

Snohomish County Assessor's Office

Residential Mass Appraisal Report

Residential Appraisal Management

Agricultural Region

Section A: Introduction and Summary

Appraisal Date: **January 1, 2021 for 2022 Property Taxes**

Report Date: **June 18, 2021**

Prepared For: **Linda Hjelle**
 Snohomish County Assessor





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Introduction

Client Instructions to Appraisers

- Appraise all properties in each Residential Appraisal Management Region by the date specified in the approved Snohomish County revaluation calendar.
- The appraisals are to be compliant with Washington State Law (RCW), Washington State Administrative Code (WAC), Washington State Department of Revenue (DOR) guidelines, International Association of Assessing Officers (IAAO) Standard on Ratio Studies (January 2010 edition), IAAO standard on Mass Appraisal of Real Property and the Uniform Standards of Professional Appraisal Standards (USPAP) Standard 6: Mass Appraisal, Development and Reporting.
- The appraisals are to be performed using industry standard mass appraisal techniques, including adjusting sale prices for time.
- Physical inspections must comply with the 2016 - 2021 revaluation plan approved by the Washington State Department of Revenue March 5, 2015 and amended on March 15, 2016. As of March 16, 2020, physical inspections will be a curbside / exterior visit only due to COVID-19 restrictions to review the property characteristics.
- An effort should be made to inspect and review all 'qualified' sales that occurred in the year prior to the assessment date. At a minimum, those qualified sales determined to be 'outliers' should be examined, or in lieu of examination, a mailed sale questionnaire, and/or by an internet review performed using real estate related websites.
- A written mass appraisal report that is compliant with USPAP Standard 6 must be completed for each of Snohomish County's Residential Appraisal Management Regions.
- The intended use of the appraisals and subsequent report is for the administration of ad valorem property appraisals.
- The intended users are the Assessor (Client), the Snohomish County Board of Equalization, the Washington State Board of Tax Appeals and the Washington State Department of Revenue.

Client Identification

This residential mass appraisal report was prepared for the Snohomish County Assessor as per the client's instructions.

Intended User(s)

Intended users are the Snohomish County Assessor, the Snohomish County Board of Equalization, the Washington State Board of Tax Appeals, and the Washington State Department of Revenue. No other users are intended or implied.



Use of This Report

The use of this report, its analysis and conclusions, is limited to the administration of appraisals for property tax purposes in accordance with Washington State law and administrative code. The information and conclusions contained in this report cannot be relied upon for any other purpose.

Assumptions and Limiting Conditions

1. This revaluation is a mass appraisal assignment resulting in conclusions of market value for ad valorem tax purposes and no one should rely on this study for any other purpose. The opinion of value on any parcel is not applicable for any use other than ad valorem taxation.
2. This is a retrospective analysis with an assumed data cut-off date as of the appraisal date specified in this report.
3. Properties are appraised as if free and clear of any and all liens or encumbrances unless otherwise stated.
4. No personal property is included in the value. For the purposes of this report, fixtures are generally accepted as real property, and business value is regarded as personal property and therefore exempt.
5. Responsible ownership and competent property management are assumed.
6. It is assumed that there are no hidden conditions of the property, subsoil or structures that render it more or less valuable unless specifically noted in the property system database.
7. The appraiser is not qualified to detect the existence of potentially hazardous material which may or may not be present on or near the property. The existence of such substances may have an effect on the value of the property. It is assumed that there are no hazardous materials affecting the value of the property, unless specifically identified in the property system database.
8. It is assumed that there is full compliance with all applicable federal, state and local environmental regulations and laws unless noncompliance has been noted in the property system database.
9. It is assumed that all applicable zoning and use regulations and restrictions have been complied with, unless otherwise noted in the property system database.
10. It is assumed that all required licenses, permits, certificates, consents, easements or other legislative or administrative authority from any local, state or national government or private entity or organization have been or can be obtained or renewed for any use on which the value estimate is based, unless otherwise noted in the property system database.
11. It is assumed that there are no adverse easements, encroachments, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations, special assessments, ordinances or other items of similar nature significantly affecting the value of the property, unless otherwise noted in the property system database.
12. No responsibility is assumed for matters pertaining to legal or title considerations.



