

# SWW-ICC

# The Assessor's Office

Presented by Assessor Peter Van Nortwick

# Assessor Peter Van Nortwick

Peter has served as Assessor since 2011. Peter is 4<sup>th</sup> generation Washingtonian and grew up in what is now the City of New Castle.

Peter attended Hazen High School in Renton, WA. Peter is a proud Husky having graduated from the University of Washington.

Prior to being elected Assessor, Peter owned an appraisal company and is a Certified General Appraiser.

Peter is married to Kate and has 3 children and 2 grandchildren



# Duties of the Assessor

- Map and List all property in the county
- Value property for the purpose of taxation
- Determine and enforce the highest lawful levy for each taxing district
- Determine the tax rates and prepare the tax roll
- Manage the Senior Exemption and Current Use property tax programs
- Manage the annexation process

# Joint Lobby



Treasurer Alishia Topper

- Bills and Collects Property Taxes
- Receives County Funds



Assessor Peter Van Nortwick

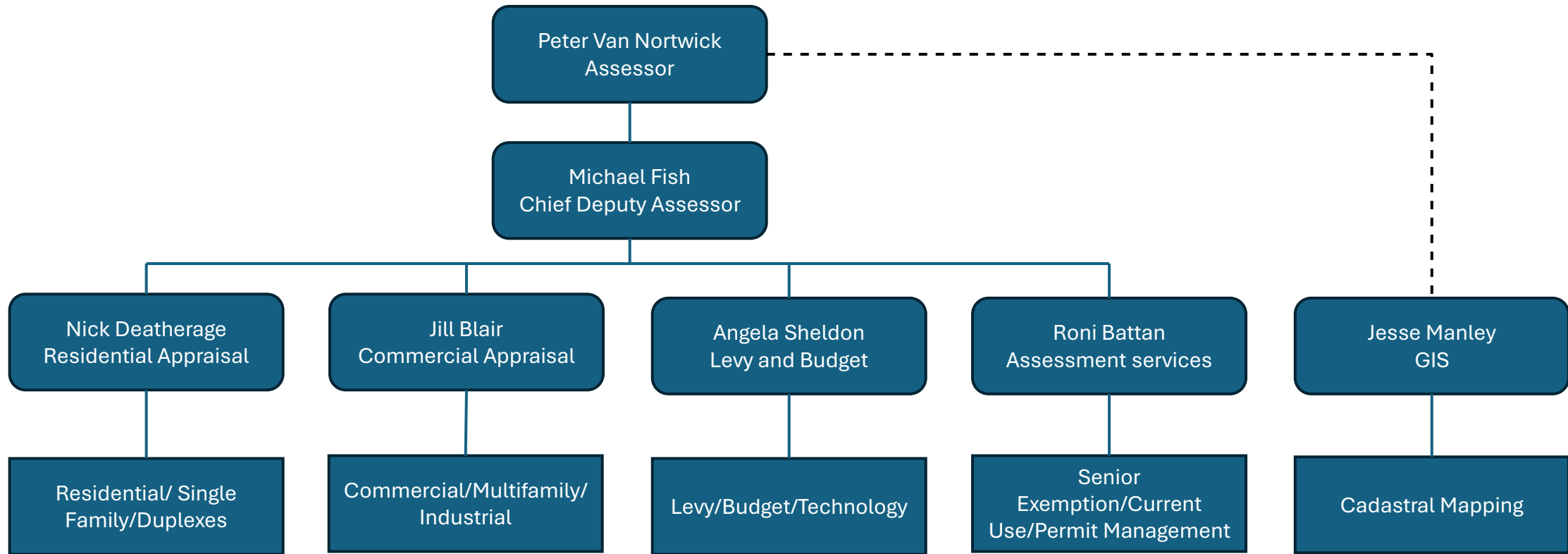
- Senior Exemptions
- Current Use
- Name Changes



