

A panoramic view of a city skyline, likely Pullman, Washington, featuring a prominent tall brick building in the center and other multi-story structures. The foreground shows green grass and a building with a blue corrugated metal roof.

**Challenge to Whitman County Property Revaluation
Plans 1 & 2**

Background

1. Washington State taxes property in the state.
2. RCW requires property be assessed at 100% of market value.
3. The County Assessor is responsible for assessing property values
4. Whitman County has historically not been assessing property according to Washington State law
5. In 2023, Whitman County Assessor developed a new revaluation plan.
 - a. Pioneer Hill and Sunnyside Hill are the first areas in the county being revalued
 - b. 2024 is the first year of tax changes

Whitman County Assessor

1. Who is our Assessor?

a. Wraylee Flodin

- i. In 2021 she was appointed to fill the term of the late Assessor Robin Jones. She was elected to the office in 2022

2. What does the Assessor do?

a. Responsible for

- i. Property Values
- ii. Tax Exemptions
- iii. Levy Calculations
- iv. Maps/GIS



The Problem

1. Whitman County Assessor's 2023 Revaluation plan puts an undue tax burden on the first group(s) in the reassessment process
 - a. The revaluation plan is spread across 6 years, beginning with the south side of Pullman. This causes an unequal taxation problem; only those on the south side of Pullman have had tax increases, whereas everyone else in the county has had tax decreases.
2. The revaluation plan does not follow Washington State law, state Department of Revenue's audit, and case law.

Revaluation Plan

Whitman County Physical Inspection Plan			
PI Year	Tax Year	Area	Description
2023	2024	6	Pullman South SFR, Mobile, Muti Fam
2024	2025	1	Pullman North / Pullman lots SFR, Mobile, Muti Fam, Fraternitys
2025	2026	2	County Seat and South East County
2026	2027	3	North East County
2027	2028	4	North West County and Pullman Exempt Properties
2028	2029	5	South West County
2029	2030	6	Pullman Mobile Homes, multifamily, commercial
2030	2031	1	Pullman Single Family
2031	2032	2	County Seat and South East County
2032	2033	3	North East County
2033	2034	4	North West County and Pullman Exempt Properties
2034	2035	5	South West County
2035	2036	6	Pullman Mobile Homes, multifamily, commercial

Some Examples:

Scenario 1 - no revaluation

Scenario 2 - entire county is revalued

Scenario 3 - only some property is revalued

Fact #1: Each tax district can only increase its non-voted-on property tax revenues by a maximum of 1% in any given year [1].

Scenario 1: No revaluation occurred



John's House
2023 Assessed \$300k
2024 Assessed \$300k

2023 Taxes: \$500
2024 Taxes: \$505



Jane's House
2023 Assessed \$300k
2024 Assessed \$300k

2023 Taxes: \$500
2024 Taxes: \$505

- Let's say that in 2023, Whitman County had \$1k in tax revenues. Then in 2024, by state law, they could collect a maximum of \$1.01k.
- In each year, the amount of property tax paid by each person was

$(\text{assessed value}) / (\text{sum of all assessed value}) * (\text{tax district revenues allowed})$

- NOTE: Most of us have multiple tax districts based on school, hospital, county, etc.

Fact #1: Each tax district can only increase its non-voted-on property tax revenues by a maximum of 1% in any given year [1].

Scenario 2: The whole county got revalued



John's House

2023 Assessed \$300k
2024 Assessed \$500k

2023 Taxes: \$500
2024 Taxes: \$481



Jane's House

2023 Assessed \$300k
2024 Assessed \$550k

2023 Taxes: \$500
2024 Taxes: \$519

- In 2024, if the re-assessments came in at \$500k for John and \$550k for Jane, the county still can't collect more than the \$1.01k in total receipts.
- This means that we would compute the individuals taxes the same way:
 - John: $\$500k / \$1050k * \$1010 = \481
 - Jane: $\$550k / \$1050k * \$1010 = \519
- The taxes were a little different because their home values really changed (maybe Jane put in a pool or her neighbors house just sold for a lot more).
- The mil rate was decreased, as the total assessed value increased, in order to follow the state's 1% law.

