

# Assessor's Certificate of Real Property Assessment Roll to the County Board of Equalization

State of Washington )

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Pend Oreille

County)



I, **James W. McCroskey**, Assessor do solemnly swear that the assessment roll and this certificate contain a correct and full list of all the real property subject to taxation in this county for the assessment year 20<sup>23</sup>, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in such case, except as otherwise provided by law, one hundred percent of true and fair value of such property, to the best of my knowledge and belief, and that the assessment roll and this certificate are correct, as I verily believe. The assessment valuation of locally assessed real property upon the assessment roll is:

	Assessed Value
1. Forest Land Assessed Value (chapter 84.33 RCW)	\$ 10,243,868.00
2. Current Use Land Assessed Value (chapter 84.34 RCW)	\$ 3,228,689.00
3. Improvement Value on Current Use Lands	\$ 43,453,572.00
4. Taxable Senior Freeze Assessed Value	\$ 27,979,465.00
5. Real Property Assessed Value (Excluding Items 1 thru 4)	\$ 2,138,677,975.00
6. Total Taxable Assessed Value of Real Property (Total of Items 1 thru 5)	\$ 2,223,583,569.00

Custody of the assessment rolls is hereby officially delivered to the County Board of Equalization.

Assessor

Subscribed and sworn to before me this 2nd day of August

, (yr) 2023

, Auditor of Pend Oreille

County.

- **Original document to the clerk of the County Board of Equalization on or before July 15, or for counties with a 60-day appeal period August 15, for the purpose of equalization. (RCW 84.40.320)**
- **Copy to DOR for ratio study purposes, on or before July 15 or when the rolls for the current assessment year are complete. (WAC 458-53-135)**
- **Copy to DOR, Property Tax Division, PO Box 47471, Olympia, WA 98504-7471**
- \* \* Do not include new construction on this form. New construction will be reported on form REV 64 0059 after August 31.
- \* \* Once the assessor certifies the assessment roll, value changes may only occur through equalization actions, hearings, or by order of the BOE not by recertifying. See WAC 458-14-025 for required assessment roll corrections not involving the BOE.

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to the County Board of Equalization

**\* \* This Certification is for Taxable Value After Revaluation is Complete**

This Certificate is for the taxable (assessed) value of all locally assessed real and personal property after revaluation is complete.

**1. Forest Land Assessed Value**

Show the assessed value of designated forest land.

**2. Current Use Land Assessed Value**

Show the land value only of farm/agricultural, open space, and timber land classification.

**3. Improvement Value Only on Improvements Located on Current Use Lands**

This total should be the value of all buildings, permanent crops, and other improvements.

**4. Taxable Senior Freeze Assessed Value**

Show the assessed value of the property subject to taxation for regular levies (after the value is frozen, and the exemption from regular levies is removed). If this property is receiving a reduction under the senior exemption program (chapter 84.36 RCW) and the current use program (chapter 84.34 RCW), report on this line only the portion of the property eligible for the senior exemption. The portion eligible for the current use valuation should be reported on Items 2 and 3, where applicable. If it is not possible to separate the value into each of these programs, the value should be reported on the current use Items 2 and 3.

**5. Real Property Assessed Value Excluding Items 1 thru 4**

Show the assessed value of all other real property not included in Items 1, 2, 3, or 4.

**6. Total Taxable Locally Assessed Value on Real Property Roll**

Show the total locally assessed value of the real property in the county (Items 1, 2, 3, 4, and 5).

\* Please report personal property on form 64 0054.