



**STATE OF WASHINGTON**  
**DEPARTMENT OF REVENUE**

July 15, 2010

The Honorable Dale Washam  
Pierce County Assessor-Treasurer  
2401 South 35th Street, Room 142  
Tacoma, Washington 98409

Dear Dale:

Thank you for your letter dated July 12, 2010 and the continued discussion about completion of the Pierce County assessment roll.

**Certification of Assessment Rolls**

The Department of Revenue (DOR) does not have a standard “approved form” for creation of the assessment roll. Assessors use a wide variety of systems for developing and listing the assessment rolls. Assessors must choose the format that works best for them and their local Board of Equalization. If you transmit the assessment roll in a written listing or digital format, consistent with RCW 84.40.320, it will meet with DOR’s approval.

RCW 84.40.320 provides:

*The assessor shall add up and note the amount of each column in the detail and assessment lists in such manner as prescribed or approved by the state department of revenue, as will provide a convenient and permanent record of assessment. The assessor shall also make, under proper headings, a certification of the assessment rolls and on the 15th day of July shall file the same with the clerk of the county board of equalization for the purpose of equalization by the said board. Such certificate shall be verified by an affidavit, substantially in the following form:*

*State of Washington, . . . . . County, ss.*

*I, . . . . ., Assessor . . . . ., do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 19. . . ., so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law, one hundred percent of the true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe.*

*. . . . ., Assessor*

*Subscribed and sworn to before me this . . . . day of . . . . ., 19. . . .  
(L. S.) . . . . ., Auditor of . . . . . county.*

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*PROVIDED, That the failure of the assessor to complete the certificate shall in nowise invalidate the assessment. After the same has been duly equalized by the county board of equalization, the same shall be delivered to the county assessor.*

RCW 84.40.320 clearly provides for two separate components in the process of transmitting the assessment roll to the Board of Equalization (Board):

- (1) delivery of the assessment roll to the Board; and
- (2) certification of the assessment roll by an affidavit.

RCW 84.40.320 imposes a statutory obligation on county assessors to not only deliver, but also to certify the assessment rolls by means of a certificate and affidavit to their respective county boards of equalization by July 15<sup>th</sup> of each year.

Even if you choose not to sign the affidavit, the statute still requires that you deliver the assessment roll to the Board, allowing the assessment process to continue. The Board may not begin hearing appeals until you close the assessment roll and deliver it to the Board. Delivery of the assessment roll to the Board in a timely manner provides taxpayers their opportunity for due process if they disagree with your valuation.

### **Physical Inspections**

The Department recognizes your continued concern about the inspections that were not completed before you were elected as the Pierce County Assessor-Treasurer. As noted in my prior letter, the Department has been working with members of your staff to address and modify your revaluation plan in your effort to complete the physical inspections that were missed. We commend your staff's efforts to catch up with these inspections, and we are aware that not all of the missed inspections will be completed this year. This is why we approved modifications to your original revaluation plan.

We also agree with you that the purpose of the required inspections is to verify whether attributes of the property have changed. However, missed inspections only adversely affect the value of a property if there were significant changes to the individual property since the property was last inspected. As you catch up with the inspections, it will become clear which properties, if any, were incorrectly valued because changes were not found in the assessment year when the inspection should have been made originally. If belated inspections reveal that no attributes were changed, you can be confident that taxpayers were not adversely affected.

### **Summary**

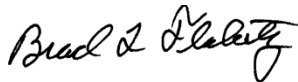
Thank you for clarifying that your comment regarding the presumption of correctness imposed by RCW 84.40.0301 was an expression of your opinion. The Department will continue to advise the Board that the valuation determined by your office is entitled to the presumption of correctness and that taxpayers must present clear, cogent, and convincing evidence to prove that value is incorrect.

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Your staff is making progress on the inspection of properties. With the cooperation of the Board and the Department, you have the opportunity to overcome any of the shortcomings of the previous assessor's administration and to protect every taxpayer's right to a fair, uniform system of assessment.

We agree that it is your job to look out for the best interests of the taxpayers in Pierce County. In our oversight role, the Department of Revenue must protect the interests of all taxpayers in Pierce County and in every county in Washington. That includes ensuring taxing districts are able to collect the revenues needed to fund vital public services such as police, fire, and hospital services while preserving the rights of taxpayers to due process in the event they disagree with their property assessments. In that regard, it is in the best interests of you, your office, the citizens of Pierce County, and the citizens of the state of Washington for you to deliver the assessment rolls to the Pierce County Board of Equalization as assessors are required to do under RCW 84.40.320.

Sincerely,



Brad Flaherty  
Assistant Director  
Property Tax Division

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cc: The Honorable Christine Gregoire, Governor  
The Honorable Rob McKenna, Attorney General  
Cindi Holmstrom, Director, Department of Revenue