Fact #2: Whitman County is performing the revaluation across multiple years, beginning with the south side of Pullman. This causes an unequal taxation problem, that is purely an artifact of the history and methodology used.

Scenario 3: John had his house revalued, but Jane didn't.



John's House

2023 Assessed \$300k
2024 Assessed \$500k

2023 Taxes: \$500
2024 Taxes: \$675



Jane's House

2023 Assessed \$300k
2024 Assessed \$300k

2023 Taxes: \$500
2024 Taxes: \$325

- In 2024, the amount of property tax paid by each person will still be

$(\text{assessed value}) / (\text{sum of all assessed value}) * (\text{tax district revenues allowed}),$

but because John's house went up so much more in assessed value, he is now paying $500k/800k = 62.5\%$ of taxes and Jane is paying $300k/800k = 37.5\%$ of all taxes

- John's taxes went from \$500 per year to \$625 per year, or an increase of 25%
- Jane's taxes went from \$500 per year to \$375 per year, or a decrease of 25%.

If the assessor had historically been assessing correctly, this unequal taxation would not have occurred

Demonstration of how those first assessed are unfairly taxed

This is an illustrative example to show how the actions taken by the County Assessor unfairly place the tax burden on the portion of the population. In this scenario, we assume there are 4 houses of equal value that are severely underassessed, and see how much taxes are paid by each homeowner under the reassessment procedures currently being undertaken by the County Assessor.

	House 1				House 2				House 3				House 4			
	Tax District Revenue	Actual Value	Assessed Value	Taxes Paid	Actual Value	Assessed Value	Taxes Paid	Actual Value	Assessed Value	Taxes Paid	Actual Value	Assessed Value	Taxes Paid			
Assumed annual property value increase				5%												
First assessment bringup percentage				80%												
Second assessment bringup percentage				100%												
2023	\$1,000	\$300,000	\$150,000	\$250	\$300,000	\$150,000	\$250	\$300,000	\$150,000	\$250	\$300,000	\$150,000	\$250			
Start of first re-assessment cycle up to 80%																
2024	\$1,010	\$315,000	\$252,000	\$363	\$315,000	\$150,000	\$216	\$315,000	\$150,000	\$216	\$315,000	\$150,000	\$216			
2025	\$1,020	\$330,750	\$252,000	\$315	\$330,750	\$264,600	\$331	\$330,750	\$150,000	\$187	\$330,750	\$150,000	\$187			
2026	\$1,030	\$347,288	\$252,000	\$275	\$347,288	\$264,600	\$289	\$347,288	\$277,830	\$303	\$347,288	\$150,000	\$164			
2027	\$1,041	\$364,652	\$252,000	\$241	\$364,652	\$264,600	\$254	\$364,652	\$277,830	\$266	\$364,652	\$291,722	\$279			
Taxes Paid				\$1,194			\$1,089			\$972			\$846			
Taxes that would be paid if all assessed at same time				\$1,025			\$1,025			\$1,025			\$1,025			
Excess taxes paid as percentage of expected				16.43%			6.17%			-5.15%			-17.45%			
Now, let's run this for 4 more years as it is brought up to 100% of actual value																
2028	\$1,051	\$382,884	\$382,884	\$331	\$382,884	\$264,600	\$229	\$382,884	\$277,830	\$240	\$382,884	\$291,722	\$252			
2029	\$1,062	\$402,029	\$382,884	\$300	\$402,029	\$402,029	\$315	\$402,029	\$277,830	\$218	\$402,029	\$291,722	\$229			
2030	\$1,072	\$422,130	\$382,884	\$274	\$422,130	\$402,029	\$288	\$422,130	\$422,130	\$302	\$422,130	\$291,722	\$209			
2031	\$1,083	\$443,237	\$382,884	\$251	\$443,237	\$402,029	\$264	\$443,237	\$422,130	\$277	\$443,237	\$443,237	\$291			
Taxes Paid				1155.856433			1094.968344			1036.625961			980.0715195			
Taxes that would be paid if all assessed at same time				\$1,067			\$1,067			\$1,067			\$1,067			
Excess taxes paid as percentage of expected				8.34%			2.63%			-2.84%			-8.14%			
Now, let's run this for 4 more year now that it has been brought up to 100% of actual value, and the cycle now just keeps it at 100% of actual value																
2032	\$1,094	\$465,398	\$465,398	\$294	\$465,398	\$402,029	\$254	\$465,398	\$422,130	\$266	\$465,398	\$443,237	\$280			
2033	\$1,105	\$488,668	\$465,398	\$283	\$488,668	\$488,668	\$297	\$488,668	\$422,130	\$256	\$488,668	\$443,237	\$269			
2034	\$1,116	\$513,102	\$465,398	\$272	\$513,102	\$488,668	\$285	\$513,102	\$513,102	\$300	\$513,102	\$443,237	\$259			
2035	\$1,127	\$538,757	\$465,398	\$261	\$538,757	\$488,668	\$275	\$538,757	\$513,102	\$288	\$538,757	\$538,757	\$303			
Taxes Paid				1109.527009			1110.319096			1110.603945			1110.35072			
Taxes that would be paid if all assessed at same time				\$1,110			\$1,110			\$1,110			\$1,110			
Excess taxes paid as percentage of expected				-0.06%			0.01%			0.04%			0.01%			