13. Fiscal constraints may impact data completeness and accuracy, valuation methods and valuation accuracy. Staffing levels, equipment and resources are limited by the budgets allocated to the Assessor's office by Snohomish County Ordinance 19-076 for the 2020 calendar year, and Snohomish County Ordinance 20-075 for the 2021 calendar year.
14. Sales utilized are assumed to be "arm's-length" market transactions based on initial validation review.
15. A secondary review of sales was conducted. Approximately half of the reviewed sales received a site visit and review of on-line records to the extent they were available. The remaining sales were reviewed with online sources due to COVID-19 restrictions. Data was verified as to the property characteristics at the time of sale. Those characteristics were archived and used to develop a model upon which to value similar properties. The property characteristics in the archived database may or may not represent the property characteristics used to calculate the 2020 certified value or the 2021 value.
16. The subject property is assumed to be buildable unless otherwise noted in the property system database.
17. It is assumed that the property is unaffected by "sensitive or critical areas" regulations (federal, state or local) unless otherwise noted in the property system database.
18. Maps, aerials, photographs, and drawings may be included to assist the intended user in visualizing the property; however, no responsibility is assumed as to their exactness.
19. The value conclusions contained in this report apply to the subject parcels only and are valid only for assessment purposes. No attempt has been made to relate the conclusions in this report to any other revaluation, past, present or future.
20. It is assumed that 'exposure time' for the properties appraised are typical for their market areas.
21. It is assumed that the legal descriptions stored in the Assessor's property system database for the properties appraised are correct. No survey or search of title of the properties has been made for this report and no responsibility for legal matters is assumed.
22. Rental rates, when employed, were calculated in accordance with generally accepted appraisal industry standards.
23. The use of valuation models for residential properties other than the sales-adjusted cost approach is generally precluded or difficult to employ due to limitations of the appraisal software used by the Assessor's office.
24. Exterior inspections were made of all properties in physical inspection area 6 per the revaluation plan approved by the Washington State Department of Revenue dated March 5, 2015 and amended on March 15, 2016. Due to lack of staff, time, access, and COVID-19 restrictions these inspections were conducted curbside from a vehicle and improved properties did not receive interior inspections.
25. The Assessor's records are assumed to be correct for the properties appraised. Due to the limitations listed above in staffing, time and access, especially the fact that exterior inspections of properties appraised are conducted once every six years, this is an extraordinary assumption.

Date of Appraisal

The appraisal date for properties other than new construction is **January 1st, 2021**

The appraisal date for new construction properties is **July 31st, 2021**

Relevant RCWs

RCW 84.40.020

Assessment date - Average inventory basis may be used - Public inspection of listing, documents, and records.

“All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed...”

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.”

Properties Appraised

Member Parcels Residential Appraisal Management

This year all of the parcels in inspection area 6 were inspected. Due to COVID-19 restrictions, “No contact” (from curbside / exterior) inspections were performed on all parcels in the inspection area. See Agricultural Region “Data and Analysis: Section B” report for detailed descriptions of properties appraised in Agricultural Region.

Property Rights Appraised – Fee Simple

“Fee Simple Title indicates ownership that is absolute and subject to no limitation other than eminent domain, police power, escheat and taxation.”¹

¹ International Association of Assessing Officers, Glossary for Property Appraisal and Assessment, Chicago. IAAO 1997.



Type of Value – Market Value for Assessment Purposes

Market Value:

The basis of all assessments is the true and fair market value of property. True and fair market value...² or [the] amount of money a buyer is willing, but not obligated to buy, would pay for it to a seller, willing but not obligated, to sell.

In arriving at a determination of such value, the assessing officer can consider only those factors that can within reason be said to affect the price in negotiations between a willing purchaser and willing seller, and he must consider all such factors.³

Scope of Work

Sales, sale reviews and archiving of sales

Real estate transactions are initially reviewed and coded by the Assessor's office staff. The transactions are reviewed for ownership and legal description and then entered into Ascend⁴ if correct. They are then coded with deed type based on Washington State Department of Revenue guidelines and entered into ProVal^{®5} if correct. Those transactions coded "W" (Warranty Deed), "WP" (Special Warranty Deed), "R" Real Estate Contract and "BS" Bargain and Sale Deed are further reviewed by the appraisal department. "X" (other types of deeds) are reviewed when associated with Manufactured homes. QC (Quit Claim deeds) are reviewed if the improvements are located on tribal property. They are further coded with a local ratio code which identifies transaction type. Most common are Q (qualified), Z or ZM (sold together with other property), V (Forced Sale), I (Exempt), and 8 (Bankruptcy).

