sale review that you will want to print for appraiser meetings. To print, you will want to select the sale review chart, go over to the File tab and go to the Print section to select your printing settings. Printing settings should be set in the following order "Print Active Sheets", "Print One Sided", "Collated", "Landscape Orientation", "8 1/2 X 11", "Narrow Margins", "Fit All Columns on One Page" (as seen below)



8. You will then want to select Page Setup to enter a header and footer. Under the Header/Footer tab your header should include, year and month followed with Residential Sales Review. For example, "2021 December Residential Sales Review". In the Footer, enter the page number so that it is centered and at the bottom of each page (as seen below). Also, make sure the page order is in order by going over to the "Sheet" tab in the Page Setup Settings and selecting "Down, then over".



9. Be sure to print in colored ink, print the necessary pages for appraiser meeting, and YOU ARE DONE! 😊

Listing Updates in T2 and Sales Review Process;

Res Appraiser who is assigned to creating the sales report for the current month will not be responsible for updating the listings for that current month. Another Res Appraiser will be assigned to update the listings for that month. This will be completed on a weekly basis; in an effort to keep up and not fall behind.

**** The timeframe for updating listings is defined as the following;

- From the 1st of the month to the last calendar day of the month.
- Appraisers will rotate on a monthly basis; therefore not one appraiser will complete the sales report review for more than one consecutive month unless deemed necessary by the department.

Sale Verification (in person)

Parcel Number _____ Date _____

(Introduce yourself / Recent purchase / Updating records)

1. Bedrooms _____ Bathrooms _____ Fireplace(s) _____
2. If there is a basement, is it finished? YES NO
3. Did you work with a realtor to find the home?
4. Did you know the seller?
5. Did the sellers pay your closing costs as part of the agreement?
6. Were there any issues with the sale?
7. Are there any condition issues with the home? Any repairs needed?
8. Have you done any remodeling or updating since you purchased the home?
9. Did you get a home inspection done before moving in?
10. Did you get an appraisal done? If so, what did the value come in at?
11. Do you feel you paid fair market value for the home?

Buyer:
Location:
Parcel No:
Sale Date:
Sale Price:

Seller:

This is a request for information regarding your purchase of property in Franklin County. Because state law mandates that property be assessed at fair market value, it is important we have all the facts regarding a sale to adequately determine if we can use this sale in our neighborhood analysis. Your cooperation in answering this questionnaire will help ensure fair and accurate property assessments and enable us to do the best job possible for the citizens of Franklin County.

If you have any questions, or, believe our assessment is incorrect and would like your property reinspected, or, if you would just prefer to phone or email the information to us, please call me at (509) 545-3506 or email: mdenisyuk@co.franklin.wa.us

Sincerely,

Marina Denisyuk
Franklin County Assessor's Office

Sale Verification Questionnaire

Contact Person: _____ Daytime Phone Number: _____

1. Do you have any family or business ties with the seller? ☐ Yes ☐ No

If so, what are they? _____

2. How was the property sold? ☐ By Owner ☐ Other _____

☐ Real Estate Agent RE Company / Agent's Name: _____

3. How was the purchase price determined?

<input type="checkbox"/> Owner's estimate	<input type="checkbox"/> Appraisal (\$ _____)	<input type="checkbox"/> Assessed Value
<input type="checkbox"/> Negotiation	<input type="checkbox"/> Replacement Cost	<input type="checkbox"/> Real estate agent's estimate
<input type="checkbox"/> Comparable Sales	<input type="checkbox"/> Other _____	

4. This sale was (check all that apply):

<input type="checkbox"/> Ordinary transaction	<input type="checkbox"/> 1031 Exchange	
<input type="checkbox"/> Trade or exchange	<input type="checkbox"/> Estate sale	<input type="checkbox"/> Between family members
<input type="checkbox"/> Between friends	<input type="checkbox"/> An easement only	<input type="checkbox"/> A partial interest
<input type="checkbox"/> Tenant Buyout	<input type="checkbox"/> A foreclosure (actual or in lieu of)	
<input type="checkbox"/> Exercise of an option	<input type="checkbox"/> Among corporate affiliates	
<input type="checkbox"/> Other _____		

5. Approximately how long was the property on the market? _____

6. Were there any EXTRA motivations to buy or sell? (Such as an illness or death in the family, divorce, to live near relative, foreclosure, bankruptcy, etc?) ☐ No

☐ Yes, if yes describe _____

7. Were there any special financing considerations given by the seller (such as no down payment, long term contract, low interest rate, etc.?) ☐ No ☐ Yes, if yes describe _____
-
8. Did the buyer assume any special assessments, back taxes or other lien amounts on the property?
- ☐ No ☐ Yes, if yes what? _____
- What value? _____
9. Do you consider the purchase price to reflect the fair market value of the property?
- ☐ Yes ☐ No, if not why? _____
-
10. How many: Bedrooms? _____ Half Bathrooms? _____ Full Bathrooms? _____
11. What is the primary heat source(s)?
- | | | |
|-------------------------------------|---|--------------------------------------|
| <input type="checkbox"/> Heat Pump | <input type="checkbox"/> Forced Air Heat & AC | <input type="checkbox"/> Furnace |
| <input type="checkbox"/> Wall Units | <input type="checkbox"/> Baseboard | <input type="checkbox"/> Other _____ |
12. If there is a basement or lower level, please indicate the level of finish:
- ☐ Fully finished ☐ Rec room finish ☐ Minimal finish (some sheetrock, electrical or plumbing)
- ☐ No finish (no sheetrock, plumbing or electrical)
13. Were any major repairs done to the home recently? ☐ No ☐ Yes, please list
- _____
14. For its age, what was the condition of the home at the time of sale?
- ☐ Good ☐ Average ☐ Fair ☐ Poor
- If fair or poor, describe: _____
15. Are any major repairs needed? ☐ No ☐ Yes, please list
- _____
16. Additional explanations and/or comments: _____
- _____
- _____

*RCW 84.41.041: "... The assessor may require property owners to submit pertinent data respecting taxable property in their control including data respecting any sale or purchase of said property with the past five years, the cost and characteristics of any improvement on the property and other facts necessary for the appraisal of property."

New Construction

- Vehicle Requirements & Equipment for Field
- New Construction Field Items to Bring
- New Construction Guidelines, Expectations and Examples
- New Construction T2 Inputting Checklist
- Residential New Construction Worksheet
- Franklin County SFR Quality Checklist
- Franklin County MFH Quality Checklist
- New Construction Quality Control After Inputting

Vehicle Requirements & Equipment

All vehicles in the glove box should include:

- Copy of [self-insured letter](#)
- Fuel card (no pin numbers written on sleeve)
- [Heat exposure flyer](#)
- [Imminent Threat / Situational Awareness flyer](#)
- [Incident Report Form](#)
- [Dog Threat flyer](#)

Additional equipment:

- Windshield sun shade – to be utilized when vehicle is parked at end-of-day
- First aid kit
- Fire extinguisher – within reach and accessible to driver
- Jumper cables
- Ice scraper
- 2 Tape measures (one to use and a spare for when it breaks 😊)

Please keep the vehicles clean on the inside each day. Wash tickets that include exterior wash and interior vacuum are available as needed – at least quarterly and prior to use for travel to classes.

New Construction Field Items to Bring

- Maps & New Construction Binders
- Door Tags
- Business Cards
- Sharpies
- Extra pens/pencils
- Charged camera, extra sim card, extra batteries
- Extra New Construction worksheets for new SFR's and MFH's
- Clipboard
- % complete guideline (tape to clipboard for easy reference)
- Printed RCW's regarding access to property and New Construction (tape to clipboard for easy reference)
- Graph paper
- Colored paper clips
- Franklin county safety vest
- Water + lunch + snacks

*Optional (Recommended)

- Paper towels
- Sunblock + sunglasses
- Highlighters
- Sticky notes
- Binder clips
- Cell phone charger + cables + cell phone holder (if needed)

New Construction Guidelines, Expectations and Examples

1. Assignments

- a. Each appraiser will be assigned an open "Building Permit" list for a neighborhood defined at a specific point in time (See Example: J drive / APPRDEPT / 2019 REVALUATION / 2019 New Construction / 200 Area / 205 NBHD 2019 NC).
- b. Assignments are determined by the Chief Appraiser.
- c. Chief Appraiser will track assignments to ensure completion of the appraisal and administrative processes of new construction
- d. Chief Appraiser shall "Unlock" assigned neighborhoods.
- e. Chief Appraiser shall "Lock" assigned neighborhoods upon completion by the appraiser.
 - i. After the neighborhood has been "Locked", if an individual parcel needs to be amended by the appraiser, individual parcels can be "Unlocked" and "Locked". Appraiser needs to communicate with the Chief Appraiser to complete these tasks.
- f. The assigned appraiser will be given a "hard copy" of the "Building Permit" list to work off.
- g. The assigned appraiser shall complete all required fields in the electronic copy of the list and save it in the same location.
- h. Upon completion of the electronic copy, the assigned appraiser shall print a copy and return it to the Chief Appraiser. (The appraiser can print a copy of it for their use later reference).
- i. Completed and "Locked" "Building Permit" lists will be processed by each individual appraiser to update the building permit file in Terra Scan.
- j. After the tracking form and QC has been completed, new construction in the assigned neighborhood is complete.

2. New Construction Binder include:

- a. Open Building Permits Excel spreadsheet
- b. Maps/aerial photos
- c. Each permit should include the following in this order
 - i. Residential New Construction Worksheet for New SFR or MFH
 - ii. Field Sheet (including sketch first if you prefer)
 - iii. Quality Checklist for New SFR or MFH
 - iv. Building plans for new homes or additions
 - v. All other documentation available to assist in the field
- d. Put in order to field according to the map
 - i. Order should replicate what you would do in the field (grouped by what you could park and walk if needed)

3. Inspection Expectations

- a. The appraiser will inspect, measure, sketch, photograph and value any improvements/changes made to the property. Treat the inspection like a new appraisal; make sure characteristics are correct, look for any additions or changes made to property in addition to permitted items.
- b. The appraiser will update the status review including appraiser, dates and level of inspection as well as input primary improvement and primary land type.
- c. When necessary, the appraiser will leave door tag or card at property to obtain information.

- d. When arriving at the property for inspection, first priority of the appraiser is to make their presence known to property owner or occupant and explain the reason for the inspection.
- e. If the home has a Ring or other doorbell security device, ring the bell and speak into the camera introducing yourself and showing your badge. Speak clearly and say what permit you're there for and exactly what you are going to do.
- f. Leave a business card at each door you visit. If you need a call back, indicate that on the card or door hanger. If you measured the improvement, indicate that on the back of the card (ex: "Measured home. Thank you!").
- g. Appraiser WILL NOT go into a fenced and gated yard unless permission has been obtained from the owner.
- h. *After knocking on the door, if the only one home is a minor child or children, the appraiser will leave their card and request the property owner contact the appraiser to make arrangements to inspect.*
- i. City and County Building Department are good resources for plans, sketches and inspection information. These sources should be utilized the appraiser. (Example: Permit, Re-Roof, pull permit information if was composition and replaced with same, check for final inspection, get new photo, check appraisal characteristics and move on).
- j. Some permits do not require a physical inspection.

Building Permits					
Opened	Permit #	Description	Visited	Closed	Amount
8/8/2018	18-296	REPLACE/INSTALL ELECTRIC FURNACE & HEAT PUMP; SQ.FT: 0; 2nd Floor: 0; 3rd Floor: 0; BSMT: 0; GAR: 0			9,700
4/11/2017	17-074	POOL HOUSE 186 SQ FT / DECK-PATIO OR BALCONY 56 SQ FT		5/25/2017	21,905
4/11/2017	17-072	SWIMMING POOL		5/25/2017	70,515
2/19/2003	2003-052	SFR 1ST FLR 3243 2ND FLR 1463 SQ' GARAGE 1976 SQ'ADDN STORAGE ABOVE GARAGE 306 SQ' PATIO/DECK 618 SQ	8/27/2003	8/4/2004	477,500

Land		Value	Roll	305781	
Land	Assessed Value: \$305781	Value	Roll	305781	+
* Types	Description			Add	
Single Family Residence		Value	Roll	667890	
Single-family Residence		Value	Roll	679200	+
Misc Improvements	2018 NC Pool and RPH Comp	Value	Roll	62900	+
Market Adjustment		Value	Roll	(10)	%
* Types	Description			Add	

* In the example above, the home already has a heat pump (which is reflected in the characteristics of the home), and they are replacing it with a new one.

The county planning folder includes a permit named the permit number and FINAL. The bottom of the inspection sheet is marked with a final inspection date and initials (see below).

SEWER - SEE PG FINAL			
WATER			
PAVED ACCESS APRON AND OR CULVERT INSTALLED			
FINAL	9-12-18		BO

(REVERSE SIDE OF BUILDING PERMIT APPLICATION)

As long as the permit has been marked complete or "finalized" by the city or county, this permit can be closed and no value needs to be added. You would add a "Year In" on the component to indicate that it has been replaced.