See <http://whitmanpropertytax.site> if you want to dig through the numbers of this spreadsheet

Key Takeaways:

1. This isn't changing in any degree the amount that a taxation district is receiving for non-voted-on taxes
2. This is changing who pays for it, and the unequal burden is falling on those who were arbitrarily chosen to be revalued in the first group (and probably the second group also).
3. Because of the historical failures in county assessments, this cyclical process does not equalize over the cycle.

Why is this wrong/illegal?

Illegal Revaluation Plan

1. The plan violates state law

- a. Property must be valued at 100% of its true and fair value
- b. County Assessor must maintain an active and systematic program of revaluation
- c. All property must be revalued annually

2. The plan violates case law

- a. The plan must be orderly, not be arbitrary, capricious or intentionally discriminatory.
- b. Minor discrepancies will be tolerated
- c. The plan requires reasonable attainment of a rough equality in tax treatment of similarly situated property owners
- d. Substantially an equal amount of taxable property in a county be revalued each year to comply with the equal protection clauses of the state and federal constitutions and the uniformity provisions of the fourteenth amendment to the state constitution

Summary

1. The lack of a historical systematic process and the current systemic process not following state law has created a scenario where a group of taxpayers is being subjected to unequal tax treatment.
2. This violates the equal protection clauses of the state and federal constitutions and the uniformity provisions of the fourteenth amendment to the state constitution.

**Our objectives for
this meeting:**

**Individual and
collective actions to
get the taxation to
meet equal
protection standards**

Individual Actions:

- Contact city council members, county commissioners, and state legislators so they know the magnitude of the number of people affected (well over 400 property owners)
- Contact the assessor to request that the decision be reversed voluntarily.

Group Actions:

- (If necessary) File a lawsuit that compels the county to adhere to previous case law and equalize the taxation until broad re-assessment has been completed.

Ideal outcomes (in order of preference):

1. The county assessor recognizes a mistake has been made and voluntarily takes the action necessary to correct the unequal taxation. *We realize this is a big undertaking, as tax bills have already been sent out and most escrow companies are already at varying stage of having paid the first half of the year.*

OR,

2. A lawsuit in the Whitman Superior court compels the county assessor to take the action necessary to correct the unequal taxation.

The end-goal for both avenues is the same. We want the unequal taxation to be corrected.

We feel that voluntarily or forced, the county assessor will be required to take the same corrective action.

Examples

Some quick examples of the most egregious cases

Example 3 - 241% increase. Note: Likely more undervalued than others, but still a sticker shock and an immense amount of money 9 years since last assessed.