The appraisal department reviews the transactions to determine if they are arm's length market transactions. Transactions to banks, financial institutions, and government or quasi-government agencies are not considered arm's length.

Sale reviews generally consist of an appraiser conducting a site visit, attempting to make contact with the owner (buyer) and verifying the information both at the time of sale and currently; but due to COVID-19 restrictions, sale reviews were limited to curbside / external reviews only; or online research conducted to the extent information is available on websites available to the general public. Complex transactions, unique properties (large acreage, excellent quality, lakefront etc.) and/or large differences between assessed value and sale price may result in contacting other parties involved including seller, agents or government agencies such as planning or health districts.

² Spokane etc. R. Company v. Spokane County, 75 Wash. 72 (1913); Mason County Overtaxed, Inc. v. Mason County, 62d (1963); AGO 57-58, No. 2, 1/8/57; AGO 65-66, No. 65 12/31/65

³ AGO 65.66. No. 65, 12/31/65

⁴ Thomson Reuters Ascend[™] is a Windows[®]-based assessment administration, tax billing and collection system.

⁵ ProVal[®] is property appraisal and valuation software used by the Assessor's office to record and access property records, and is a registered trademark of Thomson Reuters.



The appraiser determines if the transaction is a valid arm’s length transaction, that is, representative of the market. The appraiser then enters the local analysis code VVVV for valid market transactions (or, “Valid for Analysis”) or 9999 for a non-arm’s length transactions (or, “Invalid for Analysis”) in ProVal®. The property characteristics present at the time of sale are also archived in ProVal®. Characteristics that changed after the transaction would then be noted in ProVal® for future use.

In order to properly record new construction values, new houses are archived as 100% complete, but in ProVal® the data reflects the value at the time of certification. The account would be updated during the “new construction” phase of appraisal operations.

By archiving sales, the analyst can retrieve a “snapshot” of the property characteristics that existed at the time of sale. This “snapshot” from the archived database provides a more accurate basis from which to determine market value.

Archived sales were used in the model calibration. Sales coded Z, ZC and ZM⁶ are not included in this report. In addition, new houses or lots that were not certified last year are not included in this report but were included in the model calibration. Sales of partially finished houses are included in both this report and in model calibration.

The data used in this report was abstracted at a specific time noted at the end of the “Data and Analysis” section (Section B).

For the 2021 revaluation, all sales in the scheduled physical inspection area received an exterior inspection. All sales of duplexes and triplexes in the residential benchmarks were investigated and where possible, rent information was obtained from online sources.

The number of sales of single-family residences reviewed (Use codes 111, 116, 141 & 142) by inspection type is summarized below:

Agricultural Region Sale Verifications	
Type	Volume
On-line review only	13
Field Inspection - exterior only	11
Total	24

Residential appraisal benchmarks are identified with a seven (7) digit number. The first character of the benchmark codes identifies the region in which the property is located. The second digit identifies the inspection year of the approved revaluation plan. Properties located in Residential Appraisal Management Countywide, inspection year six (6) were inspected for the appraisal period covered by this report.

⁶ Z, ZC and ZM codes refer to properties that were sold together with other properties.



Model Specification & Data Requirements

Model Specification

The predominant property types in the residential appraisal management areas are land, single-family residences, and manufactured homes.

Time constraints, staffing level and lack of funding preclude the detailed investigation of value models other than the following:

- Sales-adjusted cost approach where the base model is specified by ProVal®. The ProVal® cost model is a derivative of the Marshall & Swift® valuation service cost approach. This approach is often referred to by ProVal® as a Market Calibrated Stratified Cost Approach.⁷
- Sales-adjusted Cost Approach valuation model for duplexes and triplex.
- Sales Comparison Approach valuation model for manufactured homes located in manufactured home parks.

Computer Assisted Mass Appraisal (CAMA)⁸ system limitations, time constraints, staffing and lack of funding preclude utilization of multiple regression based direct market value models or 'comparable sales' value applications other than as noted above.