T Component ×

Component:
352 - Heat Pump

Units:	%:	Year In:	Quality:
	100	2018	
Condition:	Age:	Life:	Depreciation:
(None) ▼			

OK
Delete
Cancel

3212

Building Permits					
Opened	Permit #	Description	Visited	Closed	Amount
7/19/2018	B18-1658	INSTALL FURNACE & HEAT PUMP; SQ.FT 0; GAR SQ.FT. 0; Porch/Patio SQ.FT. 0			9,500
6/28/2007	07-1138	SFR 3220 SQ' GRG 791 SQ'	8/14/2007	7/21/2008	320,381

Summary
Sales
Bldg Permits
Photos
Ownership
Corrections
Value History
Ancestry

Land		Value	Roll	59020	
Land	Assessed Value: \$45400	Value	Roll	45400	+
Market Adjustment		Value	Roll	30	%
* Types ▼	Description				Add
Single Family Residence		Value	Roll	270180	
Single-family Residence		Value	Roll	300200	+
Market Adjustment		Value	Roll	(10)	%
* Types ▼	Description				Add

* In the example above, the home currently has warmed and cooled air as a component and the permit is to replace it with a heat pump.

Permit Search

Search By: [Click here for search examples](#)

Search Results **Permit #B18-1658**

Permit Info Site Info Inspections(1)

Permit Number	Type	Result	Scheduled Date	Time	Completed	Time	More Info
B18-1658	FINAL**	PASS	8/9/2018		8/10/2018		More Info

The City has indicated that its final inspection was completed. The prior improvement value is \$270,200, so the new construction (\$) would be the difference between that and the updated value with a heat pump (year in: 2018) replacing warmed and cooled air.

4. Stage of Completion

- a. Estimates for the Percentage of Completion:
 - i. The appraiser should use the "Percent of Completion" form as a guide for SFR's, MFH's, Miscellaneous Improvements (and commercial if applicable).
 - ii. The appraiser may also refer to Marshall and Swift as another resource for commercial, agricultural or special use buildings.
- b. The appraiser will estimate/determine the percentage of completion for the new construction based upon the Effective Date of July 31.
 - i. If the appraiser believes the new improvements will be complete by July 31, keep track of those parcels to revisit them toward the end of new construction to get a new photo of the completed improvement.
 - ii. Appraiser should recognize that not all properties can be re-checked and "revisits" should be a manageable amount of properties.
 - iii. If the appraiser believes the new construction will remain partially complete by the July 31st deadline, then appraiser should make a reasonable estimate for the percentage of completion based upon the July 31 date (reasonable and supportable) and if possible, revisit the property to confirm closer to July 31 with new photo.
- c. Percent complete of an addition formula:
 - i. $(\text{sqft of addition})(\% \text{ complete of addition}) = A$
 $A + \text{orig sqft} = B$
 $B / \text{total sqft} = \text{total \% complete}$

5. Valuation

Since we are sending out 2 notices: Reval (end of May) and New Construction (end of August), we must create a **Version** in T2 and work all new construction values on **Versions** until we are ready to send out those notices.


During COV 30 days, we'll need to utilize the **Correction History** instead of Version in order to keep track of the difference between those with NC\$ and those with Corrections.

- a. The appraiser shall determine the amount of new construction (\$) added by the new improvements.

i. New construction amount is calculated as follows:

1. New SFR – new construction amount is the improvement value including the market adjustment for that NBHD (using the new year's updated calibration sheet).

Quick Value Summary								
Frozen Value:	0	Category	'19 Market	'19 Assessed	'20 New Const	'20 % Mrkt	'20 Market	'20 Assessed
Exemption(s):		Land:	55,400	55,400	0	7.4%	59,500	59,500
Regular Levy Value:	254,100	Impr:	0	0	194,600	0.0%	194,600	194,600
Excess Levy Value:	254,100	Perm Crop:	0	0	0	0.0%	0	0
		Total:	55,400	55,400	194,600	358.7%	254,100	254,100



Summary




Sales




Bldg Permits




Photos



Ownership



Corrections



Value History



Ancestry

Land		Value	Roll	59450		
Land	Assessed Value: \$41000	Value	Roll	41000	+	41000
Market Adjustment		Value	Roll	45	%	18450
* Types	▼	Description			Add	
Single Family Residence			Value	Roll	194560	
Single-family Residence	2020 NC SFR 100% COMP	Value	Roll	204800	+	204800
Market Adjustment		Value	Roll	(5)	%	(10240)
* Types	▼	Description			Add	

2. Partially complete SFR – new construction amount is the difference between the prior year SFR improvement value and the new improved value including the market adjustment for that NBHD.

Quick Value Summary								
Frozen Value:	0	Category	'19 Market	'19 Assessed	'20 New Const	'20 % Mrkt	'20 Market	'20 Assessed
Exemption(s):		Land:	55,500	55,500	0	7.4%	59,600	59,600
Regular Levy Value:		Impr:	119,100	119,100	74,300	62.4%	193,400	193,400
253,000		Perm Crop:	0	0	0	0.0%	0	0
Excess Levy Value:		Total:	174,600	174,600	74,300	44.9%	253,000	253,000
253,000								

Summary

Sales

Bldg Permits

Photos

Ownership

Corrections


Value History

Ancestry


Land		Value	Roll	59595		
Land	Assessed Value: \$41100	Value	Roll	41100	+	41100
Market Adjustment		Value	Roll	45	%	18495
* Types	▼	Description			Add	
Single Family Residence		Value	Roll	193420		
Single-family Residence	2020 NC SFR COMP 100%	Value	Roll	203600	+	203600
Market Adjustment		Value	Roll	(5)	%	(10180)
* Types	▼	Description			Add	
(New Object)	▼				Add	
				Object Total:	253,015	

3. All others permit types – get the improvement value prior to any new construction changes, make the necessary changes, new construction amount will be the difference between old improvement value and the new improvement value.

Quick Value Summary								
Frozen Value:	0	Category	'19 Market	'19 Assessed	'20 New Const	'20 % Mrkt	'20 Market	'20 Assessed
Exemption(s):		Land:	48,600	48,600	0	10.1%	53,500	53,500
Regular Levy Value:	78,200	Impr:	22,900	22,900	0	7.9%	24,700	24,700
Excess Levy Value:	78,200	Perm Crop:	0	0	0	0.0%	0	0
		Total:	71,500	71,500	0	9.4%	78,200	78,200




Summary




Sales



Bldg Permits




Photos




Ownership





Corrections



Value History



Ancestry



Land		Value	Roll	53460		
Land	Assessed Value: \$48600	Value	Roll	48600	+	48600
Market Adjustment		Value	Roll	10	%	4860
* Types	▼	Description			Add	
Single Family Residence		Value	Roll	24650		
Single-family Residence		Value	Roll	28100	+	28100
Misc Improvements		Value	Roll	900	+	900
Market Adjustment		Value	Roll	(15)	%	(4350)
* Types	▼	Description			Add	

*The improvement value prior to new construction changes is \$24,700, which is different than the year prior due to market multipliers and different market adjustments. The new construction (\$) would be the difference after new construction changes are made.

4. If you come across other changes to the parcel that were not permitted and you cannot tell when they were completed, make the necessary change(s) to correct the parcel and use the updated improvement value before adding new construction (\$).



* For example there is a barn on record, but we do not have the shorter addition on the right. It is clear this was not completed in the last year, so the opportunity to add new construction (\$) for it has been lost. If you discover this during new construction, you would add it with an estimated year built and recalculate the parcel to get the improvement value before new construction.

5. If you come across other changes to the parcel that *should have* been permitted and were completed within the last year, these changes should be part of the new construction (\$) added. * Examples of this would be a new deck on a new home that was not on the plans, a swimming pool, detached garage or anything else added on a new SFR parcel. Some other examples that might not be as obvious would be new siding and an interior remodel with a permit for "Replace Windows", or an interior remodel on a home that has a permit for "Enclose Porch". Find out from the owner or contractor as much as you can about what has been done and when.

6. Documentation

a. In Terra Scan

- i. In the "Description" field of the slice where the new improvements have been added, the appraiser will describe the new construction and status of the new construction using the TAX ROLL year (example 2020 NC SFR 50% COMP, or 2020 NC SHED 100% COMP).
- ii. In the "New Const Value" field of the slice where the improvements have been added, the appraiser will enter the amount new construction value added to the parcel.
- iii. If there have been new improvements on multiple slices (example a SFR and a Pole Bldg) the new construction "Description" and "Value" should be entered on the main improvement or the slice with the most value. (Example: SFR and Pole Bldg the documentation should go on the SFR slice).
- iv. If the improvement is partially complete, the appraiser should use a functional depreciation adjustment to decrease the value of the improvement for the incomplete percentage. (Example 55% comp = 45% func dep).
- v. The appraiser should make any necessary comments in the comment area as to clarify or explain any potential issues the next appraiser viewing the appraisal might have.

b. Open Building Permit Lists

- i. The appraiser should complete the "Open Building Permit" list. The appraiser shall include an inspection date, percent complete, new construction amount added (which should be combined for multiple permits on a parcel), any necessary comments and the appraiser's initials.
- ii. If no inspection was made and permit is being closed, enter July 31st in inspection date.
- iii. The Column N is Leave Open / Close Permit: The only thing that should be entered here are the exact phrases, "Leave Open" or "Close Permit". You can add any notes you need in Notes in Column O.
- iv. Update the New Construction Tracking sheet in the J drive as you complete each area. Once all neighborhoods new construction value is balanced, quality control is complete and we're ready to send out value notices, then print and sign each area's Open Building Permit list and turn in to Chief Appraiser.

04/14/2023

- v. Open Building Permit lists need to be in parcel number order in the J drive as well as the printed copy with no rows or columns hidden or sized too small to see.

New Construction T2 Inputting Checklist

1. Upload photos
2. Insert comments (if any)
3. Update Status
4. Update sketches (if any) and relink
5. Enter Sales ratio on paper documentation if any
6. Verify correct market adjustments based on current calibration sheets
7. There should be 1 primary sketch and 1 primary photo selected (clean up and delete old documents if needed)

24 NEW CONSTRUCTION UPDATE CHECKLIST

Open two T2 screens: Open one with the 24 Active and one with 24 Version. Updating will be done in version and you will need to sketch and use active for your reference of prior value and record.

Make sure that the version and the active are the same: If not, make the version match the active. You can do this by deleting the version and creating a new version from the active. **CAUTION: When deleting the version, you must make sure that you are IN the version and version is highlighted and parcel type is version before you hit the delete button (see below screenshot).** Otherwise, you may delete the active. Note the previous improvement value on your new construction worksheet.

DELETING A VERSION:

TerraScan T2 - Parcel Status

Save Cancel Delete Copy Parcel 126160301 / 2024

Exempt Owner Main Version

Parcel Type: Description:

Type	Description
Version	
Active	

2000 Help tAA Parcel[ParcelID]1467906

Load photos in Active: Label pic, choose primary and make public appropriate photos. Delete old photos, keeping the photos from the last visit making sure that you keep a photo of each structure(s).

Correct sketch in Active: If needed, correct sketch and combine the sketch to one page, if possible, without making the sketch difficult to view. Remember to delete old sketch(es) and to save newest sketch as primary.

Do not link sketch to slices as you are adding all NC items into the version. Version slices can't be linked.

Update Improvements T2 Version: If parcel has changes that are **not NC**, change those items and note the new value on your new construction worksheet or field sheet and in the 24 Permit List under column Q – Imp Value Before NC. These items may be omitted property, items that have been removed or were incorrect such as square footage, etc. If a new home (sketched per plans), turn value on. Add the new construction improvements. Reminder that if you are editing an existing sketch to unlink the items ahead of time or it will alter the Active value and you will have to manually correct the active to match the old sketch. If a new SFR (sketched per plans), turn value on in object. Reminder – if you have changed the sketch after your inspection, you will need to manually change the items in T2 to match the sketch exactly as we can't link the sketch until later when the version becomes the active. Complete all screens needed such as quality checklist (check uniformity of quality with neighborhood – Robin can do a quality map for nhbd). Add building data for beds & bath count, quality and condition, add % complete in functional obsolescence section – estimate to 7/31/23 for nc % complete (Etrakit can be helpful estimating % complete by checking inspection dates), correct components screen if changes are needed.

Add Market Adjustment: Use calibration sheet to calculate the market adjustment to use for the parcel. Calibration sheet - <J:\APPRDEPT\2023 REVALUATION\2023 RESIDENTIAL CALIBRATIONS.xlsx>

Calculate and add NC value and Object Description: Calculate the NC value by subtracting prior improvement value from the new improvement value. Add the NC value inside the slice. Add the NC description in the description field where the new improvement has been added. EX: 2024 NC SFR 100% COMP. Don't forget to save. Reminder – a good check to see that the NC value has been saved is to go to the T2 main screen and see if the NC value is calculated on the front screen (see below).

VERIFY NC VALUE IS SAVED

Tax District:
101 - DISTRICT 101

Neighborhood:
216 / 200

Res Interest:
Yes ▾

Review:
Status

Quick Value Summary

Frozen Value: 0	Category	'23 Market	'23 Assessed	'24 New Const	'24 % Mrkt	'24 Market	'24 Assessed
Exemption(s):	Land:	94,600	94,600	0	43.6%	135,800	135,800
Regular Levy Value: 701,900	Impr:	0	0	566,100	0.0%	566,100	566,100
Excess Levy Value: 701,900	Perm Crop:	0	0	0	0.0%	0	0
	Total:	94,600	94,600	566,100	642.0%	701,900	701,900

Quick Summary

Comment: Add a parcel comment if necessary. If you leave a comment, make sure to leave a comment that helps the next appraiser clearly understand what was done.