5 Year Tax History

Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2024-109250016030000	\$5,885.12	\$0.00	\$0.00	\$5,885.12
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2023-109250016030000	\$1,722.10	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2023-821916	04/24/2023	\$861.05	\$0.00	\$861.05	
2023-851665	10/27/2023	\$861.05	\$0.00	\$861.05	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2022-109250016030000	\$1,721.20	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2022-748753	03/17/2022	\$860.60	\$0.00	\$860.60	
2022-789062	10/26/2022	\$860.60	\$0.00	\$860.60	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2021-109250016030000	\$1,757.30	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2021-703443	04/23/2021	\$878.65	\$0.00	\$878.65	
2021-729639	10/25/2021	\$878.65	\$0.00	\$878.65	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2020-109250016030000	\$1,727.78	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2020-638494	04/15/2020	\$863.89	\$0.00	\$863.89	
2020-666874	10/22/2020	\$863.89	\$0.00	\$863.89	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2019-109250016030000	\$1,682.80	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2019-571221	04/22/2019	\$841.40	\$0.00	\$841.40	
2019-609793	10/28/2019	\$841.40	\$0.00	\$841.40	

Historical Valuation Info

Year	Billed Owner	Land	Impr.	PermCrop Value	Total	Exempt	Taxable
2024		\$30,000	\$390,648	\$0	\$420,648	\$0	\$420,648
2023		\$16,200	\$99,880	\$0	\$116,080	\$0	\$116,080
2022		\$16,200	\$99,880	\$0	\$116,080	\$0	\$116,080
2021		\$16,200	\$99,880	\$0	\$116,080	\$0	\$116,080
2020		\$16,200	\$99,880	\$0	\$116,080	\$0	\$116,080

Year	Property taxes	Tax assessment
2022	\$1,722 +0.1%	\$116,080
2021	\$1,721 -2.1%	\$116,080
2019	\$1,757 +1.7%	\$116,080
2018	\$1,728 +2.7%	\$116,080
2017	\$1,683 -4.9%	\$116,080
2016	\$1,769 -1.4%	\$116,080
2015	\$1,795 -1%	\$116,080 +8.5%
2014	\$1,812 +22.9%	\$107,000
2013	\$1,474	\$107,000
2011	--	\$107,000
2010	--	\$107,000

Some quick examples of the most egregious cases

Example 1 - 106% increase. 9 years since last assessed

5 Year Tax History

Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2024-113400002190000	\$7,707.50	\$0.00	\$0.00	\$7,707.50
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2023-113400002190000	\$3,733.64	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2023-820001	04/24/2023	\$1,866.82	\$0.00	\$1,866.82	
2023-850007	10/27/2023	\$1,866.82	\$0.00	\$1,866.82	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2022-113400002190000	\$3,731.68	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2022-762239	04/22/2022	\$1,865.84	\$0.00	\$1,865.84	
2022-788617	10/26/2022	\$1,865.84	\$0.00	\$1,865.84	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2021-113400002190000	\$3,809.96	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2021-704360	04/23/2021	\$1,904.98	\$0.00	\$1,904.98	
2021-730588	10/25/2021	\$1,904.98	\$0.00	\$1,904.98	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2020-113400002190000	\$3,745.96	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2020-639306	04/15/2020	\$1,872.98	\$0.00	\$1,872.98	
2020-667384	10/22/2020	\$1,872.98	\$0.00	\$1,872.98	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2019-113400002190000	\$3,648.42	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2019-571589	04/22/2019	\$1,824.21	\$0.00	\$1,824.21	
2019-609936	10/28/2019	\$1,824.21	\$0.00	\$1,824.21	

Historical Valuation Info

Year	Billed Owner	Land	Impr.	PermCrop Value	Total	Exempt	Taxable
2024		\$90,000	\$460,905	\$0	\$550,905	\$0	\$550,905
2023		\$33,540	\$218,130	\$0	\$251,670	\$0	\$251,670
2022		\$33,540	\$218,130	\$0	\$251,670	\$0	\$251,670
2021		\$33,540	\$218,130	\$0	\$251,670	\$0	\$251,670
2020		\$33,540	\$218,130	\$0	\$251,670	\$0	\$251,670