Due to lack of reliable information regarding rental rates, time constraints, and staffing limitations due to funding restrictions, the income approach, which is generally considered not applicable to the appraisal of these types of residential properties, was considered but not used.

Data Requirements

The data requirements for the ProVal® specified Market Calibrated Stratified Cost Approach reside in the ProVal® database and are maintained by Assessor staff.

⁷ ProVal® is a licensed re-distributor of the Marshall & Swift® cost data. Snohomish County is a licensed user of the Marshall & Swift® cost data.

⁸ Computer Assisted Mass Appraisal (CAMA) is both a department and a function of the Assessor's office.

Data Collection

The appraisal staff relies on a number of tools to collect and verify property characteristics including:

- Physical Inspection of Properties
- Blueprints
- Real Estate Flyers & Brochures
- Real Estate Web Sites
- Snohomish County Health District
- Maps, including, but not limited to:
 - ✧ Aerial photos
 - ✧ Topographic Maps
 - ✧ Wetland and STREAM Maps
 - ✧ Easement Maps
 - ✧ Utility Maps
 - ✧ Zoning Maps
 - ✧ Comprehensive Plan Maps
 - ✧ Urban Growth Area (UGA) Maps
 - ✧ SASMAP⁹
 - ✧ Any map that conveys property characteristic data

Property characteristic data is maintained annually from various maps, through sale reviews and property re-inspections per the approved revaluation plan. Property characteristics may also be verified and updated by re-inspection of a property in the course of perfecting the Assessor's answer to an appeal, or in response to a value review initiated by a taxpayer.

Data is captured in the Assessor's Property System Database/ProVal®.

Sale review notes are contained in the analysis spreadsheets and in the Assessor's Property System Database/ProVal®.

Model Chosen

- Sales-adjusted Cost Approach for all residential properties (SFR's, Manufactured Homes and SFR-style condominiums)
- Cost Approach for outbuildings and miscellaneous structures
- Sales-adjusted Cost Approach for Duplexes and Triplexes

⁹ SASMAP is a mapping service created and maintained by the Assessor's Office Geographic Information System (GIS) Department.



Value Model Calibration

The standards applied are those published by the International Association of Assessing Officers (IAAO), April 2013. The level of appraisal is set by the Revised Code of Washington (RCW).

Our CAMA vendor provided an updated 2019 cost table. That table was applied and tested by the CAMA department. The results were further reviewed by the Modeling department.

The cost model was adjusted until the ratio studies produced acceptable performance statistics for both level of appraisal (ratio) and uniformity (see tables later in this document). Base cost model adjustments include adjusting the base rate cost tables and setting the base house type model.

The performance of the base cost model was evaluated on a benchmark by benchmark basis, quality/grade, property class, condition, house type, year built and specific location (as examples); and the base cost model was refined until it produced acceptable performance statistics. Refinements to the base cost model were made using house type factor models (applied universally by benchmark by house style), the application of improvement modifiers, lump sum or percentage land factors, and modifications to depreciation tables. Refer to the model performance summary analysis tables for details.

Land

See Agricultural Region “Data and Analysis: Section B” report for comments regarding valuation of land in Agricultural Region.

Changes in Market Value over Time - “Time Adjustments”

Adjustments for changes in value over time (time adjustments) were determined by performing a sale ratio trend analysis as described in the *Fundamentals of Mass Appraisal* (2011).¹⁰ When sale prices are compared to assessed values (S/A ratio) and arrayed against sale month and year, the average change in market value for the sample can be determined.

Increasing S/A ratio values indicate increasing market values over time whereas decreasing S/A ratios indicate a declining market.

The sale ratio trend analysis was not performed until the majority of the prior year's sales were entered into the CAMA database in order to have sufficient data to allow accurate analysis.

¹⁰ Gloudemans, R., Almy, R. (2011). *Fundamentals of Mass Appraisal*. Kansas City, MO: IAAO, 151-154.



The study was performed using average (mean) S/A ratio vs. month of sale, as opposed to using median S/A ratios as the analysis was performed Excel® using pivot tables. Excel® pivot tables cannot provide median calculations.

