



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

January 17, 2013

**TO:** All County Assessors  
**FROM:** Deb Mandeville, Ratio Specialist  
Property Tax Division

*Deb Mandeville*

**SUBJECT: DOR ANNUAL REAL PROPERTY RATIO STUDY SALES  
STUDY TIMEFRAME**

Due to the current economic environment and the decreasing number of sales over the last number of years, the Department of Revenue (Department) began a discussion with the Assessors' Ratio Subcommittee in February 2012. It regarded expanding the sales study period for the Department's annual real property ratio study.

The original proposal was brought before the assessors' group as a whole at the June 2012 annual WSACA Conference in Snohomish County. That proposal was, beginning with the 2014 ratio study, to expand the timeframe from the current eight-month period (August 1 of the previous year through March 31 of the assessment year) to 12 months (July 1 of the previous year through June 30 of the assessment year).

The assessors appeared to be supportive of expanding the sales study timeframe to 12 months. This would not only potentially increase the number of valid sales, thus increasing the statistical reliability of the study, but would also incorporate sales occurring during the summer months.

However, a number of assessors voiced concerns regarding the proposed timeframe itself. After the meeting, the Department received written comments re-stating those concerns. Those concerns were factored into the final decision regarding the sales study period.

**Decisions**

Beginning with the 2014 annual real property ratio study, the sales study timeframe will be May 1 of the previous year through April 30 of the current assessment year.

This will increase the overall timeframe from eight months to 12 months, but won't move the sales period significantly beyond the January 1 assessment date.

Counties will need to finish up the 2013 real property ratio study as they normally would, tracking and reporting sales from August 1, 2012 through March 31, 2013.

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Then counties need to begin tracking sales beginning May 1, 2013 and continuing on through April 30, 2014 for the 2014 ratio study.

### **Questions**

If you have questions or concerns, please contact me by phone at (360) 534-1406 or by email at [debm@dor.wa.gov](mailto:debm@dor.wa.gov).

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