Year	Property taxes	Tax assessment
2022	\$3,734 +0.1%	\$251,670
2021	\$3,732 -2.1%	\$251,670
2019	\$3,810 +1.7%	\$251,670
2018	\$3,746 +2.7%	\$251,670
2017	\$3,648 -4.9%	\$251,670
2016	\$3,834 -1.4%	\$251,670
2015	\$3,891 -1%	\$251,670 +8.6%
2014	\$3,928 +23%	\$231,840
2013	\$3,193	\$231,840
2011	--	\$231,840
2010	--	\$231,840

Some quick examples of the most egregious cases

Example 2 - 94% increase. 9 years since last assessed.

5 Year Tax History

Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2024-115340000010000	\$6,441.08	\$0.00	\$0.00	\$6,441.08
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2023-115340000010000	\$3,318.54	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2023-809058	03/29/2023	\$1,659.27	\$0.00	\$1,659.27	
2023-843398	10/17/2023	\$1,659.27	\$0.00	\$1,659.27	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2022-115340000010000	\$3,316.80	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2022-756862	04/15/2022	\$1,658.40	\$0.00	\$1,658.40	
2022-794309	10/28/2022	\$1,658.40	\$0.00	\$1,658.40	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2021-115340000010000	\$3,386.38	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2021-702595	04/23/2021	\$3,386.38	\$0.00	\$3,386.38	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2020-115340000010000	\$3,329.50	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2020-630207	04/06/2020	\$3,329.50	\$0.00	\$3,329.50	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2019-115340000010000	\$3,242.80	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2019-570134	04/22/2019	\$3,242.80	\$0.00	\$3,242.80	

Historical Valuation Info

Year	Billed Owner	Land	Impr.	PermCrop Value	Total	Exempt	Taxable
2024		\$195,000	\$265,385	\$0	\$460,385	\$0	\$460,385
2023		\$32,290	\$191,400	\$0	\$223,690	\$0	\$223,690
2022		\$32,290	\$191,400	\$0	\$223,690	\$0	\$223,690
2021		\$32,290	\$191,400	\$0	\$223,690	\$0	\$223,690
2020		\$32,290	\$191,400	\$0	\$223,690	\$0	\$223,690

Year	Property taxes	Tax assessment
2022	\$3,319 +0.1%	\$223,690
2021	\$3,317 -2.1%	\$223,690
2019	\$3,386 +1.7%	\$223,690
2018	\$3,330 +2.7%	\$223,690
2017	\$3,243 -4.9%	\$223,690
2016	\$3,408 -1.4%	\$223,690
2015	\$3,458 -1%	\$223,690 +8.4%
2014	\$3,492 +22.9%	\$206,290
2013	\$2,841	\$206,290
2011	--	\$206,290
2010	--	\$206,290

Some quick examples of the most egregious cases

Counterexample 1 - Similarly valued house on north side of Pullman. Hasn't been reassessed in 9 years, and wasn't reassessed this year

5 Year Tax History

Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2024-113860002020000	\$4,025.94	\$0.00	\$0.00	\$4,025.94
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2023-113860002020000	\$4,269.06	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2023-815722	04/17/2023	\$4,269.06	\$0.00	\$4,269.06	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2022-113860002020000	\$4,266.82	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2022-747696	03/15/2022	\$4,266.82	\$0.00	\$4,266.82	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2021-113860002020000	\$4,356.32	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2021-686311	03/09/2021	\$4,356.32	\$0.00	\$4,356.32	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2020-113860002020000	\$4,283.14	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2020-627186	03/19/2020	\$4,283.14	\$0.00	\$4,283.14	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2019-113860002020000	\$4,171.60	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2019-556134	03/08/2019	\$4,171.60	\$0.00	\$4,171.60	