Review Status: Fill out the review status.

Documentation: Fill out any items necessary on your new construction worksheet or items you want to document on your paperwork.

Fill out NC 23 – 24 Permit List: In the NC permit spreadsheet, find the parcel and make sure that the improvement value prior is correct. Complete the spreadsheet with the new construction information. <J:\APPRDEPT\2023 REVALUATION\New Construction\NC 2023 - 2024 Permit List.XLSX>

*** This is intended to be used as a checklist when updating new construction so that steps are not forgotten. It is best when inputting to follow the same order for the steps that you use each time as it becomes repetitive. The new construction guidelines have more instruction and information about updating new construction and are located at:

<J:\APPRDEPT\APPRAISAL DOCUMENTS\Appraiser Manual\Appraiser Manual Documents\New Construction Guidelines, Expectations and Examples.docx>

NC Input Checklist

Parcel

Appraiser

Date

	Confirm Version & Active Match
	Load & Label Photos
	Correct Sketch in Active (Do Not Link)
	Update Attachments
	Update Improvements on Version (Including Size From Updated Sketch in Active)
	Update Market Adjustments
	Calculate New Construction Value
	Add New Constuction Value in Object
	Add Comment
	Update Review Status
	Complete Documentation
	Fill Out NC 23-24 Permit List

NC Input Checklist

Parcel

Appraiser

Date

	Confirm Version & Active Match
	Load & Label Photos
	Correct Sketch in Active (Do Not Link)
	Update Attachments
	Update Improvements on Version (Including Size From Updated Sketch in Active)
	Update Market Adjustments
	Calculate New Construction Value
	Add New Constuction Value in Object
	Add Comment
	Update Review Status
	Complete Documentation
	Fill Out NC 23-24 Permit List

NEW CONSTRUCTION WORKSHEET

PARCEL# _____ NBHD _____ ADDRESS _____

☐ SFR ☐ DUPLEX ☐ TRI-PLEX ☐ CONDO ☐ TOWNHOUSE (END UNIT Y / N) ☐ MOBILE HOME

STYLE:

☐ 1 ST
☐ 1 ½ ST
☐ 2 ST
☐ BI-LEVEL
☐ SPLIT-LEVEL
☐ BONUS ROOM ☐ FIN ☐ UNFIN

BASEMENT:

☐ CRAWL
☐ SLAB
☐ IN GROUND ☐ FINISHED _____ %
☐ LOWER ☐ FINISHED _____ %
☐ WALKOUT ☐ FINISHED _____ %

BATHROOMS:

HALF _____
FULL _____

BEDROOMS:

FIREPLACE: _____

YEAR BUILT _____ CONSTRUCTION TYPE: ☐ FRAME ☐ MASONRY

ESTIMATE _____ % COMPLETE TO DATE

ESTIMATE _____ % COMPLETE AS OF JULY 31

FIRST TIME OUT:

APPRAISER _____
DATE _____
CONTACT _____
PICTURE # _____

PERCENT RECHECK:

% COMPLETE _____
APPRAISER _____
DATE _____
PICTURE # _____
RFX & DECKS ADDED? Y/N

OUTBUILDINGS:

SWIMMING POOL ☐
BUILT-IN HOT TUB ☐
SHEDS ☐
DETACHED GARAGE ☐

OUTDOOR GAS FP (not fire pit) ☐
OUTDOOR KITCHEN HALF ☐ FULL ☐
POLE BUILDING ☐
OTHER: _____

LISTING \$ _____

RATIO _____

POSTED ☐

Previous Assessed Value

\$ _____

FRANKLIN COUNTY QUALITY CHECKLIST
SINGLE FAMILY RESIDENCE

PARCEL # _____

Foundation type

Concrete perimeter w/ piers	
Concrete block	
Concrete slab	
Post & pier	
Basement	

Floor Treatment

Ave carpet, Vinyl, Laminate (Default)	
Basic carpet/ Vinyl	
Berber, Tile, Laminate, Hardwood	
Subflorr	
Wool Carpet, Extensive hardwood, Tile	

Siding

T1-11, Aluminum, ASB, Conc Blk	
Hardboard, Vinyl, wood siding	
Ship Lap, Bevel	
Hardboard, Wood Shingle	
Stucco, Drivit, Log	
Brick, Masonry, Stone	

Heating

Electric baseboard, Wall fan	
Forced duct	
Gravity Heat	
Heat pump/forced duct with air	
Radian/hot water	
Solar	
Wall Furnace	

Roofing Material

Rolled / Tar	
Comp Shingle 15 yr - 20 yr, Basic Metal	
Architectural Comp	
Wood shake/wd shingle	
Custom Metal, Interlock, aluminum, steel	
Tile, Slate	

Number of Bathrooms

One Bath	
Two Bath	
Three Bath	
Four Bath	
Five Bath	
Six Bath	
Seven Bath	
Eight Bath	

Architecture

Rectangular / Boxy (4-6)	
Corners and Cutouts / Indentations (7-10)	
Irregular Shapes and angles (11-13)	
Corners count (14-24)	
Corners count greater than 25	

Trim (Brick, Stone)

NO	
YES	

Windows

Double pane windows	
Minimum number of windows single pane	
Triple pane	

Roof Pitch/Angles

NO	
YES	

FRANKLIN COUNTY QUALITY CHECKLIST
MANUFACTURED HOUSING

PARCEL # _____

Foundation/Skirting type

Concrete block/stone	
Continuous concrete	
Metal/plywood/vinyl	

Siding

Batt/board, stone	
Ribbed aluminum	
T-111, sheets, vinyl (Default)	
Various textures, log	
Wood/hardiboard plank	

Roofing Material

Composition Shingle (Default)	
Custom metal	
Ribbed/corrugated metal	

Roof Structure Multi Angles

Avg pitch, avg overhangs (Default)	
Avg pitch, multi level angles	
Flat/slight arch no overhangs	
High pitch/16" or greater overhangs	
Low pitch, min overhangs	
Low pitch, no overhangs	

Architecture

Double wide (Default)	
Park Model	
Single wide	
Triple wide	

Windows

Vinyl (Default)	
Aluminum	

Alternate Heat Source

No (Default)	
Yes	

Flooring

Ave carpet, Vinyl (Default)	
Basic carpet/ Vinyl	
Good carpet/vinyl, laminate, tile	
Very good carpet, tile, hardwood	

Heating

Force air (Default)	
Heatpump	
Wall unit	

Number of bathrooms

One Bath	
Two Bath	
Three Bath	
Four Bath	

Fenestration

Avg (Default)	
Excellent	
Fair	
Good	
Minimal	
Very good	

Fascia/Ornamentation

Avg (Default)	
Basic/fair	
Excellent	
Good	
None	
Very good	

Attached Garage

No (Default)	
Yes	

New Construction Quality Control After Inputting

1. After inputting all your field sheets, next compare your new construction dollar amount per assigned neighborhood in the permit spreadsheet, to the new construction dollar amount entered in T2. First run a Query to sum the New Construction Dollar Amount per Neighborhood. Query instructions below:
 - T2
 - Real Property
 - Query
 - (TURBO) Appraisal Year
 - Roll Year 2023
 - Parcel Type “A” for Active
 - Enter the NBHD #
 - ImprNewConst > 0
 - Click Refresh
 - Click summation symbol to add the total value (see below)

Q

(TURBO) Appraisal Year

▼

S

▼

L

▼

Default

35340

Reset

56

	RollYear	Σ	ParcelType	Σ	Neighborhood	Σ	ImprNewConst	Σ	City	Σ
	2023		a		105		> 0			
▶	2023		Active		105		327,000.00		PASCO	
	2023		Active		105		372,000.00		AR PASCO	
	2023		Active		105		571,700.00		VE RICHLAND	
	2023		Active		105		93,600.00		BURBANK	
	2023		Active		105		368,800.00		AR PASCO	
	2023		Active		105		26,700.00		HO PASCO	

Double check the total new construction dollars match in T2 to the total value in the new construction permit worksheet. Do this for each of your assigned neighborhoods.

Make appropriate changes in both locations to make sure they match. All neighborhoods should balance.

2. Double check the permit worksheet with your assigned neighborhoods and make sure all permits that are at 100% complete are in “close permit” status.
3. Double check that any percent complete permits are in “leave open” status and not closed.
4. Double check the amount of new construction dollars added compared to new building value and “before” value in the permit spreadsheet. See Example on next page.

As seen below in error, some of the new construction dollars being incorrectly calculated by taking the taking the *total* assessed value less the "before" value in the NC Permit spreadsheet instead of the *improvement* value.

ParcelNumber	TotalMarketValue	TotalAssessedValue	MarketLandValue	MarketBuildingValue	NewConstruction	Neighborhood	Permit Sheet "Before " Value	Bldg Value Less NC	Difference Before Value & Column I
118231057	468000	468000	127800	340200	204000	211	264000	136200	127800
118050165	303400	303400	89200	214200	103600	203	199800	110600	89200
119682085	1212700	1212700	184300	1028400	377640	105	603600	650760	-47160

Sketching

- Sketch per Plans Guidelines
- Residential Appraisal Guidelines for Sketches

Sketch Per Plans Guidelines

- Print floor plans (main floor as well as upper and basement if applicable)
 - Navigate to eTRAKIT website for inside city limits
 - Navigate to “W” drive for county floor plans (searchable by permit # or address)
 - Write parcel number on floor plans
- Double check if sketch template exists first before creating a new one. Import sketch from J:\APPRDEPT\SKETCH TEMPLATES
- Use different color highlighters to outline the main area of each floor, outline bathrooms, outline garages, detached garages, etc.,
- Write out the square footage length of each wall in preparation to sketch in Apex
- Add new SFR Object & Slice in T2
- Add new Terragon
- Add estimated area square footage, style and check Primary
- Use appraisal judgement on what year most value will be added or will be able to take occupancy for Year Built
- Average Quality and Condition should be selected as default for new SFR’s
- Add Components:
 - 105 Frame Siding or 109 Stucco Siding
 - 208 Composition Shingle
 - 352 Heat Pump
 - 402 Automatic Floor Cover Allowance
 - 601 Plumbing fixtures, **enter number of units**
 - 621 Slab on Grade or 622 Raised Subfloor delete % and add sqft
 - 641 Fireplaces, **enter number of units**
- Sketch garage, living space, porches, etc.,
- Correct size, color, fit to page, etc.,
- Save sketch and or Save sketch as new template in J drive J:\APPRDEPT\SKETCH TEMPLATES
- Exit Apex
- Print sketch created as an attachment in T2
- Make sketch NOT public until fielded for new construction
- Add terragons for all other sections like garage, porches, etc
- Link sketch to terragons and save
- Turn value off on object level (solid blue line)
- Add slice description “Sketched Per Plans” (Add to slice, NOT object, for query purposes)
- Write Neighborhood, address and parcel number on sketch
- Staple plans to sketch (sketch in front) and hole punch
- Once complete, organize by neighborhood number and keep in binder for next year’s new construction
- If Situs Address is not in T2, email Admin staff to verify address and enter in T2

Residential Appraisal Guidelines for Sketches

Single family residences require the following components:

- Siding type (use %), if using multiple there they must add up to 100%
- Roof type (use %), if using multiple there they must add up to 100%
- Heating and Cooling (use %), if using multiple there they must add up to 100%
- Automatic floor cover allowance
- Plumbing fixtures (do not use rough-in fixture counts)
 - 1 bath = 6 fixtures
 - 1.5 baths = 8 fixtures
 - 2 baths = 9 fixtures
 - 2.5 baths = 11 fixtures
 - 3 baths = 12 fixtures
 - 3.5 baths = 14 fixtures
 - 4 baths = 15 fixture
- Room counts are single digit except for baths which can be double (1, 1.5, 2, 2.5, 3, 3.5)
- Slab or Crawl Space
 - Crawl Space use Raised Subfloor (% or SF)
 - Concrete Slab use Slab on Grade (% or SF)
- Basements
 - Should be defined and sketched as "Terra-gons" not components
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
 - Marshall and Swift base costs includes a "Wood Subfloor"
 - Basement area does not require a "Raised Subfloor" component as it is already built into the base costs (See attached Marshall and Swift Handbook page)
- Garages
 - Should be defined and sketched as "Terra-gons" not components
 - Decks, porches, covered patios, balconies and similar improvements should be defined and sketched as "Terra-gons" not components
 - Detached garages with bathrooms include in main fixture count along with primary home and write a comment in T2
 - ❖ Goal is to eliminate as many miscellaneous improvement slices as possible (clean up the appraisal file)
- Manufactured Homes
 - Do not include interior drywall as a component
 - Do not include skirting as a component
 - MFH sketch is length by width including porches and indentations
- Bonus Room Over Garage
 - Check box with primary if built with home
 - Enter Year In, Qual & Cond
- Sketch should be organized and resized to fit onto the sketch pad

- Text of sketch should be edited, font size adjusted and moved so the sketch is organized
- Duplicate or unnecessary dimensions should be deleted
- If there are multiple objects or buildings requiring more than one sketch page, try to organize the sketches in the same order as the objects or buildings
 - ❖ Goal is to have an organized, clearly understandable and concise sketch