Auditor Greg Kimsey

- Recording Documents
- Marriage Licenses

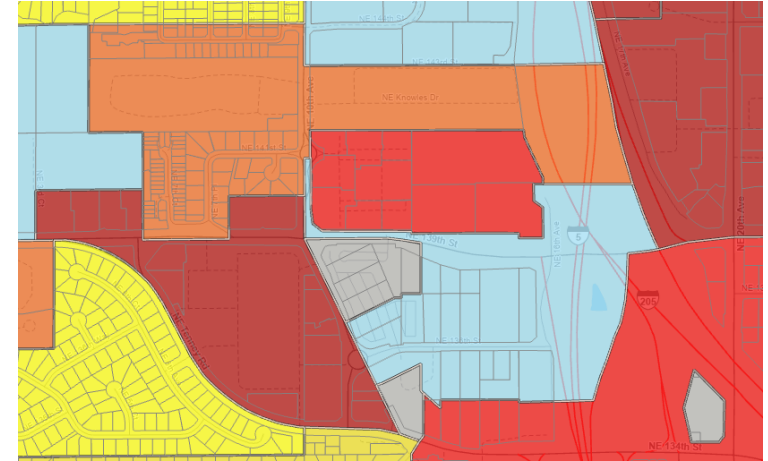
# Assessor's Office Leadership



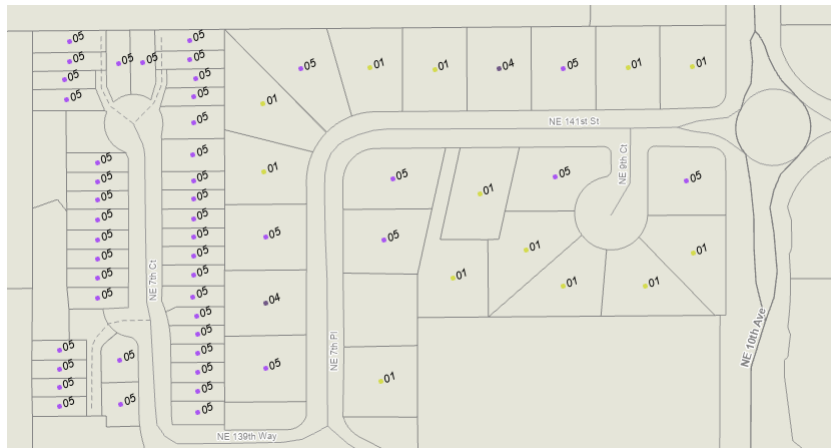
# Mapping and Listing



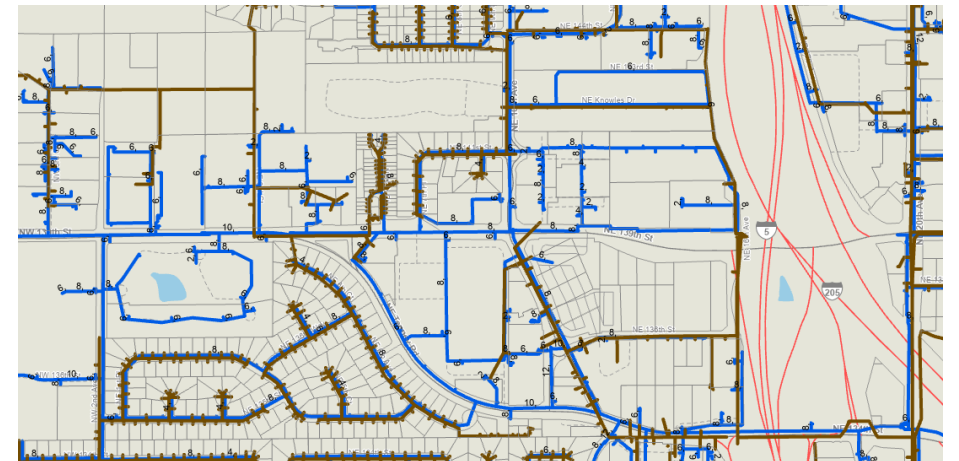
Environmental



Zoning



Home Style



Utilities

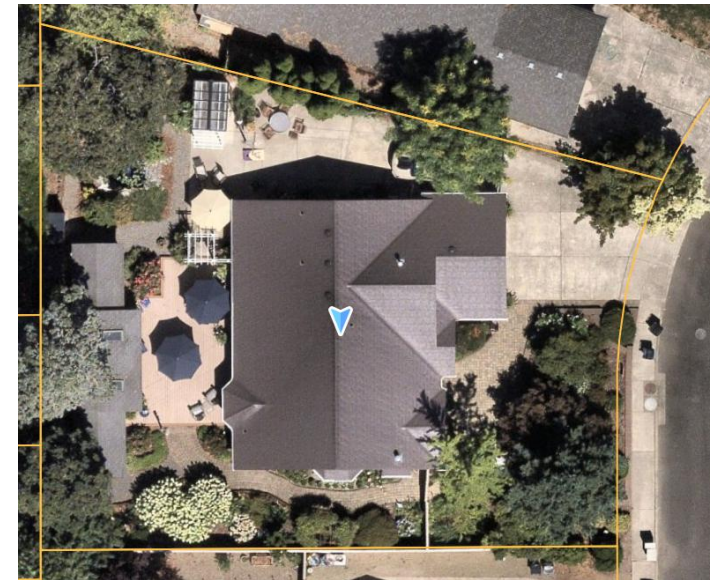
# Imagery



Streetlevel- Cyclomedia



Oblique-Nearmap

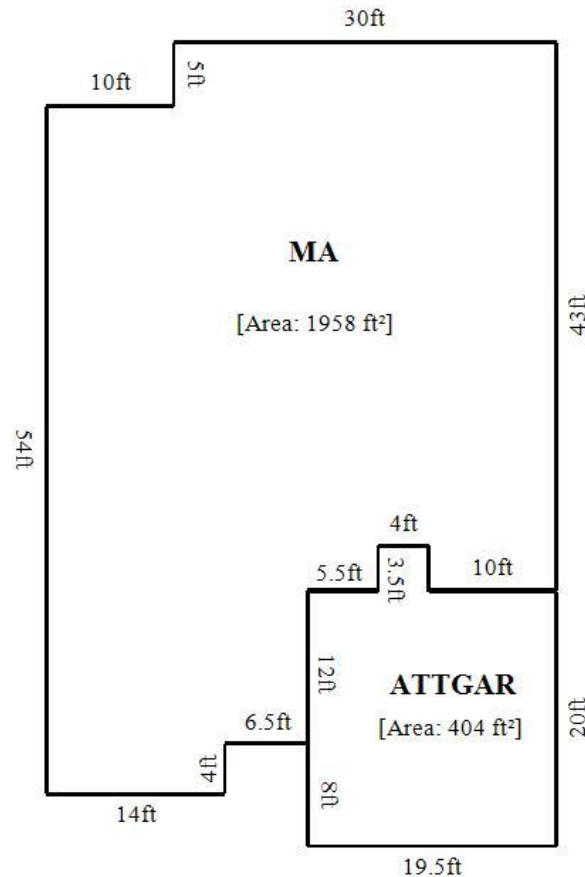


Vertical-Nearmap

# Listing of Property

*PID 986032-366*  
*6.24.2015*

*LENNAR "ENDICOTT"*



## Building 1

### Summary Information

|                                               |                |
|-----------------------------------------------|----------------|
| Building Style                                | RANCH          |
| Number of Bedrooms                            | 3              |
| Number of Bedrooms Approved for Septic System | no data        |
| FULL BATH                                     | 2              |
| HEAT TYPE                                     | FA             |
| A/C                                           | Y              |
| Fireplace                                     | FIRE1-SIN 1.00 |

### Details 1

|                      |             |
|----------------------|-------------|
| ATTACHED GARAGE      | 404 sq. ft. |
| Effective Year Built | 2015        |
| Actual Year Built    | 2015        |
| Building Type        | RESIDENTIAL |
| Construction Quality | AVERAGE     |
| Condition            | AVERAGE     |

### Details 2

|                      |              |
|----------------------|--------------|
| MAIN                 | 1958 sq. ft. |
| Effective Year Built | 2015         |
| Actual Year Built    | 2015         |
| Building Type        | CONVENTIONAL |
| Construction Quality | AVERAGE      |
| Condition            | AVERAGE      |

# ANSI Z765 Standards

- Measured from the exterior finished surface of the outside.
- Ceiling height of at least 7'. Sloped ceilings 50% must be 7' or higher and no portion under 5' counts toward square footage
- Any space partially or completely below grade is calculated separately from the main GLA

# Bedroom Requirements

- Minimum 70 sf with minimal horizontal dimension of 7 feet
- No wall sorter than 5'
- Window with an opening of at least 5.7 sf.
- Minimum window 24 tall by 20 wide
- Direct access to common area or exterior exit.
- Room must have proper heating
- Proper airflow through windows
- Direct to a hall or common area, can not pass through another room.
- Closets is not a requirement.
- Basement bedrooms must meet same criteria.