Value Conclusions

The ratio analysis was done in Excel® and IBM® SPSS® Statistics¹¹. The sales are stratified by benchmark, plat, grade, age, style, land type, sale month/year, etc. Performance statistics are then generated, including: Mean Ratio, Median Ratio and Coefficient of Dispersion (COD).

The ratio results were reviewed by Matt Terwilliger, Residential Appraisal Crew Supervisor; then by Quinten Schmit, Residential Appraisal Manager; Laura Washabaugh, Chief Deputy Assessor; and Linda Hjelle, Assessor.

Upon approval, the summary statistics were published for reference.

¹¹ Previously known as PASW Statistics or SPSS®.



Highest and Best Use

This mass appraisal relies on the determinations of Highest and Best Use made by the Assessor's appraisal staff as part of Physical Inspection and/or Sale Reviews.

RCW 84.40.030

“All property shall 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...

(1) “...The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning and any other governmental policies or practices in effect at the time of the appraisal that affect the use of property as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage or highest and best use not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes or other government restrictions....”

WAC 458-07-030 (3) True and fair value -- Highest and best use.

“Unless specifically provided otherwise by statute, all property shall be valued on the basis of its highest and best use for assessment purposes. Highest and best use is the most profitable, likely use to which a property can be put. It is the use which will yield the highest return on the owner's investment. Any reasonable use to which the property may be put may be taken into consideration and if it is peculiarly adapted to some particular use, that fact may be taken into consideration. Uses that are within the realm of possibility, but not reasonably probable of occurrence, shall not be considered in valuing property at its highest and best use.”

Current Use Properties

The appraised values of parcels in a 'current use' or 'designated forest' category are set according to RCW and WAC, not on Highest and Best Use.

Appraisal Level and Uniformity

See the Agricultural Region “Data and Analysis: Section B” report for results.

Appraisal Performance

Mass Appraisal Reports – Sales

Sales meeting the following criteria are included in the ratio analysis:

Sales within the Date Range of: 01/01/2020 – 12/31/2020

Local Analysis Code: VVVV (qualified)

Transfers by Special Warranty Deed and Bargain and Sale Deed that were investigated and determined to meet the definition of an open market transaction are included as 'VVVV' sales.

For properties with multiple sales in the selected date range, only the most current sale is used.

Based on Washington State Department of Revenue Ratio Procedures Manual – April 1997, the following sales were excluded from the ratio analysis:

- Outliers - Sale ratios (certified value divided by sale price) below 0.25 or greater than 1.75.
- Sale prices that are less than \$1,000.

Some of the criteria used in determining if a sale should be used in the valuation process are:

- Was the property listed on the open market?
- Does the sale reflect the market (or a significant portion)?
- Are there factors affecting the sale price, such as bank motivations and pricing?
- Can the condition of the improvements at the time of sale be verified?

Additional Sales Excluded

- Sales where the prior year's appraised value did not include an improvement value but the sale price included improvements, such as new construction that has not yet been appraised for the current assessment year.
- Sales that included an appraised improvement value that was subsequently torn down or moved, and the current appraised value does not include any improvement value.
- Sales on parcels that did not exist for the prior assessment year but exist for the current assessment year, such as new plats, short plats, condominiums, and others. These parcels are excluded from the ratio report as their inclusion would distort the ratio results.



- Sales, which meet the DOR ratio study standard, but which investigation reveal to be non-market transactions. These sales are denoted as such in the appraisal spreadsheets and in the ProVal® database sales file as 'non-arm's length transaction type,' or '9999'.

The model calibration uses only the most recent 'VVVV' sale that occurred in the study period. This will result in slightly different counts and statistics between the mass appraisal report and the pre-certification work file spreadsheets.

Reconciliation and Conclusion

Residential Properties (Excluding Manufactured Homes in Parks)

The mass appraisal valuation models employed in this revaluation for the appraisal of all property types, with the exception of manufactured homes in manufactured home parks, have been in place and utilized by the Assessor's office since the initiation of annual revaluation in 2004. The models have consistently produced reliable appraised values, as measured by ratio studies that meet or exceed the IAAO standards for ratio studies. Considering the quantity and quality of the data and the model performance results as documented herein, we conclude that the sales-adjusted cost approach produces a reliable estimate of market value.