Historical Valuation Info

Year	Billed Owner	Land	Impr.	PermCrop Value	Total	Exempt	Taxable
2024		\$21,120	\$266,640	\$0	\$287,760	\$0	\$287,760
2023		\$21,120	\$266,640	\$0	\$287,760	\$0	\$287,760
2022		\$21,120	\$266,640	\$0	\$287,760	\$0	\$287,760
2021		\$21,120	\$266,640	\$0	\$287,760	\$0	\$287,760
2020		\$21,120	\$266,640	\$0	\$287,760	\$0	\$287,760

Year	Property taxes	Tax assessment
2022	\$4,269 +0.1%	\$287,760
2021	\$4,267 -2.1%	\$287,760
2019	\$4,356 +1.7%	\$287,760
2018	\$4,283 +2.7%	\$287,760
2017	\$4,172 -4.9%	\$287,760
2016	\$4,384 -1.4%	\$287,760
2015	\$4,449 -1%	\$287,760 +9.2%
2014	\$4,492 +23.7%	\$263,520
2013	\$3,630	\$263,520
2011	--	\$263,520
2010	--	\$263,520

Some quick examples of the most egregious cases

Counterexample 2 - A low valued home that hasn't been reassessed in at least 14 years. Wasn't reassessed this year either.

5 Year Tax History

Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2024-111650006030001	\$1,544.40	\$0.00	\$0.00	\$1,544.40
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2023-111650006030001	\$1,637.66	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2023-823554	04/23/2023	\$818.83	\$0.00	\$818.83	
2023-848380	10/27/2023	\$818.83	\$0.00	\$818.83	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2022-111650006030001	\$1,636.80	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2022-771107	04/28/2022	\$818.40	\$0.00	\$818.40	
2022-794875	10/28/2022	\$818.40	\$0.00	\$818.40	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2021-111650006030001	\$1,671.14	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2021-704248	04/23/2021	\$835.57	\$0.00	\$835.57	
2021-733505	10/27/2021	\$835.57	\$0.00	\$835.57	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2020-111650006030001	\$1,643.06	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2020-638925	04/15/2020	\$821.53	\$0.00	\$821.53	
2020-667991	10/22/2020	\$821.53	\$0.00	\$821.53	
Type	Statement Number	Taxes	Assessments	Fees	Balance Due
Real Property	2019-111650006030001	\$1,600.28	\$0.00	\$0.00	\$0.00
Receipt Number	Receipt Date	Taxes/Fees	Interest Paid	Total Paid	
2019-571742	04/22/2019	\$800.14	\$0.00	\$800.14	
2019-609872	10/28/2019	\$800.14	\$0.00	\$800.14	

Historical Valuation Info

Year	Billed Owner	Land	Impr.	PermCrop Value	Total	Exempt	Taxable
2024		\$17,388	\$93,000	\$0	\$110,388	\$0	\$110,388
2023		\$17,388	\$93,000	\$0	\$110,388	\$0	\$110,388
2022		\$17,388	\$93,000	\$0	\$110,388	\$0	\$110,388
2021		\$17,388	\$93,000	\$0	\$110,388	\$0	\$110,388
2020		\$17,388	\$93,000	\$0	\$110,388	\$0	\$110,388

Year	Property taxes	Tax assessment
2022	\$1,638 +0.1%	\$110,388
2021	\$1,637 -2.1%	\$110,388
2019	\$1,671 +1.7%	\$110,388
2018	\$1,643 +2.7%	\$110,388
2017	\$1,600 -4.9%	\$110,388
2016	\$1,682 -1.4%	\$110,388
2015	\$1,707 -1%	\$110,388
2014	\$1,723 +13.3%	\$110,388
2013	\$1,521	\$110,388
2011	--	\$110,388
2010	--	\$110,388

Supporting Slides – State law and case law

Problem 1 - The assessor(s) haven't been following state law

RCW 84.40.030 (1) All property must be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.