Residential Appraisal Examples

Style: 1 Story

Examples: 1215 N 18th Ave (Parcel # 112171203) and 1605 W Octave St (Parcel # 112171356)

- Slab Area and/or Raised Subfloor that equals 100% of 1 Story area
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them

Style: 1 Story / Bsmt

Examples: 1725 W Brown St (Parcel # 112172284) and 1831 W Marie St (Parcel # 112191076)

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of 1 Story Area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above and below grade

Style: 2 Story

Examples: 5706 Tyre Dr (Parcel # 116340151) and 6106 Wildcat Ln (Parcel # 116180136)

- Slab Area and/or Raised Subfloor that equals 100% of main floor area
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them (see 6106 Wildcat Ln example, "Slab Area" on main level)
- Bedroom, bath and total room count includes rooms above grade
- On sketch first floor label is "Main Level" second floor is "Upper Level"
- Upper Level should be a red line color
- Stairs or "Areas Open to Below" should be drawn using a gray dashed line
 - If "Stairs" or "Areas Open to Below" are interior (not adjoining an exterior wall) define as an empty "Terra-gon" and subtract area from upper level (see 5706 Tyre Dr example)
 - If "Stairs" or "Areas Open to Below" are exterior (adjoining an exterior wall) draw exterior wall of upper level until you reach the "Stairs" or "Areas Open to Below" and then draw upper level line around "Stairs" or "Areas Open to Below" (see 6106 Wildcat Ln example, stairs and foyer are located front right of upper level)

Style: 2 Story/ Bsmt

Examples: 1711 W Henry St (Parcel # 112182095) and 1603 W Yakima St (Parcel # 112202214)

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of first floor area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above and below grade
- On sketch first floor label is "Main Level" second floor is "Upper Level"
- Upper Level should be a red line color
- Stairs or "Areas Open to Below" should be drawn using a gray dashed line
 - If "Stairs" or "Areas Open to Below" are interior (not adjoining an exterior wall) define as an empty "Terra-gon" and subtract area from upper level (see 5706 Tyre Dr example)
 - If "Stairs" or "Areas Open to Below" are exterior (adjoining an exterior wall) draw exterior wall of upper level until you reach the "Stairs" or "Areas Open to Below" and then draw upper level line around "Stairs" or "Areas Open to Below" (see 6106 Wildcat Ln example, stairs and foyer are located front right of upper level)

Style: 1 ½ Story Finished

Examples: 1727 W Sylvester St (Parcel # 112182424) and 6307 Rocket Ln (Parcel # 116180151)

- Slab Area and/or Raised Subfloor that equals 100% of main floor area
- If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above grade
- On sketch first floor label is "Main Level" second floor is "Upper Level"
- Upper Level should be a red line color
- Stairs or "Areas Open to Below" should be drawn using a gray dashed line
 - If "Stairs" or "Areas Open to Below" are interior (not adjoining an exterior wall) define as an empty "Terra-gon" and subtract area from upper level
 - If "Stairs" or "Areas Open to Below" are exterior (adjoining an exterior wall) draw exterior wall of upper level until you reach the "Stairs" or "Areas Open to Below" and then draw upper level line around "Stairs" or "Areas Open to Below" (see 6307 Rocket Ln example, stairs and foyer are located front middle of the upper level)

If there is a basement

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of first floor area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them

Style: 1 ½ Story Unfinished

Examples: 1902 N 7th Ave (Parcel # 113362111)

- Slab Area and/or Raised Subfloor that equals 100% of main floor area
- If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above grade
- On sketch first floor label is "Main Level" second floor is "Upper Level Unfinished"
- Living area is based only on "Main Level"
- Upper Level is defined as an "Empty Terra-gon" on the sketch and in the appraisal file
- Upper Level is a dashed line red in color
- Stairs or "Areas Open to Below" should be drawn using a gray dashed line
- If "Stairs" or "Areas Open to Below" are interior (not adjoining an exterior wall) define as an empty "Terra-gon" and subtract area from upper level
- If "Stairs" or "Areas Open to Below" are exterior (adjoining an exterior wall) draw exterior wall of upper level until you reach the "Stairs" or "Areas Open to Below" and then draw upper level line around "Stairs" or "Areas Open to Below"

If there is a basement

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of first floor area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them

Style: 2 ½ Story / Bsmt

Examples: 200 Road 34 (Parcel # 119430205)

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of first floor area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above and below grade
- On sketch first floor label is "Main Level" second floor is "2nd Floor" third floor is "Upper Level"
- Second floor should be a red line color
- Upper Level should be a blue line color
- Stairs or "Areas Open to Below" should be drawn using a gray dashed line
 - If "Stairs" or "Areas Open to Below" are interior (not adjoining an exterior wall) define as an empty "Terra-gon" and subtract area from the corresponding level (See example)

Style: Split Level

Examples: 1704 W Henry St (Parcel # 112182139) and 3921 W Park St (Parcel # 119522286)

- Living area is based on Lower, Middle and Upper Level areas
- Slab Area and/or Raised Subfloor that equals 100% of lower and middle level areas
 - Lower level area is typically "Slab Area"
 - Middle Level area is typically "Raised Subfloor"
- If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above grade (Lower, Middle and Upper Levels)
- On sketch lowest level (usually below the upper level) label is "Split Level - Lower", the middle level (usually on grade over crawl space) label is "Split Level – Middle", the upper level (usually located above the lower level) label is "Split Level Upper"
- Lower Level is a dashed line black in color
- Middle Level is a solid line black in color
- Upper Level is a solid line red in color

If there is a basement (Four Level)

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
 - Basement is a dashed black line with a gray shade filling the area

Style: Bi-Level

Examples: 3920 W Henry St (Parcel # 119522099) and 920 Road 37 (Parcel # 119522197)

- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Slab Area and/or Raised Subfloor that equals 100% of Bi-Level Area without basement under it
 - If possible denote "Slab Area" and/or "Additions" as an "Empty Terra-gon" on the sketch with these areas having a dashed line style and gray or checkered fill to them
- Bedroom, bath and total room count includes rooms above and below grade

Style: Singlewide MFH

Examples: 941 Empire Dr (Parcel # 113310257) and 935 Empire Dr (Parcel # 113310284)

- MFH sketch is the overall length by width including any built-in porches or indentations
- Porches and indentations should be shown on the sketch as an "Empty Terra-gon" using a dashed line and dimensions of the area (sqft can be deleted)
- Porches and indentations should be in the appraisal as an "Empty Terra-gon" (renamed)
- Drywall interior and skirting will not be used as components
- Appraiser shall decide if additional MFH area is a "Tag Along" or "Expando Tip-Out"

Style: Doublewide MFH

Examples: 1108 Road 38 (Parcel # 119493175) and 1911 Road 48 (Parcel # 119092143)

- MFH sketch is the overall length by width including any built-in porches or indentations
- Porches and indentations should be shown on the sketch as an "Empty Terra-gon" using a dashed line and dimensions of the area (sqft can be deleted)
- Porches and indentations should be in the appraisal as an "Empty Terra-gon" (renamed)
- Drywall interior and skirting will not be used as components
- Appraiser shall decide if additional MFH area is a "Tag Along" or "Expando Tip-Out"

Style: Triplewide MFH

Examples: 100 S Rowell Ave (Parcel # 121634320) and 100 S Park Ave (Parcel # 121641465)

- MFH sketch is the overall length by width including any built-in porches or indentations
- Porches and indentations should be shown on the sketch as an "Empty Terra-gon" using a dashed line and dimensions of the area (sqft can be deleted)
- Porches and indentations should be in the appraisal as an "Empty Terra-gon" (renamed)
- Drywall interior and skirting will not be used as components
- Appraiser shall decide if additional MFH area is a "Tag Along" or "Expando Tip-Out"

Style: MFH with Bsmt

Examples: 1008 Road 42 (Parcel # 119512322) and 208 N Park St (Parcel # 12164321)

- MFH sketch is the overall length by width including any built-in porches or indentations
- Porches and indentations should be shown on the sketch as an "Empty Terra-gon" using a dashed line and dimensions of the area (sqft can be deleted)
- Porches and indentations should be in the appraisal as an "Empty Terra-gon" (renamed)
- Drywall interior and skirting will not be used as components
- Appraiser shall decide if additional MFH area is a "Tag Along" or "Expando Tip-Out"
- Basement Area is defined and sketched as a "Terra-gon"
 - Basement finish (partitioned or minimal) should be defined as a component using the sqft
- Bedroom, bath and total room count includes rooms above and below grade

How To's

- How to Create a Snapshot Import Template
- How to Import a Snapshot
- How to Delete a Snapshot Import Template
- How to Create an Appraiser Permit
- How to Create a Version in T2
- How to Calculate a Percent Complete of an Addition
- How to Mass Print Field Sheets

How To Create a Snapshot Import Template

- Open Notepad program
- Save a blank document to desktop named your name's Snapshot Import (Ex: Monica's Snapshot Import)
- In T2 Assess Admin tab on menu bar left side of the screen
- Click Assess Admin
- Select Snapshot Import Template
- New
- Template Name: your name's Snapshot Import (Ex: Monica's Snapshot Import)
- Under the File Path: select the yellow folder
- Select blank notepad document just saved to your desktop
- Import Type: click the arrow down button and change from fixed width to Comma Delimited; and enter the parcel position number as 1
- Save

How to Import a Snapshot

- Click “Assess Admin”
- Select “Snapshot Import”
- New
- Under the “Template Name” click the yellow folder. A window will pop up as seen below; then type in your template name under the “Template Name” in the window and hit “Search.”

The screenshot shows the 'Snapshot Import Template Selection' dialog box. The 'Template Name' field contains 'monica'. The 'Description' field is empty. The 'File Type' field is set to 'Comma Delimited'. The search results table shows two entries: 'Monica Size Adj' and 'Monica's Snapshot Template'. The 'Import File' button in the main interface is highlighted with a red circle.

Template Name	Description	File Type
Monica Size Adj		Comma Delimited
Monica's Snapshot Template		Comma Delimited

- Select your Template Name and then click the yellow file folder under “File Path” and select the snapshot you are wanting to create from your desktop or location you have saved to on your computer. Hit Save.
- The “Import File” button will become available to select and you will select it now. (As seen below)

The screenshot shows the 'Snapshot Import Template Selection' dialog box. The 'Template Name' field contains 'Monica's Snapshot Template'. The 'Description' field is empty. The 'File Type' field is set to 'Comma Delimited'. The 'File Path' field shows the path 'J:\APPRDEPT\MONICA\Monica Pic Retakes 200.txt'. The 'Import File' button in the main interface is highlighted with a red circle.

ParcelNumber	Error Status	Line	EntryID



- Select “Check for Errors” and if none occur
- Click “Create Records”

How to Delete a Snapshot Import Template

- In T2 Navigate to Assess Admin
- Snapshot Import Template
- Click Query on the bottom left
- Click Refresh
- Purge all templates that are not your generic template like “Nikki’s Snapshot Import”

How to Create an Appraiser Permit

- Click on Event number on top right hand side of T2

Parcel Number: 118511101	Parcel Type: Active	Assessment Type: Real Property	Retired: No	Exempt: No	 	Events: (001)
Primary Improvement: Single Family Residence	Primary Land Type: Rural-Suburban Homesite	Description:				

- Click drop down arrow and select Parcel Permit

+	Parcel Permit	1 - Standard	10/12/2022	<input type="checkbox"/>	Events
	EventType	Status	Date	Complete	

- Click + sign
- Navigate to Appraiser Permit document from: J:\APPRDEPT\NEW CONSTRUCTION\Appraiser Permits (See below)

		Parcel # (can only be one parcel per permit)	NBHD #'S	Description
1	Appr Permit #			
265	A22-170	119311389	103	Per sales listing account for 3,020 sq ft (500 more), 5 bedroom (2 more) and 3 bath (one
266	A22-171	113354237	100	MEDICAL OFFICE DEMO. ST
267	A22-172	116470183	311	SFR has solar panels. Looks like 15 panels in sales listing pictures. Verify with owner.
268	A22-173			

- Fill out parcel information in document including Parcel number, NBHD, and description and then go back to T2 and enter same Permit Number:

Event:					
Status: 1 - Standard		Event Date: 10/12/2022		End Date:	Complete: <input type="checkbox"/>
Permit Number: A22-173	Date Opened:	Last Visit:	Date Closed:	Est Value: \$	
Assigned Appraiser: <Select>		Type:		% Complete:	
Description:					

- Enter Date Opened and description in T2
- Enter % complete if appropriate

How to Create a Version

- In T2
- Click on Parcel number
- Click Copy Parcel

TerraScan T2 - Parcel Status ×

Save **Cancel** **Delete** **Copy Parcel** **118511101 / 2023**
Exempt **Owner Main** **Active**

Parcel Type: **Active** Description:

Active	Description
Correction History	
Idle	
Inactive	
Retired	
Time-Of-Sale Version	
Version	

2000 [Help](#) [tAA_Parcel\[ParcelID\]1406753](#)