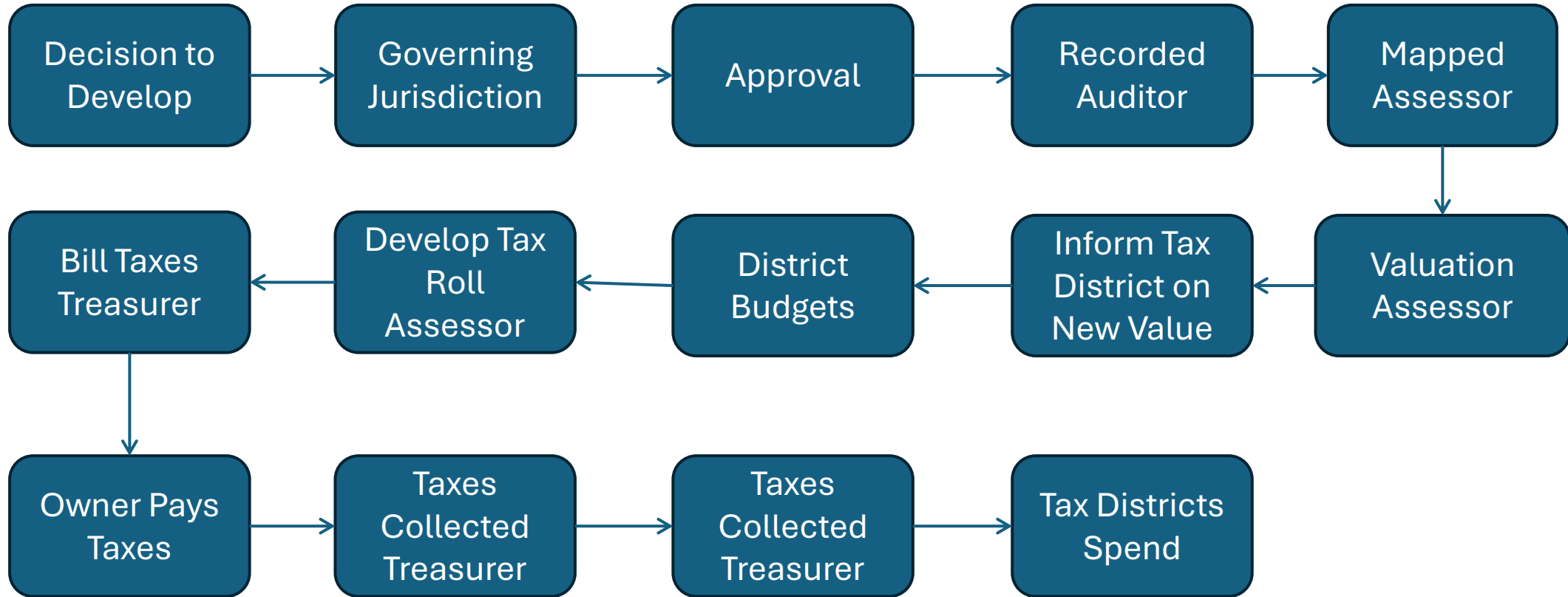
# Property Characteristics

1. Property Groups- Residential, Commercial, Industrial, Agricultural, Personal
2. Property Use- Single Family, Multi-family, Retail, Office, Warehouse, etc.
3. Property Style- Ranch, Two-Story, 1.5 Story, Low Rise, Mid Rise, High Rise
4. Property Type- Conventional, Manufactured, Tip up
5. Property Class- Fair, Average, Good, Excellent, Class A etc.
6. Property Measurements- Gross Living Area, Garage, Basement, Common, Rentable
7. Property Age- Actual age, Effective age
8. Property Condition- Poor, Worn, Average, Good, Excellent

# Valuation Approaches

1. Sales Comparison Approach
2. Income Approach
3. Cost Approach

# Subdivision Development Process



# Permit RCWs

RCW 19.27.140 Copy of permit to county assessor. A copy of any permit obtained under the state building code for construction or alteration work of a total cost or fair market value in excess of five hundred dollars, shall be transmitted by the issuing authority to the county assessor of the county where the property on which the construction or alteration work is located. The building permit shall contain the county assessor's parcel number. [1989 c 246 s 5.]

# Assessor Timeframe

RCW 36.21.070

New construction building permits—Appraisal of building.

Upon receipt of a copy of a building permit, the county assessor shall, within twelve months of the date of issue of such permit, proceed to make a physical appraisal of the building or buildings covered by the permit.

# Deadline for Placing New Construction

RCW 36.21.080

New construction building permits—When property placed on assessment rolls.

The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year.

# Failure to Pick Up New Construction

Omitted property and omitted value

RCW 84.40.040 requires property to be listed each year. When property or value has been omitted from the assessment roll it is not considered “new construction” with respect to the valuation date. Therefore, it is not considered “new construction” for levy calculation purposes. Omitted property should not be tracked as improvements to property or new construction and is not allowed to be added to a taxing district’s levy amount outside the 101% levy limit.

# Impact to districts

**Failure to get permits and associated plans to the Assessor directly impacts your jurisdiction's ability to add new property tax revenue.**



Questions!