WAC 458-53-030  Stratification of assessment rolls—Real property.  (1) Introduction. This rule explains the stratification process for real property. The stratification process is the grouping of real property within each county into homogeneous classifications based upon certain criteria in order to obtain representative samples. Stratification is used in determining the number of appraisals to be included in the ratio study and also for ratio calculation. The county's most current certified assessment rolls are used for stratification. Counties must stratify rolls using a land use code stratification system as prescribed by the department. (See RCW 36.21.100.)

(2) Stratification - Parcel count and total value - Exclusions. The stratification of the real property assessment rolls must include a parcel count and a total value of the taxable real property parcels in each stratum, excluding the following:

(a) Designated forest lands. (See chapter 84.33 RCW);
(b) Timberland classified under chapter 84.34 RCW. (See RCW 84.34.060);
(c) Current use properties in those counties where a separate study is conducted pursuant to WAC 458-53-095(3);
(d) State assessed properties; and
(e) State-owned game lands as defined in RCW 77.12.203(2).

(3) Stratification - By county. For the real property ratio study, the assessment roll must be stratified for individual counties according to land use categories and substratified by value classes as determined by the department. Stratification will be reviewed at least every other year by the department to determine if changes need to be made to improve sampling criteria. After the strata have been determined, the department will notify the counties of the strata limits, and each county must provide the department with the following, taken from the county's assessment rolls:

(a) A representative number of samples, as determined by the department, in each stratum, together with:
   (i) The name and address of the taxpayer for each sample;
   (ii) The land use code for each sample;
   (iii) The previous year's assessed value for each sample;
   (iv) The current year's assessed value for each sample; and
   (v) The actual number of samples;
(b) The total number of real property parcels in each stratum; and
(c) The total assessed value in each stratum for both the previous year and the current year.

(4) Counties to provide information timely. The stratification information described in subsection (3) of this rule must be provided by the counties to the department in a timely manner to enable the department to certify the preliminary ratios in accordance with WAC 458-53-200(1). Failure to provide the information in a timely manner will result in the department using its best estimate of stratum values to calculate the real property ratio.

(5) Standard two-digit land use code. The following two-digit land use code will be used as the standard to identify the actual use of the land. Counties may elect to use a more detailed land use code system using additional digits, however, no county land use code system may use fewer than the standard two digits.

RESIDENTIAL
11  Household, single family units
12  Household, 2-4 units
13 Household, multiunits (5 or more)
14 Residential condominiums
15 Mobile home parks or courts
16 Hotels/motels
17 Institutional lodging
18 All other residential not elsewhere coded
19 Vacation and cabin

MANUFACTURING
21 Food and kindred products
22 Textile mill products
23 Apparel and other finished products made from fabrics, leather, and similar materials
24 Lumber and wood products (except furniture)
25 Furniture and fixtures
26 Paper and allied products
27 Printing and publishing
28 Chemicals
29 Petroleum refining and related industries
30 Rubber and miscellaneous plastic products
31 Leather and leather products
32 Stone, clay and glass products
33 Primary metal industries
34 Fabricated metal products
35 Professional scientific, and controlling instruments; photographic and optical goods; watches and clocks-manufacturing
36 Not presently assigned
37 Not presently assigned
38 Not presently assigned
39 Miscellaneous manufacturing

TRANSPORTATION, COMMUNICATION, AND UTILITIES
41 Railroad/transit transportation
42 Motor vehicle transportation
43 Aircraft transportation
44 Marine craft transportation
45 Highway and street right of way
46 Automobile parking
47 Communication
48 Utilities
49 Other transportation, communication, and utilities not classified elsewhere

TRADE
50 Condominiums - Other than residential condominiums
51 Wholesale trade
52 Retail trade - Building materials, hardware, and farm equipment
53 Retail trade - General merchandise
54 Retail trade - Food
Retail trade - Automotive, marine craft, aircraft, and accessories
Retail trade - Apparel and accessories
Retail trade - Furniture, home furnishings and equipment
Retail trade - Eating and drinking
Other retail trade

SERVICES
Finance, insurance, and real estate services
Personal services
Business services
Repair services
Professional services
Contract construction services
Governmental services
Educational services
Miscellaneous services

CULTURAL, ENTERTAINMENT AND RECREATIONAL
Cultural activities and nature exhibitions
Public assembly
Amusements
Recreational activities
Resorts and group camps
Parks
Not presently assigned
Not presently assigned
Other cultural, entertainment, and recreational

RESOURCE PRODUCTION AND EXTRACTION
Agriculture (not classified under current use law)
Agriculture related activities
Agriculture classified under current use chapter 84.34 RCW
Fishing activities and related services
Mining activities and related services
Marijuana grow operations
Not presently assigned
Designated forest land under chapter 84.33 RCW
Other resource production

UNDEVELOPED LAND AND WATER AREAS
Undeveloped land
Noncommercial forest
Water areas
Open space land classified under chapter 84.34 RCW
Timberland classified under chapter 84.34 RCW
Not presently assigned
Not presently assigned
Not presently assigned
Other undeveloped land

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.48.075. WSR 16-11-031, § 458-53-030, filed 5/10/16, effective 6/10/16; WSR 02-14-031, § 458-53-030, filed 6/24/02, effective 7/25/02; WSR 96-05-002, § 458-53-030, filed 2/8/96, effective 3/10/96. Statutory Authority: RCW 84.08.010 and 84.08.070. WSR 91-01-008, § 458-53-030, filed 12/6/90, effective 1/6/91. Statutory Authority: RCW 84.48.075 and 84.08.010(2). WSR 89-09-021 (Order PT 89-5), § 458-53-030, filed 4/12/89. Statutory Authority: RCW 84.48.075. WSR 86-21-004 (Order PT 86-6), § 458-53-030, filed 10/2/86; WSR 84-14-039 (Order PT 84-2), § 458-53-030, filed 6/29/84; WSR 79-11-029 (Order PT 79-3), § 458-53-030, filed 10/11/79. Formerly WAC 458-52-030.]