- The below pop up window will appear

TerraScan T2 - Create Copy of Parcel Record ×

115382129 / 2024

New Parcel Number:	115382129
New Parcel Roll Year:	2024
Assessment Type of New Parcel:	Real Property
Parcel Type of New Parcel Record:	Version
Copy Non-Rolling Objects?	Yes
Copy Non-Rolling Value Slices?	Yes
Copy Attachments?	Yes
Copy Comments?	Yes

Create **Cancel**

2004 [Help](#)

- From the drop down arrow of Parcel Type of New Parcel Record: select Version
- Hit create

How to Calculate Percent Complete of an Addition

1. (Sq ft of addition) (% complete of addition) = A
2. A + orig sq ft = B
3. B / total sq ft = Total % complete

How to Mass Print Field Sheets

- Before mass printing field sheets load your snapshot into T2
- On the main T2 screen (left-hand side), navigate to the Main tab
- Reports
- Under Statements & Parcels section double click on Field Review (Mass Printing)
- It will open in a browser
- Under Snap Shot select which snapshot you loaded that you want to print (it's usually on the very bottom)
- Sort Order by parcel number
- Include All Images select True
- Image Size we usually select Large images otherwise the floorplan numbers are hard to read, but it's up to the user
- Sort by Ascending
- Click View Report on the top right corner
- It's not uncommon for the report to take a few minutes to load depending on how many parcels are in the snapshot
- Hit the print icon and it will save it in a PDF format and then from there you can print using whatever settings you want (this step might also take a few minutes)
- If it doesn't auto open the file you can navigate to the Downloads folder of the browser it was opened in and it should be placed in that folder

The Revaluation Process

- Residential Revaluation Process
- Create a Reval Plan
- Reval Plan (Example)
- Create Neighborhood Snapshots + Maps
- Create Neighborhood Photo List Example for Fielding
- Useful Info for the Surfaces + Basics on Fielding
- Reval Supply Checklist for Fielding
- Revaluation Inspection and Appraisal Update Expectations
- How to Complete a Ratio Analysis

Create a Reval Plan

When creating a reval plan here's a few things to incorporate:

- Holidays
- Birthdays
- 2 weeks (minimum) for bad weather
- 2 weeks for injury or illness (or kids' illness)
- PTO
- Meetings
- Sale review/listings/sketching days

Some examples of Reval Plans from the past include:

<\\198.239.73.24\assessor\APPRDEPT\2021 REVALUATION\Marina's Reval\2021 Reval Planner.docx>

<\\198.239.73.24\assessor\APPRDEPT\2022 REVALUATION\Angel's Reval\REVAL 2022\Event Schedule Planner 2021.docx>

<\\198.239.73.24\assessor\APPRDEPT\2022 REVALUATION\Brian's Reval\RURAL REVAL 2022 PLAN.docx>

<\\198.239.73.24\assessor\APPRDEPT\2022 REVALUATION\Sheree's Reval\Monica's Reval Plan 2022 ~Revised 11-2.pdf>

REVAL 5 2022-2023 CALENDAR

NBHD'S	302, 305, 312	To get started right away, just click any placeholder text (such as this) and start typing to replace it with your own.
ORGANIZER	ANGEL'S REVAL 2023	

PROJECT PHASE	STARTING	ENDING	IN THE OFFICE DAYS	STARTING	ENDING
FIELD NBHD 302	11/3/2022	12/27/2022	APPRAISER MEETINGS		
FIELD NBHD 305	12/28/2022	1/26/2023	TUES. & WED. EVERY 3 RD OF THE MONTH - SALES REVIEW		
FIELD NBHD 312	1/27/2023	1/27/2023	BIRTHDAYS		
DEADLINE	1/13/2023	1/13/2023	HOLIDAYS		
PHASE 5	Date	Date	PTO		
PHASE 6	Date	Date	POSSIBLE INJURY/ILLNESS		

October '22						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

November '22						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

December '22						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

January '23						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

302 = 772 parcels 60 parcels per day; 13 days
 303 = 727 parcels 60 parcels per day; 13 days
 306 = 43 parcels 60 parcels per day; 1 day
Total = 1542 Parcels 60 parcels per day; 27 days

Create Neighborhood Snapshots + Map

After creating a reval plan and submitting it to Nikki, it's time to prep each of your reval neighborhoods. Create separate snapshots for each reval area assigned to you and then submit to Nikki to create neighborhood maps to field.

These maps along with your photo list are a good way to mark any oddities while out in reval, or any parcels that you think later might need to be relooked at for land adjustments, quality, etc.,

REVAL 2024 NBHD 301

Parcel #	NBHD	Situs	Quality	Condition	Sketch	Date	Photo #	Comments
117330071	301	5717 AUSTIN CT, PASCO 99301						
117330072	301	5721 AUSTIN CT						
117330073	301	5725 AUSTIN CT						
117330074	301	5803 AUSTIN CT						
117330075	301	5807 AUSTIN CT, PASCO 99301						
117330076	301	5811 AUSTIN CT						
117330077	301	5815 AUSTIN CT, PASCO 99301						
117330078	301	5822 AUSTIN CT, PASCO 99301						
117330079	301	5818 AUSTIN CT, PASCO 99301						
117330080	301	5814 AUSTIN CT, PASCO 99301						
117330081	301	5810 AUSTIN CT						
117330082	301	5804 AUSTIN CT						
117330083	301	5802 AUSTIN CT						
117330084	301	4624 LANSING LN						
117330085	301	4620 LANSING LN						
117330086	301	4616 LANSING LN, PASCO 99301						
117330087	301	4612 LANSING LN, PASCO 99301						
117330088	301	4608 LANSING LN						
117330089	301	5723 BOISE DR						
117330090	301	5807 BOISE DR						
117330091	301	5811 BOISE DR						
117330092	301	5815 BOISE DR, PASCO 99301						
117330093	301	5819 BOISE DR						
117330094	301	5905 BOISE DR, PASCO 99301						
117330095	301	5909 BOISE DR						
117330096	301	5913 BOISE DR						
117330097	301	5917 BOISE DR, PASCO 99301						
117330098	301	5912 BOISE DR						
117330099	301	5908 BOISE DR, PASCO 99301						
117330100	301	5816 BOISE DR, PASCO 99301						
117330101	301	5812 BOISE DR, PASCO 99301						
117330102	301	5808 BOISE DR						
117330103	301	5804 BOISE DR, PASCO 99301						
117330104	301	5722 BOISE DR, PASCO 99301						
117330105	301	5718 BOISE DR, PASCO 99301						
117330106	301	5721 SALEM DR, PASCO 99301						
117330107	301	5725 SALEM DR						
117330108	301	5805 SALEM DR						
117330109	301	5809 SALEM DR						
117330110	301	5813 SALEM DR, PASCO 99301						
117330111	301	5817 SALEM DR						
117330112	301	4503 ATLANTA LN, PASCO 99301						
117330113	301	4507 ATLANTA LN, PASCO 99301						
117330114	301	4511 ATLANTA LN, PASCO 99301						

Useful Info for the Surfaces + Basics on Fielding

Surface Use in Field:

Use font size 7, which pulls size 9 into T2 in the office

If it won't come out of sleep mode (especially when battery has died but is charged now) hold power button for 30 seconds and then power with up volume for 15 seconds – it should restart.

If Jetpack won't connect, try opening and popping battery out – should reset it.

Some basics on fielding:

- Always smile and wave, introduce yourself, answer questions; “We’re updating county records, haven’t seen your home in 6 years – just taking notes on the condition of the property.”
- Stay off roadway to drive slowly if possible, be aware of garbage cans, mailboxes, etc.
- Field from the opposite side of street (right side of street looking left)
- Can often field more than one house from one location
- Collect paper listings – if no flyer FSBO write down phone number and/or price
- Depending on the NH, you almost have to quit for the day once school lets out because you can’t take pictures or field parcels with kids walking around
- Try to get an idea of how many parcels you need to field per day to be done by the deadline – keep in mind that the weather will restrict you during some months
- You can start as early in the morning as you want if it is light out, but must be back in office by 4:30pm
- Decide where to start according to map; field by map so that no parcels are missed – they will not always go in order
- Be mindful of possible land influences in your reval area and mark the parcels that may possibly need a land influence entered. Document any necessary notes/pictures.
- Update progress report daily and bring to all appraiser meetings

Pictures:

- The numbering should be set to continuous and the display should automatically show you the picture number after you take each picture
- The date stamp should show month/day/year and should be turned on
- Don’t take a picture of a home where a person would be in the picture
- Don’t take pictures when there are children nearby
- Delete picture if requested
- Take picture from the direction that captures the most detail and roofline
- Write the picture # on the picture list or map as you go using the comment box as needed
- In J drive / photos save pictures each day in a folder with the date inspected
- Delete old photos off camera each day
- Using map or picture list, attach photos in T2 daily

- You will want to do this daily so that if there are errors, your memory will be fresh enough to fix them
- Update your progress report daily with the number of pictures taken
- Some appraisers find it helpful to highlight the picture # on their picture sheet after the photo has been attached in T2 – that way each day they know the non-highlighted picture numbers are the new ones

Reval Supply Checklist for Fielding

Checklist of what you'll need in your car for reval:

- Picture list
- Reval maps
- Clip board
- Pens + highlighters
- Camera
- Extra camera batteries
- Extra camera memory card
- Surface
- Hotspot, inverter & power cord for Surface & hotspot
- Reval binder/folder
- Notebook
- Business cards
- Door hangers
- Badge
- Vest
- Phone charger
- Lunch + water + snacks

Revaluation Inspection and Appraisal Update Expectations

Parcel Summary Screen

1. Update primary improvement and land type.
2. Review DOR code and amend if appropriate.
3. Update review status: appraiser, date, inspection type and status.
4. May comment on important issues that affect value.
5. Association links – check, update or delete if necessary.
6. Objects and slices – verify “Value” and “Roll” are set correctly.
7. Edit or delete object or slice descriptions.
8. Verify market calibration and economic adjustments are correct.

Attachments

1. Current photo of Improvements with appropriate descriptions
2. Primary photo – Best photo of the front of the improvements
3. Public setting-review and edit if necessary (no photos of rear of home or any attachment that might be sensitive in nature).
4. Apex sketch attachment
5. Any supporting documentation – Listing flyer, cost of construction information, plans, income and expense information, easements, restrictions ... (probably not public)
6. Delete all unnecessary photos, sketches and/or documents
7. “Old” attachments can remain on parcel if relevant (however probably not public) – example prior sketches and photos of SFR prior to renovation or addition.

Sketch

1. If possible, the improvements on a parcel should be sketched.
2. Edit sketch, updating the Terragon definitions and labels.
3. Resize sketch, resize text to make legible and remove unnecessary text.
4. Refer to “Residential Appraisal Guidelines for MS and Sketch”.

Land (Excluded for 2022 Revaluation)

1. All required fields need to be completed including: Shape, width, length square footage (if irregular shaped).
2. If irregular shaped, put the square footage of the lot in the depth field.
3. Make sure land segments are calculating a value.
4. Make sure “use value” section is complete and calculating if the parcel is in the current use “open space” program.

5. If the parcel is being adjusted for some reason (limited access, rocky, limited development potential ...) make comments in the "reasons" field and more detailed comments in the "comment environment".
6. Make sure the "Land Type" selected is the correct methodology for valuing the land (Res LT = Residential Lot, Res AC = Residential Acreage, COM SF = Commercial Square Foot....)

Single Family Residence

1. Main Level should be checked as "primary"
2. Quality checklist should be complete
3. Quality Override should match Quality Checklist unless appraisal judgment is used, but comment is required
4. Bedrooms, baths, year built, quality and condition must be entered
5. Re-evaluate any functional adjustments using T1 land notes or T2 comments.
6. Comments are required for functional adjustments (look for T1 for comments concerning prior functional adjustments)
7. Components must be entered (at least 6).
8. MFH should not have interior drywall, skirting or other non-required components
9. Verify (if possible) fireplaces, heating/cooling, basement finish, bath and bedroom counts
10. Verify costs and depreciation are calculating
11. Link sketch and appraisal Terragons
12. Complete "Residential Quality Control Checklist" and address any resulting issues

Miscellaneous Improvements

1. Only current miscellaneous improvement codes can be used (refer to current "Miscellaneous Improvement Building Guide" for the "current list"
2. Convert any "obsolete" MI Codes to current MI Codes or MS Terragons or Components
3. If appropriate, convert Miscellaneous Improvements to MS Terragons or Components
4. Review remaining Miscellaneous Improvements, update characteristics if possible (length, width, height, year built, quality, condition, roof type, roof material, siding type and/or flooring).
5. If a functional adjustment is required, comments are required
6. In the 1000 and 3000 inspection areas (rural) make sure residential parcels have SWW for site utilities
7. If there is a PP MFH or "Shared Well" make appropriate adjustments to SWW-Site Utilities

How to Complete a Ratio Analysis

Ratio Analysis Notes

The Ratio analysis is the final step in your revaluation process. It will allow you to establish market adjustments that set property values. You'll be using Excel as a tool to generate Power Query's from T2. Every query will create a dataset with a new tab that will be automatically created after import. You'll need to pull all three of the below query's separately, and use the combination of data from each to establish a workable excel spreadsheet:

1. SalesRatio3
2. APRollYear
3. ResidentialCharacteristics

What Your Spreadsheet Should Look Like

Once you've followed the directions on pulling the different queries needed, at the end, your analysis spreadsheet should look like this including naming and organizing your tabs. Use this as a reference guide as you move forward with each section.