The lack of historical adherence to this law has created a situation where one group is taxed unequally, even in the presence of a systematic process for physical inspection going forward. Furthermore, Area 6 (Sunnyside Hill and Pioneer Hill) was arbitrarily chosen to go first in this unequal process. No other areas of the county were revalued (Except for some houses that sold in the 2020-2022 range throughout the county).

RCW 84.41.030 (1) Each county assessor must maintain an active and systematic program of revaluation on a continuous basis. All taxable real property within a county must be revalued annually, and all taxable real property within a county must be physically inspected at least once every six years.

Even in the current year, the assessor did not adhere to the law that “all taxable real property within a county must be revalued annually”. It appears that both historically and continuing that revaluation only occurs on a year with a physical inspection.

This point was one that was identified in the Department of Revenue 2023 Audit of the Whitman County Property Tax Administration as a “Required” correction and wasn't accomplished:

“The law requires the Assessor to update assessed values on parcels in the areas of the County not scheduled for physical inspection in a given year. The Assessor should update the assessed value of all parcels in the County to reflect the current market value,

Problem 2 - The faulty process has resulted in unequal taxation

There have been multiple court cases in history that have been decided in the favor of taxpayers who were assessed differently than their peers.

Sioux City Bridge Co. v. Dakota County, 260 U.S. 441 (1923) [2]

- The Sioux City Bridge company was assessed at 100% of actual value, while the majority of the county was assessed at much lower values (around 50%)
- The US Supreme Court ruled that there was no means for the bridge company to compel the county to reassess more quickly or completely, but that the equal protections clause of the 14th Amendment compels the county to reduce their taxes until the whole-county reassessment was completed.

“The conclusion in these and other federal authorities is that such a result as that reached by the Supreme Court of Nebraska is to deny the injured taxpayer any remedy at all because it is utterly impossible for him by any judicial proceeding to secure an increase in the assessment of the great mass of underassessed property in the taxing district. **This Court holds that the right of the taxpayer whose property alone is taxed at 100 percent of its true value is to have his assessment reduced to the percentage of that value at which others are taxed even though this is a departure from the requirement of statute. The conclusion is based on the principle that, where it is impossible to secure both the standard of the true value, and the uniformity and equality required by law, the latter requirement is to be preferred as the just and ultimate purpose of the law.** In substance and effect the decision of the Nebraska Supreme Court in this case upholds the violation of the Fourteenth Amendment to the injury of the Bridge Company.”

Problem 2 - The faulty process has resulted in unequal taxation

There is a 1992 memo from the Washington State Attorney General [4] that discusses the US Supreme Court and a Washington State Supreme Court case that further described what is required of an assessment plan.

Allegheny-Pittsburgh Coal Co. v. County Comm'n, 488 U.S. 336 (1989) [3]

- Gave further leeway to assessing authorities such that if they have a systematic process that doesn't overly burden a taxpayer on average over the period of the systematic assessment process unfairly compared to their peers, in a manner that is "arbitrary, capricious, or intentional", then they can be said to have met the standard of "equal protection under the law".

"As long as general adjustments are accurate enough over a short period of time to equalize the differences in proportion between the assessments of a class of property holders, the Equal Protection Clause is satisfied. . . . **In each case, the constitutional requirement is the seasonable attainment of a rough equality in tax treatment of similarly situated property owners.**" (emphasis added)

Dore v. Kinnear, 79 Wn.2d 755, 489 P.2d 898(1971) [4]

"The King County Assessor had revalued only six percent of the parcels within King county in the first year of a four-year cyclical process. The court contrasted this failure to approach the level of revaluation necessary to complete the process in a systematic four-year manner with the good faith efforts of the assessors in the Carkonen case. **The court required, above all, that the process be systematic.**" (emphasis added)

[3] <https://supreme.justia.com/cases/federal/us/488/336/>

[4] https://whitmanpropertytax.site/wp-content/uploads/2024/03/1992-Ken-Eikenberry-Authority-of-County-Board-of-Equalization-to-Equalize-the-Assessment-of-Property-_Washington-State.pdf

[5] <https://law.justia.com/cases/washington/supreme-court/1971/41783-1.html>