

WAC 458-53-080 Real property sales sample selection. (1) **Sales included.** Except as provided in subsection (2) of this section, the sales study shall consider all transactions involving a warranty deed or a real estate contract that occurred during the twelve-month period described in WAC 458-53-070(2). Sales of mobile homes located on land owned by the owner of the mobile home shall also be included in the real property ratio study when the mobile home meets the definition of real property as defined in RCW 84.04.090. Sales of mobile homes on leased land should be included in the invalid sales report utilizing a code 27 and the comment "MH on leased land." In the case of a county generated sales study (see WAC 458-53-100), the county may use a representative sample of all such transactions with the prior written approval of the department.

(2) **Sales excluded.** Sales or transfers of real property involving instruments other than a warranty deed or real estate contract shall not be considered in the sales study. The following types of sales transactions are examples of sales to be excluded from the sales study, regardless of the type of sale instrument used. Differences from the numerical coding designations set forth in this example may be used by individual counties with prior approval from the department.

NUMERICAL CODE	TYPE OF TRANSACTION
1	Family - A sale between relatives.
2	Transfers within a corporation by its affiliates or subsidiaries.
3	Administrator, guardian or executor of an estate.
4	Receiver or trustee in bankruptcy or equity.
5	Sheriff or bailee.
6	Tax deed.
7	Properties exempt from taxation (nonprofit, government, etc.).
8	Individual sales with assessment-to-sales ratios of less than twenty-five percent or greater than one hundred seventy-five percent except as provided in WAC 458-53-070.
9	Quitclaim deed.
10	Gift deed; love and affection deed.
11	Seller's or purchaser's assignment of contract or deed - Transfer of interest.
12	Correction deed.
13	Trade - Exchange of property between same parties.
14	Deeds involving partial interest in property, such as one-third or one-half interest. (If transfer involves total interest i.e., one hundred percent of the property, sale is valid.)
15	Forced sales - Transfers in lieu of imminent foreclosure, condemnation or liquidation.
16	Easement or right of way.
17	Deed in fulfillment of contract.
18	Property physically improved after sale.
19	Timber or forest land.

NUMERICAL**CODE****TYPE OF TRANSACTION**

- 20 Bare lots platted within the twelve-month time period described in WAC 458-53-070(2), with less than twenty percent sold.
- 21 Plottage - When a larger unit of land is being assembled and an adjoining property is sold at a price significantly different from the price of property of a similar type.
- 22 \$1,000 sale or under.
- 23 Lease - Assignment, option, leasehold.
- 24 Classified as "current use" under chapter 84.34 RCW as of date of sale.
- 25 Change of use where rezoning takes place.
- 26 Current year segregations that have not been appraised.
- 27 Other - Necessary to identify reason.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.075. WSR 16-11-031, § 458-53-080, filed 5/10/16, effective 6/10/16; WSR 96-05-002, § 458-53-080, filed 2/8/96, effective 3/10/96. Statutory Authority: RCW 84.48.075. WSR 84-14-039 (Order PT 84-2), § 458-53-080, filed 6/29/84; WSR 83-16-050 (Order PT 83-2), § 458-53-080, filed 8/1/83; WSR 79-11-029 (Order PT 79-3), § 458-53-080, filed 10/11/79.]