SALES	AP Roll Year	Res Char	N8HD 301 STUDY	ALL 301	N8HD 303 STUDY	ALL 303	N8HD 306 STUDY	ALL 306	Sales Data	Time Adj	Final APRollYear Query
-------	--------------	----------	----------------	---------	----------------	---------	----------------	---------	------------	----------	------------------------

How to pull a Power Query

Data Tab> New Query> From DataBase> From SQL Server Database> Server **VMTERRAAPP**

Then select T2 Query. The drop down arrow will have several options to choose from. Select one of the three queries below to load. (You'll need to select and load each one separately.) Afterwards, you'll use the combination of all three to dive into neighborhood analysis.

*If you have Excel version 2019

From Ribbon

Data Tab

Get Data

From Database

From SQL Server Database

Enter the following for the Server: VMTERRAAPP, Hit OK

Scroll down to T2 query Folder

Hit drop down arrow

Select from one of the following Queries: SalesRatio3, APRollYear, ResidentialCharacteristics (Load each one separately.)

Remove parcelID column
Filter to active parcel type
Filter Sale Dates between 1/1/20xx and 12/31/20xx (previous full year)
Filter Local Qual to YES
Filter UnimprovedSale to NO
Filter CurrentParentNeighborhood to area you need (Reval area)
Close and Load

*a new tab will be created after you click "close and load" in your spreadsheet. Right click the tab and rename "SALES"

2. APROllYear: edit query before loading
Remove parcelID column
Parcel type: Active
Neighborhood column: only select reval neighborhoods
Close and load

*a new tab will be created after you click "close and load" in your spreadsheet. Right click the tab and rename "AP Roll Year"

3. ResidentialCharacteristics: edit query before loading
Remove parcelID
Filter to active parceltype
Filter to current roll
Filter to all the area that will need to analyze (residential NBHD's in Reval)
Close and load

**a new tab will be created after you click "close and load" in your spreadsheet. Right click the tab and rename "Res Char"

How to Create Neighborhood Study Tabs Separately for Analysis

Beginning in the Sales tab, filter sales from each of your reval neighborhoods. (Each one will have its own study tab.)

Copy sales of the filtered data in a new Excel tab and paste. Label each new tab "NBHD study insert reval neighborhood number" (i.e. NBHD Study 311) After copy and pasting, you should have 3 or 4 (or however many reval nbhd's you were assigned) study tabs to work with.

1. Once the data is pasted keep the below columns and delete unneeded ones. You'll repeat these steps for every neighborhood study tab.

Columns to keep:

Parcel #

NBHD

Total Acres (keep column if area has acreage and may have effect on analysis)

CurrentNeighborhood

HouseNumber

StreetName

Description

SaleDate
 Sale Age Mo
 AdjustedSalePrice
 ImpType
 Style
 YearBuilt
 Quality
 Condition
 Total Area (Residential Area)
 Basement (Area)
 APMrktValue
 APMprMrkt
 APLandMrkt

- Depending on your neighborhood you might need to add more columns than the ones listed above such as functionals, basement area and/or ADU's. (It's okay if you don't know this ahead of time. You can always add them later using a vlookup formula.)
- Manually insert the following columns:
 - AP Ratio (Formula: *mrkt value/sales price*) (Insert column after Adjusted Sale Price)
 - Improvement Adj (highlight column yellow!)
 - Functional's (if your NBHD had existing func's applied at the beginning of your reval you will want to have this column added to your spreadsheet so that you are able to catch any that were missed during your QC and or so that you may remove any that are no longer necessary based on the sales you are using to justify your adjustments)
- Format data by having header row solid color and the rest of the cells outlined.

ParcelNumber	NBHD	Address	Description	SaleDate	Sale Age MO	Sale Price	Sales Price / SF	Tim
118010060	203	4414 CAMPOLINA LN	LOVIISA FARMS II PH	6/8/2020	9	\$255,500	\$184.88	
118010072	203	4304 CAMPOLINA LN	LOVIISA FARMS II PH	3/9/2020	12	\$268,900	\$187.26	
118010076	203	4210 CAMPOLINA LN	LOVIISA FARMS II PH	3/6/2020	12	\$284,900	\$198.40	
118010078	203	4202 CAMPOLINA LN		2/11/2021		\$327,300	\$191.40	
118010115	203	4616 MOLINE LN	LOVIISA FARMS II PH	9/16/2020	6	\$315,000	\$202.44	
118010122	203	4617 MOLINE LN	LOVIISA FARMS II PH	8/26/2020	7	\$275,000	\$198.99	
118010157	203	4506 MOLINE LN	LOVIISA FARMS II PH	11/4/2020	4	\$295,000	\$189.59	
118010237	203	4414 KUBOTA LN	LOVIISA FARMS II PH	11/16/2020	4	\$310,000	\$224.31	
118010271	203	4519 KUBOTA LN	LOVIISA FARMS II PH	2/10/2020	13	\$237,000	\$217.03	
118010276	203	4427 KUBOTA LN	LOVIISA FARMS II PH	8/4/2020	7	\$285,000	\$186.64	
118010292	203	4606 TAMWORTH LN	LOVIISA FARMS II PH	8/18/2020	7	\$310,000	\$179.61	
118010295	203	4511 TAMWORTH LN	LOVIISA FARMS II PH	7/27/2020	8	\$279,500	\$196.83	
118020022	203	4708 JOHN DEERE LN	LOVIISA FARMS II PH	10/28/2020	5	\$289,900	\$167.96	
118020026	203	4608 JOHN DEERE LN	LOVIISA FARMS II PH	12/17/2020	3	\$290,000	\$212.30	
118020075	203	9208 ANGUS DR	LOVIISA FARMS II PH	12/16/2020	3	\$225,000	\$205.29	
118020085	203	9107 JERSEY DR	LOVIISA FARMS II PH	8/24/2020	7	\$252,500	\$230.38	

- Insert column next to NBHD and name it Address. In address column combine house number and street name in one cell by using formula =*houenumber&" "&streetname* (=A2&" "&B2)

HouseNumber	StreetName
5913	COTSWOLD LN
6201	COVENTRY LN
6202	WESTMORELAND LN

6. In the Sales Age Mo enter the following formula (delete current data, and replace with formula)
=DATEDIF(salesdate,"12/31/20xx","m")

This will keep the Sale Age Mo the correct # of months since sale at the end of the year.

7. Repeat same steps for all NBHD's study tabs.

Finding Paired Sales

Before analyzing sale prices and AP Ratio's, all sales prices need to be time adjusted. You will use paired sales in the entire reval area to gather this data and take the overall average to apply to your specific reval neighborhoods. To identify the parcels of paired sales, follow the below steps to query this data. Once loaded it will populate a new tab like the others. Name this tab Sales Data.

1. Start a power query of Sales Ratio3
2. Filter query before loading
3. Remove parcelID column
4. Filter to active parcel type
5. Filter Sale Dates between 1/1/20xx and 12/31/20xx
– *Include past 2 years' worth of sales*
6. Filter Local Qual to YES
7. Filter UnimprovedSale to NO
8. Filter CurrentParentNeighborhood to area you need (Reval area)
9. Close and Load
10. Name tab Sales Data

How to Find and Calculate Time Adjustments to Apply in Reval Neighborhoods

Continuing from the above steps you'll be able to easily identify the paired sales in Excel using conditional formatting.

11. From the Sales Data tab copy all data and paste in new Excel tab and name it Time Adj
12. Sort data by parcel number
13. Select parcel number column
14. Open conditional formatting → highlight cells rules → duplicate values
15. Filter by Parcel number by color

Columns to keep for time adj;

- Parcel number
- NBHD
- House number
- Street name
- Sales date

- Sales Age MO
- Sales Price (Adjusted Sale Price)
 - Permits since sale
 - New Construction

Add 4 additional columns next to Sales Price and name them:

# of Months	oldest sale SaleAgeMO – newest sale SaleAgeMO (between the two paired sales)
Diff Sale Price	=DiffSalePrice/oldest sales price
Percent Change	=DiffSalePrice/oldest sales price
Monthly change	=percentchange/#ofmonths

Calculate an average of the all the monthly change

Label it Average Monthly Time Adj and highlight yellow.

118070130	206	4008	FERNWOOD LN	11/5/2018	28	\$245,000				
118092085	211	9520	RED ROAN CT	4/26/2018	35	\$445,000	4	14600	3.28%	0.82%
118092085	211	9520	RED ROAN CT	8/2/2018	31	\$459,600				
118352281	211	6801	TIMOTHY CT	1/30/2018	38	\$387,850	26	110150	28.40%	1.09%
118352281	211	6801	TIMOTHY CT	3/16/2020	12	\$498,000				
118462086	211	1621	ROAD 80	4/2/2020	11	\$395,000	19	10000	2.60%	0.14%
118462086	211	1621	ROAD 80	9/5/2018	30	\$385,000				
119702093	208	4	APELDORN CT	7/9/2019	20	\$263,000	14	26900	10.23%	0.73%
119702093	208	4	APELDORN CT	9/11/2020	6	\$289,900				
119710420	208	5	DAISY CT	2/16/2018	37	\$215,000	15	31000	14.42%	0.96%
119710420	208	5	DAISY CT	5/14/2019	22	\$246,000				
							Average Monthly Time Adj			0.98%

The derived Average Monthly Time Adj from paired sales analysis is used to time adjust sales prices of previous year's sales using the date 12/31/20xx; the last day of the previous year.

**Note: you may need to remove outliers*

Applying Time Adjustments to Sales Ratio Study

Now that the average monthly time adj has been calculated the next step is to go back to Sales Ratio workbook and work it into the sales price.

Copy the Average Monthly Adj percentage and paste it at the bottom of sales date column of the nbhd sales worksheet

Next to AP Ratio Column insert the following 4 columns:

1. Time Adj
2. Time Adj Sales Price
3. AP Ratio of Time Adj Sales Price

- Formula to use to find Time Adj = *anchored average monthly *sale age MO* = $\$F\$54 * G42$
- Copy and paste formula to all the parcels
- Formula to use to get Time Adj Sales Price = *sales price *(1+time adj)* = $H2 * (1 + I2)$
- Formula to calculate AP Ratio of Time Adj Sales Price = *Market Value/ Time Adj Sales Price*

Now create a new Tab for each NBHD that you are studying. Example: All 301 (next to the NBHD 301 Study tab)
This will allow you to see the total inventory for each NBHD and to test your Adjustments.

0.23 R-1	5718 AUSTIN DR.
NBHD 301 STUDY	ALL 301

You will combine data from two Queries in this tab: AP Roll Year Query and Res Char Query

Go to the AP Roll Year tab and Filter by your first NBHD (you will repeat this for each NBHD you're studying)
Copy the data for the selected NBHD and paste into your New All NBHD Tab.

Keep the following columns:

- Parcel Number
- AssessedLandValue
- AssessedBuilding Value
- PriorMarket
- PriorMrktLand
- PriorMrktImpr
- Neighborhood
- Total Acres
- MiscID6 (Zoning)
- MiscID8 (ADU present)<-use a vlookup from the Res Char tab to pull this data column
- FunctionalDepOR (show's functional % amount)<-use a vlookup from the Res Char tab to pull this data column
- Functional Reason<-use a vlookup from the Res Char tab to pull this data column
- Address2
- PrimaryLand Type
- PrimaryImprovement

Once you have only the columns you need you want to put them in the following order. (Example further down)
Parcel Number, Neighborhood, Total Acres, Zoning, Address2, PrimaryLandType, PrimaryImprovement, PriorMrktLand, PriorMrktImpr, PriorMarkt (Total), AssessedLandValue, AssessedBuildingValue.

Now that it is in order, you will use VLOOKUP to bring in data from the Res Char tab

1. start by inserting two columns to the right of the PrimaryImprovement column (on your All NBHD Tab), label them
 - Object (ObjectType)
 - Style
2. Next insert three columns to the right of the PriorMarket (total) column, label them
 - SQ ft. (ResidentialArea)
 - Year Built
 - Quality (QualityOverride)

Now you are Ready to use VLOOKUP to pull in the Data from Res Char

*See notes on VLOOKUP if unsure

*Green Columns are from AP Roll Year Query, the Blue Columns are from Res Char Query, and the orange have been manually added.

A	B	C	D	E	F	G
ParcelNumber	Neighborhood	TotalAcres	Zoning	Address	PrimaryLandType	PrimaryImprovement
117330071	301	0.24	R-1	5717 AUSTIN CT	Residential City Lot	Single Family Residence
117330072	301	0.23	R-1	5721 AUSTIN CT	Residential City Lot	Single Family Residence

H	I	J	K	L	M	N	O	
Object	Style	PriorMrktLand	PriorMrktImpr	PriorMarket Total	SQ FT	Year Built	Quality	Ass
Single Family Residence	One Story	72000	283900	355900	1726	2009	2.5	
Single Family Residence	One Story	79500	288000	367500	1710	2009	2.5	

P	Q	R	
AssessedLand	AssessedBuilding	Impr. Adj	Impr
5	118600	305100	-0.05
5	123200	308800	-0.05

Now that you have all the data sorted and organized, add the following 6 Columns to the end of your All NBHD tab, and use the following formulas:

-Impr. Adj	No formula
-Impr. Value w/Adj	=AssessedBuilding*(1+Impr. Adj)
-New Assessed Value	=Impr. Value w Adj + AssessedLand
-Total Assessed per Sq ft \$	=New Assessed Value/ SQ Ft
- % Mkt Change	=(New Assessed Value-PriorMarket)/New Assessed Value

R	S	T	U	V	W	
Impr. Adj	Impr. Value w/A	New Assessed Value	Total Assessed Per Sq \$ (with Land)	% Mkt C	Comments	Re
-0.05	289845	408445	\$236.64	13%		

Now there is enough information to analyze sales data using pivot tables. This will help you group and sort your data for each NBHD and help you see the

Creating Pivot Tables for Analysis

First we want to create a Pivot table that represents the inventory of the entire NBHD. This will help you see which styles you have the most of, and which you are lacking sales data for.

