

WAC 458-53-105 Review procedures for county studies. (1) **Department to monitor compliance.** The department shall review a sales assessment study produced by a county in order to monitor compliance with the rules in this chapter.

(2) **Elements to be verified.** Elements of the county sales study that may be verified include, but are not limited to:

(a) Property identification;

(b) Land use code classification;

(c) Properties reported on real estate excise tax affidavits that were transferred using a warranty deed or real estate contract;

(d) Sales month identification;

(e) Deletion practices and identification;

(f) Computation procedures, including whether the sales value used was one hundred percent or whether the sales value was reduced by one percent;

(g) Sales and assessment values; and

(h) Revaluation assessment practices.

(3) **Findings to be discussed with assessor.** Ratio study review findings will be discussed with the individual county assessor and/or the assessor's staff upon completion of the department's review. Any errors in data or procedure discovered shall be corrected for the current and future year's studies.

[Statutory Authority: RCW 84.08.010, 84.08.070 and 84.48.075. WSR 96-05-002, § 458-53-105, filed 2/8/96, effective 3/10/96.]