Sales Used/Excluded

The sales used and/or excluded in the preparation of this report are found in the file Mass Appraisal Report Sales File. The file is presorted by benchmark ID number and then by parcel ID number.



Certificate of Appraisal

- The appraisers of the Snohomish County Assessor's Office who contributed to this report (hereafter known as "the appraiser") are, at minimum, accredited by the State of Washington Department of Revenue. By signing this report, the Snohomish County Assessor (or representative) certifies that the appraiser has the appropriate knowledge and experience to complete this Assessor's Report of the Mass Appraisal, with professional assistance disclosed if it was required.
- To the best of the appraiser's knowledge and belief, all statements and information in this report are true and correct, and the appraiser has not knowingly withheld any significant information.
- The reported analyses, opinions and conclusions are limited only by the reported assumptions and limiting conditions, and is the appraiser's personal, impartial and unbiased professional analysis, opinions and conclusions.
- All employees of the Assessor's Office have completed declarations listing all properties within Snohomish County in which they have a financial interest. Those declarations are on file in the Assessor's office.
- The appraiser has no present or prospective interest in the property that is the subject of this report and has no personal interest with respect to the parties involved.
- The appraiser's engagement in this assignment was not contingent upon developing or reporting predetermined results.
- The appraiser's compensation for completing this assignment is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- The appraiser's analyses, opinions, and conclusions were developed and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice (USPAP).
- Inspections were performed by members of the Snohomish County Assessor's Office Residential Appraisal Team in accordance with the 2016 - 2021 revaluation plan approved by the Washington State Department of Revenue March 5, 2015 and amended on March 15, 2016.



Property Inspections and Data Collection

Assessor's Office mass appraisal is a team effort. Significant participants performing the listed tasks in the Agricultural Region follow:

Residential Physical Inspection Agricultural Region

Matt Terwilliger, Residential Crew Supervisor
James Schmidtgall, Residential Appraiser Analyst, Open Space

Land Value

Agricultural Region Modeling Team

Matt Terwilliger, Residential Crew Supervisor
James Schmidtgall, Residential Appraiser Analyst, Open Space

Note: Additional support was occasionally provided by other Assessor's Office team members. A complete list of our team can be found in the Countywide Mass Appraisal Report, Section A.

Model Calibration/Analysis and Statistics

Quinten Schmit, Residential Appraisal Manager

Matt Terwilliger, Residential Crew Supervisor
James Schmidtgall, Residential Appraiser Analyst, Open Space

Laura Washabaugh, Chief Deputy Assessor
Sam Phelps, Systems Division Supervisor
John Moore, Property Assessment Program Analyst

Preliminary Valuation Review

Matt Terwilliger, Residential Crew Supervisor



Final Valuation Review

Quinten Schmit, Residential Appraisal Manager

Mass Appraisal Report Preparation

Laura Washabaugh, Chief Deputy Assessor

Sam Phelps, Systems Division Supervisor – Data Extracts

John Moore, Property Assessment Program Analyst – Data Extracts

Matt Terwilliger, Residential Crew Supervisor

Michael Tabor, Residential Appraiser Analyst



The Snohomish County Residential Appraisal Manager certifies and agrees that:

1. I supervised the appraiser for this mass appraisal assignment, have read the appraisal report, and agree with the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
2. I accept full responsibility for the contents of this appraisal report including, but not limited to, the appraiser's analysis, opinions, statements, conclusions, and the appraiser's certification.
3. The appraisers identified in this mass appraisal report are employees of the Snohomish County Assessor's Office, are qualified to perform this mass appraisal, and are acceptable to perform this mass appraisal under the applicable state law.
4. This mass appraisal report complies with the Uniform Standards of Professional Appraisal Practice that were adopted and promulgated by the Appraisal Standards Board of The Appraisal Foundation and that were in place at the time this appraisal report was prepared.
5. If this mass appraisal report was transmitted as an "electronic record" containing my "electronic signature," as those terms are defined in applicable federal and/or state laws (excluding audio and video recordings), or a facsimile transmission of this appraisal report containing a copy or representation of my signature, the appraisal report shall be as effective, enforceable and valid as if a paper version of this appraisal report were delivered containing my original hand written signature.

Date: June 18, 2021