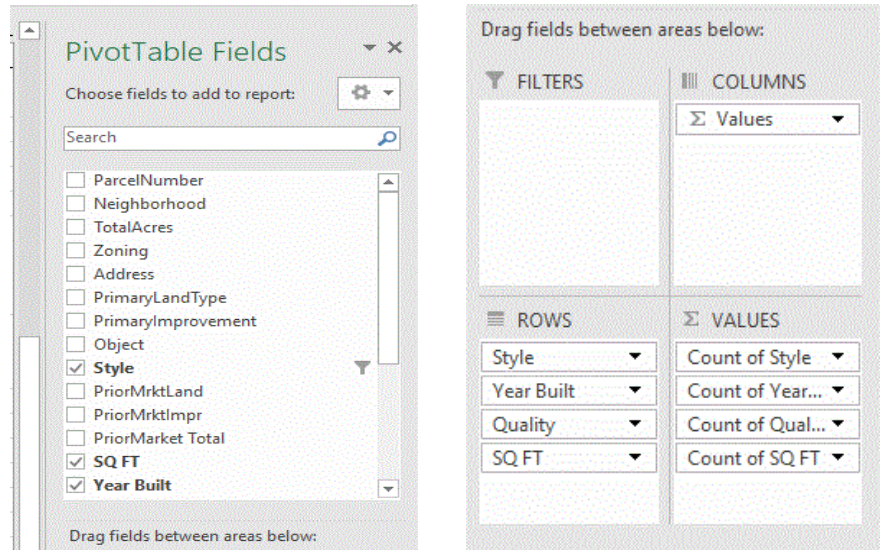
Click on a cell at the bottom of the NBHD Study worksheet after all the data (that's where the pivot tables will sit)

Insert → pivot table

In the Create PivotTable, have selected "select a table or range" and choose the data that will go into the table.

For the First Pivot Table, representing the inventory of the entire NBHD, you want to click over to the ALL NBHD tab and Highlight all of the data. Click Okay, and the Pivot Table Fields will pop up.

In the Pivot table Fields, drag the data into the rows and values.



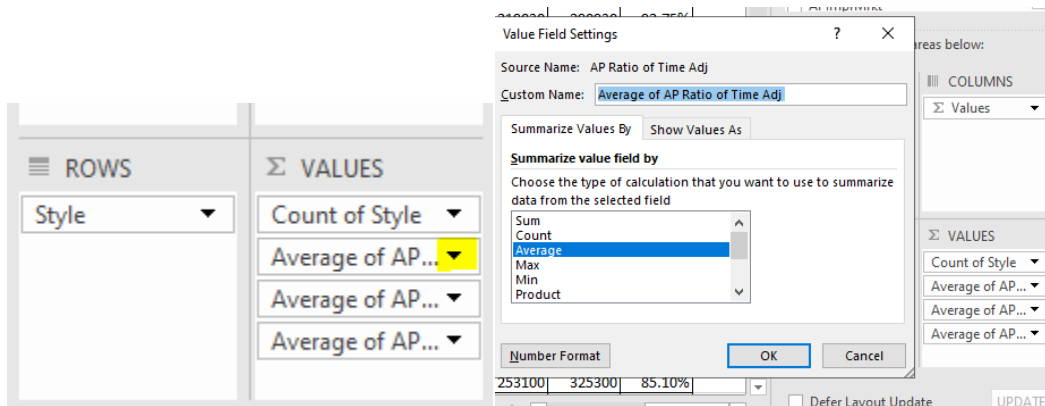
ROWS

-Style, -Year Built, Quality, and SQ FT

VALUES

Count of Style, Count of Year Built, Count of Quality, Count of SQ FT

If the data in the values is not a *Count of* but a Sum or Average, change it by clicking on the little down arrow and choosing value field settings and selecting average.



This is what NBHD 301's total inventory Pivot table looks like

	Style, Qual, Yr Built, & Sq Ft	Count of Style	Count of Year Built	Count of Quality	Count of SQ FT
6	One Story	452	452	452	452
7	Two Story	238	238	238	238
8	Grand Total	690	690	690	690

Next we need to create Pivot tables that represent the sales

The pivot tables will show where the adjustments need to be made, trying be as close as possible to 95% (or whatever

the goal is for your analysis) of the **Average of AP Ratio of the Time Adjusted Sales Price** **Always remember to separate your stratifications out in pivot form. Meaning; have a pivot that demonstrates "Sqft" along with your "before and after mkt adj ratios." Create another one for "Style", "Qual", etc. following the same format as the first. This will enable you to see what the true best and final mkt adj will be!

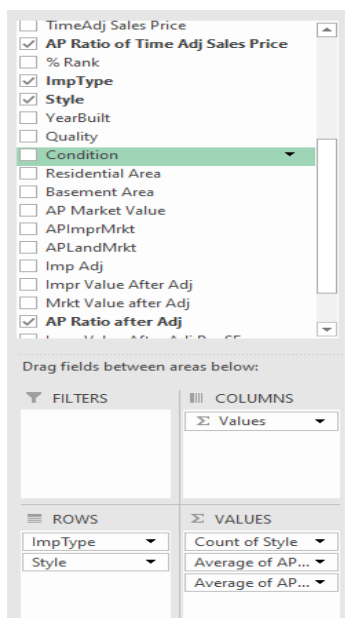
Before creating the next Pivot tables add the following 4 columns next to APLandMrkt;

Impr Adj	No Formula
Impr value after Adj	=APImprMrkt*(1+Impr Adj)
Mrkt Value after Adj	=APLandMrkt+Impr Value after Adj
AP Ratio after Adj	=Market Value after Adj/Time Adj Sales Price

Now that you have the new columns it's time to create your pivot tables.

Create a pivot table for Style:

Row Labels	Count of Style	Average of AP Ratio of Time Adj Sales Price	Average of AP Ratio after Adj
Single-famil	90	0.969140387	0.959921563
One Story	62	0.955990058	0.962541806
Two Story	28	0.998258971	0.954119597
Grand Total	90	0.969140387	0.959921563



Insert-> PivotTable

In the Create PivotTable window, have selected "select a table or range" and choose the data that will go into the table.

*For the Pivot Table, representing Style, you want to highlight all of the sales data in your NBHD Study Tab. Click Okay, and the Pivot Table Fields will pop up.

In the Pivot table Fields, drag the data into the rows and values:

ROWS

-Style

(add Imp Type if you have Townhouse and MFH)

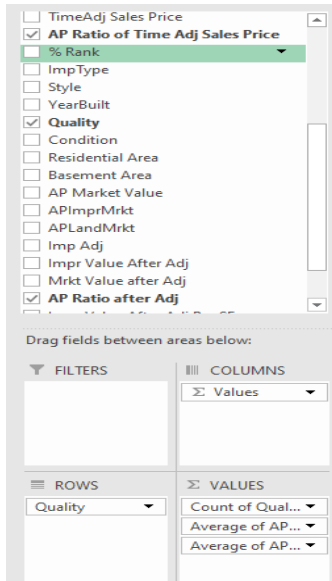
VALUES

Count of Style, Average of AP Ratio of Time Adj Sales Price, Average of AP Ratio After Adj

If the data in the values is not a *Count of* or *Average of* but a sum, change it by clicking on the little down arrow and choosing value field settings and selecting average.

Create a pivot table for Quality

Row Labels	Count of Quality	Average of AP Ratio of Time Adj Sales Price	Average of AP Ratio after Adj
2.5	13	0.922870842	0.95411764
3	76	0.974003004	0.960339777
3.5	1	1.201085523	1.003588334
Grand Total	90	0.969140387	0.959921563



Insert-> PivotTable

In the Create PivotTable window, have selected "select a table or range" and choose the data that will go into the table.

**For the Pivot Table, representing Quality, you want to highlight all of the sales data in your NBHD Study Tab. Click Okay, and the Pivot Table Fields will pop up.*

In the Pivot table Fields, drag the data into the rows and values:

ROWS

-Quality

VALUES

Count of Qual, Average of AP Ratio of Time Adj Sales Price, Average of AP Ratio After Adj

If the data in the values is not a *Count of* or *Average of* but a sum, change it by clicking on the little down arrow and choosing value field settings and selecting average.

Create a Pivot table for Quality stratified by Square Footage

Row Labels	Count of Residentia	Average of AP Ratio of Time Adj Sales Price	Average of AP Ratio after Adj
2.5	13	0.922870842	0.95411764
One Story	13	0.922870842	0.95411764
1000-1999	13	0.922870842	0.95411764
3	76	0.974003004	0.960339777
One Story	49	0.964776789	0.964776789
1000-1999	44	0.953073127	0.953073127
2000-2999	5	1.067769018	1.067769018
Two Story	27	0.990746877	0.952287422
1000-1999	1	0.882218922	0.849647281
2000-2999	13	0.967463878	0.930495266
3000-3999	13	1.02237818	0.981974973
3.5	1	1.201085523	1.003588334
Two Story	1	1.201085523	1.003588334
3000-3999	1	1.201085523	1.003588334
Grand Total	90	0.969140387	0.959921563

Insert-> PivotTable

In the Create PivotTable window, have selected "select a table or range" and choose the data that will go into the table.

For the Pivot Table, representing Quality stratified by Square foot, you want to highlight all of the sales data in your NBHD Study Tab. Click Okay, and the Pivot Table Fields will pop up.

In the Pivot table Fields, drag the data into the rows and values:

ROWS

-Quality, Style, Residential Area

VALUES

Count of Residential Area, Average of AP Ratio of Time Adj Sales Price, Average of AP Ratio After Adj

If the data in the values is not a *Count of* or *Average of* but a sum, change it by clicking on the little down arrow and choosing value field settings and selecting average.

Create a pivot table for Square Footage (no other stratification)

PivotTable Fields

Choose fields to add to report:

Search

☐ Parcel #
☐ TotalAcres
☐ NBHD
☐ Address
☐ HouseNumber
☐ StreetName
☐ Description
☐ SaleDate
☐ Sale Age MO
☐ Sales Price
☐ Time Adj
☐ TimeAdj Sales Price
☒ **AP Ratio of Time Adj Sales Price**
☐ AP Ratio After Adj

Drag fields between areas below:

FILTERS

COLUMNS

Σ Values

ROWS

Residential A...

VALUES

Count of Resi...
 Average of AP...
 Average of AP...

Sq Ft	Count of ResidentialArea	Average of AP Ratio of Time Adj Sales Price	Average of AP Ratio After Adj
1128	2	88.52%	91.57%
1366	1	92.93%	92.93%
1540	2	97.25%	93.82%
1550	1	96.96%	93.58%
1620	6	94.51%	91.11%
1704	1	101.64%	98.00%
1725	1	92.45%	89.15%
1727	2	95.18%	91.76%
1730	1	97.11%	93.61%
1982	2	98.43%	94.81%
2024	1	93.20%	89.74%
2055	1	95.01%	91.42%
2143	1	94.84%	91.26%
2148	1	101.14%	97.36%
2232	1	93.66%	90.19%
2285	1	104.17%	96.16%
2292	1	124.02%	114.45%
2368	1	104.26%	100.43%
2833	1	91.79%	84.63%
Grand Total	28	96.75%	93.34%

Follow the same instructions to create the Pivot Table above.

ROWS

-Residential Area

VALUES

Count of Residential Area, Average of AP Ratio of Time Adj Sales Price, Average of AP Ratio After Adj

Create a pivot table for Year Built

☒ **AP Ratio of Time Adj Sales Price**
☐ % Rank
☐ ImpType
☐ Style
☒ **YearBuilt**
☐ Quality
☐ Condition
☐ Residential Area
☐ Basement Area
☐ AP Market Value
☐ APImprMrkt
☐ APLandMrkt
☐ Imp Adj
☐ Impr Value After Adj
☐ Mrkt Value after Adj
☒ **AP Ratio after Adj**
☐ Impr Value After Adj Per SF

Drag fields between areas below:

FILTERS

COLUMNS

Σ Values

ROWS

YearBuilt

VALUES

Count of Year...
 Average of AP...
 Average of AP...

Row Labels	Count of YearBuilt	Average of AP Ratio of Time Adj Sales Price	Average of AP Ratio after Adj
2003-2008	17	1.024044025	0.996798381
2009-2014	27	0.974372338	0.977796481
2015-2020	15	0.94323571	0.930999381
2021-2026	31	0.947009599	0.93812492
Grand Total	90	0.969140387	0.959921563

Follow the same instructions to create the Pivot Table above.

ROWS

-Year Built

VALUES

Count of Year Built, Average of AP Ratio of Time Adj Sales Price, Average of AP Ratio After Adj

Analyzing and Applying Market Adjustments

Now that you have your Pivot tables complete, you can see the areas that need adjustments. You will need to test the adjustments and stratify by different components to see what works best. Before applying improvement adjustment, select sales data and sort by the category of adjustment. For example by style, square footage, land size, quality, or condition.

Once you are comfortable with the adjustments you've concluded to, you will want to apply them to your ALL NBHD tabs to test your analysis results based on your sales. You may need to adjust an improvement type that you have very little or no sales for. You will want to make sure the price per sq. ft. is decreasing with the increase of overall sq. ft. of the improvement. Adjustments often need to be feathered, so the changes are gradual.

You may need to look at different NBHDs if you don't have sales for a certain improvement type as well.

Example of ADJ applied to the Ratio Study NDBH Tab

	AA	AB	AC	AD	AE	AF
	Improvement Adj	Impr Value After Adj	Market Value After Adj	AP Ratio After Adj	IMPR Mrkt Value after Adj per SF	Mrkt Value after Adj per SF
97900	0.15	\$237,245	\$335,145	87.88%	\$220	\$311.47
101400	0.15	\$236,325	\$337,725	78.66%	\$220	\$313.87
101400	0.15	\$232,990	\$334,390	90.89%	\$213	\$306.22
101400	0.15	\$240,925	\$342,325	91.73%	\$221	\$313.48
102900	0.15	\$230,230	\$333,130	85.12%	\$211	\$305.06
101400	0.1	\$269,500	\$370,900	89.72%	\$195	\$268.38
101400	0.1	\$278,080	\$379,480	115.67%	\$192	\$262.07
101400	0.1	\$272,910	\$374,310	111.73%	\$188	\$258.50
103900	0.1	\$268,840	\$372,740	99.71%	\$186	\$257.42
101400	0.1	\$266,200	\$367,600	95.27%	\$184	\$253.87
102600	0.1	\$266,420	\$369,020	95.19%	\$184	\$254.85
101400	0.1	\$271,480	\$372,880	93.96%	\$187	\$257.51
101400	0.1	\$269,830	\$371,230	92.50%	\$186	\$256.37
109700	0.05	\$199,605	\$309,305	98.08%	\$130	\$201.90
102700	0.05	\$298,200	\$400,900	108.96%	\$173	\$232.27
101400	0.05	\$311,850	\$413,250	99.52%	\$181	\$239.43
106200	0.05	\$302,925	\$409,125	90.48%	\$176	\$237.04
102700	-0.05	\$269,705	\$372,405	97.06%	\$134	\$184.72
101400	-0.05	\$284,810	\$386,210	97.45%	\$141	\$191.57
103100	-0.05	\$273,980	\$377,080	94.32%	\$136	\$187.04
101400	-0.05	\$267,045	\$368,445	92.13%	\$132	\$182.76
101400	-0.05	\$267,045	\$368,445	90.33%	\$132	\$182.76
97100	-0.05	\$272,080	\$369,180	88.13%	\$135	\$183.13
121000	-0.05	\$282,055	\$403,055	95.98%	\$140	\$199.93
96300	-0.05	\$276,260	\$372,560	88.65%	\$137	\$184.80
124400	-0.05	\$268,660	\$393,060	87.89%	\$133	\$194.97
			Average	94.50%		

Quintile Analysis

After all the analysis and Adjustments are complete insert column next to AP Ratio of Time Adj sale price and label it Percent Rank.

In the column of Percent Rank's 1st cell type in the formula:

=PERCENTRANK.INC(anchored time adj sales price column, single time adj sale price)

	N	O	P	Q	R
	Time Adj Sales Price	AP Ratio of Time Adj Sales Price	Percent Rank	ImpType	Style
.090	\$381,360	80%	=PERCENTRANK.INC(\$N\$2:\$N\$27,N2)		
.115	\$429,352	71%	PERCENTRANK.INC(array, x, [significance])	tory	
.051	\$367,920	83%	12%	Single-family Res	One Story
.051	\$373,176	83%	20%	Single-family Res	One Story

Drag the formula down to apply to all the parcels.

After percent rank has been established build a quintile table as follows;

Quintile	
<=20%	1
20-40	2
40-60	3
60-80	4
>80	5
	VEI

To find the percentage of each quintile add another column and enter the following formulas;

<=20%	1	=AVERAGEIF(percent rank column, "<=.2",AP Ratio after Adj column)
20-40	2	=AVERAGEIFS(AP Ratio after Adj column, percent rank column,">.2", percent rank column,"<=.4")
40-60	3	=AVERAGEIFS(AP Ratio after Adj column, percent rank column,">.4", percent rank column,">=.6")
60-80	4	=AVERAGEIFS(AP Ratio after Adj column, percent rank column,">.6", percent rank column,"<=.8")
>80	5	=AVERAGEIF(percent rank column, ">.8",AP Ratio after Adj column)

You will use this as a tool and guide when selecting your final stratification that will determine your final mkt adj's for each neighborhood and/or group of sales

Add (VEI) Vertical Equity Index Formula as follows: $=(((\text{MAX}(\text{average ratio of the quintile})-\text{MIN}(\text{average ratio of the quintile}))/\text{AVERAGE}(\text{average ratio of the quintile})))$

	Quintile						
	<=20%	1	96.53%				
	20-40	2	89.18%				
	40-60	3	94.65%				
	60-80	4	95.27%				
	>80	5	97.80%				
	VEI	=((MAX(L47:L51)-MIN(L47:L51))/AVERAGE(L47:L51)))					
			MAX(number1, [number2], ...)				

As a guideline VEI values above 14.0 indicate vertical Inequity; values between 14 and 7 indicate Acceptable verticle equity; values below 7 indicate Good verticle equity; below 3.5 indicate Excellent

Measures of Uniformity are important and are looked at by the DOR for potential red flags in ratio studies.

The criteria for uniformity for the Residential Revaluation Report is as follows;

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* most widely used measure of uniformity in ratio studies. IAAO standards are as follows:

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.

Coefficient of Variation (COV) – Standard error divided by the mean of the dependent variable. 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.

Once you have decided on your final Mkt Adj's and applied your final stratification to your sales study make sure to clearly indicate what your Mkt Adj's are by entering them next to the pivot table that demonstrates the final stratification chosen and highlight in yellow as seen below:

Row Labels	Count of Qual	Average of Ap Ratio	Average of Ratio After Adj	Mkt Adj's
208	10	104.24	95.44%	Fair+, A, A+; -0.15
Single-family Residence	10	104.24	95.44%	G, G+, E; -0.05
2.5	3	105.67	95.61%	
3	4	107.65	97.54%	
3.5	1	110.00	97.12%	(only 1 sale)
4	2	92.40	90.15%	(only 2 sales)
Grand Total	10	104.24	95%	

Finish by highlighting your highest ratios (or ratios over 100% in a salmon color) and in the "Comments/Notes" column add "BOE Sheet Justifies Value". **As seen below:

lue dj	New Land Value	Impr Value	Impr Adj	Impr Value After Adj	Sales Price \$ Pr. Sq_Ft	Assessed \$ Pr. Sq_Ft	Market Value After Adj	Ratio After Adj	Comments
2800	62100	250700	0.05	263235	\$128.13	\$126.62	\$325,335	99.0%	see listing! Extras! 100% green built; concrete walls= func; -5%
1200	47600	223600	0.05	234780	\$119.87	\$120.03	\$282,380	100.1%	
9400	38900	200500	0.05	210525	\$142.10	\$125.69	\$249,425	90.1%	
6100	45600	200500	0.05	210525	\$130.52	\$125.76	\$256,125	97.0%	
2800	34700	178100	0.05	187005	\$140.69	\$123.93	\$221,705	89.8%	
0300	45200	185100	0.05	194355	\$147.30	\$138.13	\$239,555	94.9%	
4400	34700	159700	0.05	167685	\$141.46	\$122.85	\$202,385	88.8%	
8800	45500	173300	0.05	181965	\$151.48	\$142.16	\$227,465	95.0%	
0500	41900	178600	0.05	187530	\$161.86	\$146.51	\$229,430	92.1%	
0600	44800	185800	0.05	195090	\$144.27	\$157.33	\$239,890	107.2%	BOE Sheet Justifies Value
8000	44800	183200	0.05	192360	\$158.36	\$155.13	\$237,160	98.3%	
2500	44800	177700	0.05	186585	\$156.69	\$150.47	\$231,385	96.8%	
7100	56700	210400	0.05	220920	\$125.18	\$131.89	\$277,620	104.2%	BOE Sheet Justifies Value
3900	44800	179100	0.05	188055	\$158.48	\$151.66	\$232,855	96.5%	
4400	34700	149700	0.05	157185	\$165.02	\$137.64	\$191,885	86.0%	
								95.73%	

Testing Your Final Market Adjustments

Finally you are now ready to test your analysis by using your final market adj's applied in your ratio study! You will want to select the highest sales ratios in each nbhd and complete a "BOE Sheet" or Sales Comp Sheet as seen below:

SUBJECT			SALE 2			SALE 3		
Parcel #	117510604	Parcel #	117510626	Parcel #	117510622	Parcel #	117510622	
Owner	GRIFFIN, JAG G & LESLIE A	Owner	RIEKE, PHILIP & NANCY	Owner		Owner		
Address	3514 JULIE LN	Address	7203 COURTNEY CT	Address		Address	7216 COURTNEY CT	
NBHD	214	NBHD	214	NBHD		NBHD	214	
Deed #	SWD-1920048	Deed #	SWD-1914955	Deed #		Deed #		
Sale Date	8/26/2020	Sale Date	6/10/2020	Sale Date		Sale Date	4/14/2020	
Sale Price	\$411,848	Sale Price	\$422,940	Sale Price		Sale Price	\$417,777	
Parcels in Sale	1	Parcels in Sale	1	Parcels in Sale		Parcels in Sale	1	
Year Built	2020	Year Built	2020	Year Built		Year Built	2020	
Style/Class	One Story	Style/Class	One Story	Style/Class		Style/Class	One Story	
Sq Ft	2068	Sq Ft	2034	Sq Ft		Sq Ft	2048	
Bsmt	0	Bsmt	0	Bsmt		Bsmt	0	
Quality	Good	Quality	Good	Quality		Quality	Good	
Condition	Average	Condition	Average	Condition		Condition	Average	
Garage	Attached Garage (SF) 668	Garage	Attached Garage (SF) 668	Garage		Garage	Attached Garage (SF) 725	
Sale Ratio	104.75%	Sale Ratio	95.43%	Sale Ratio		Sale Ratio	97.30%	
Price per SQ.FT.	\$155.25	Price per SQ.FT.	\$162.65	Price per SQ.FT.		Price per SQ.FT.	\$158.78	
Comments		Comments		Comments		Comments		

You should see your highest ratios justified by the sales comps used in your sales comp sheets for each highest sales ratio AND also the highest percent change in each reval neighborhood. 😊 IF not you still have time to make any necessary changes by following this process!

Once you have tested the parcels with the highest sales ratios, an additional check and tool you can utilize is to search current listings for each nbhd in your revaluation area and compare them to your final property values. In an appreciating market the listings you pull will be at higher asking prices or near your final value for comparable properties; and in a depreciating market you will most likely see them falling below... Listings are not used as "market data" to set property values they are used as "indicators" and can be helpful in your analysis process!

The Home Stretch!

Once your adjustments have been loaded into T2 by the chief Appraiser, the last step is to check that the adjustments in T2 match those in your study.

Pull a New Power Query of APRollYear, edit the Query by the NBHDs in your studies, then close and load the Query.

- add three new columns to the end of your **ALL NBHD tabs**, label them;
- Rounded Total Value
- updated T2 Value
- Match?

Repeat for each NBHD

T	U	V	W	X	Y	Z
New Assessed Value	Total Assessed Per Sq \$ (with Land)	% Mkt Cl	Comments	Rounded Total Value	updated T2 Value	Match?
408445	\$236.64	13%		408400	408400	TRUE
416560	\$243.60	12%		416600	416600	TRUE
466625	\$217.24	11%		466600	466600	TRUE
412610	\$239.06	12%		412600	412600	TRUE

- The first step is to sort the New APRollYear query, and each ALL NBHD tab in Parcel Number order.
- Because T2 rounds the value to the nearest 100, the second step is to round the New Assessed values.

Rounded Total Value Formula =ROUND(NewAssessedValue,-2) Formula in above example =ROUND(T2,-2)

-Once that is done, you use VLOOKUP to pull the data from the TotalMarketValue Column of the APRollYear query into the updated T2 Value column of your ALL NBHD tab.

	A	B	C	D	E	F	G
1	ParcelNumber	RollYear	ParcelType	ParcelDescription	AssessmentType	IsExempt	TotalMarketValue
2	116090067	2024	Active		Real Property	No	411500
3	116090068	2024	Active		Real Property	No	372600
4	116090069	2024	Active		Real Property	No	322300

-Lastly, check if the columns match. Any false results need to be looked into.

Match Formula =Rounded Total Value=Updated T2 Value Formula in above example =X2=Y2

You did it!

