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KING COUNTY
DOCUMENT

Mr. & Mrs. TAXPAYER
of King County

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***Tax***  
***Equalization***  
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A PLEDGE FULFILLED

King
by your
County Assessor
ROY B. MISENER

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*This Booklet Not Published*  
*at Public Expense*  
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The King County Assessor's Office has under way today a complete resurvey and revaluation of all real property in this county. In this program, made possible by the Federal Government through its Works Progress Administration and a special appropriation by the King County commissioners, assessments will be levied on a fair and equal basis for all.

It is the purpose of this booklet to acquaint you with the need for this work, the methods to be used in its accomplishment and the proposed results.

THE King County Assessor's office now is embarking on one of the most gigantic tasks ever attempted in your county—equality of taxes for every one of its citizens. It is with considerable pride that this office engages itself in this mammoth program—one of the first of this nature to be attempted in the United States.

Since the advent of the new administration in this office, the main objective has been the solution of King County's most perplexing problem: tax equalization.

Today, after one year of study by experts, the work is ready to begin.

Inasmuch as the law provides that real property be assessed on the even-numbered years, only personal property was assessed by the present administration in 1935.

Realizing the dire need of means to help lighten the load of the already over-burdened taxpayer, this office was instrumental in having a law passed by the last legislature exempting all household goods, furnishings and personal effects.

It is the intention of the County Assessor, Mr. Misener, to go before the next session of the state legislature with a bill recommending exemption of all homes up to \$2500, and at the same time

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recommend that all pleasure automobiles be exempted from taxation because it is our opinion that the cost of assessments on automobiles is too great in comparison with the amount of money received.

However, the assessments of taxable personal property were increased over the 1934 figure of \$51,467,109 to \$63,363,651 in 1935 through the uncovering of certain companies who, perhaps, were slightly negligent in the matter of a true inventory report.

Expert deputy assessors made thorough checks and placed a true and fair assessment on all personal property, impartially and without regard to its extent or ownership.

Here, Mr. and Mrs. Taxpayer, on the following pages you will read just how this job was accomplished.

The American Can Company was assessed at \$700,000 in 1934. This year our deputy assessor, valuing each piece of personal property as he found it, placed the assessment at \$1,119,000!

The Washington Title Insurance Company, representing their assets to be well over a million dollars, was assessed in 1934 at \$18,300. This slight discrepancy was rectified without delay.

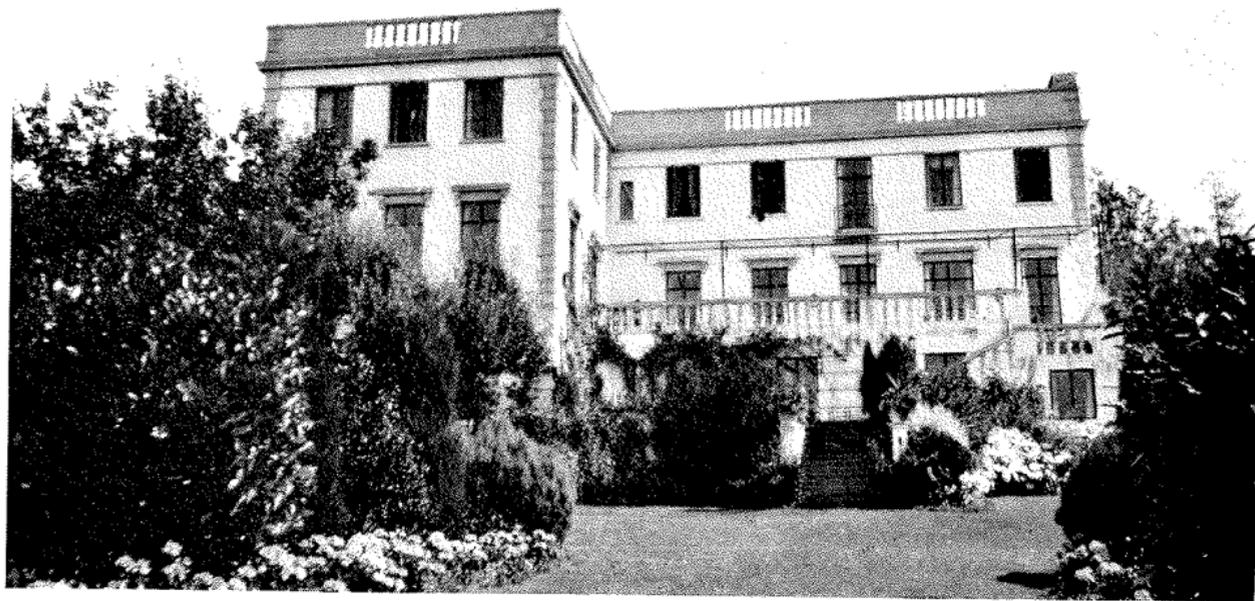
The assessment was increased to \$300,000 and the other title companies raised accordingly.

An assessment of \$500 appeared for the General Electric Company for 1934! Why? You figure that out. When our deputy called on March 1, officials were reluctant to disclose their assets, making a complete inventory-check necessary. The assessment was increased to \$123,790, a net gain of 24,658 per cent over 1934.

THE only real property assessments that were made in 1935 were cases of new construction and adjustments of fire-losses and slide damages. Every complaint was personally checked by a deputy assessor and new construction or damaged property was compared in value to the neighboring property.

While so engaged, we discovered more than 600 buildings in the City of Seattle that never had been previously on the tax rolls. In some cases, we found such gross mis-valuations that a complete reassessment was made.

On the following pages are found eight actual pictures of some of these buildings, photographed by our deputy assessors.



This mansion, located in the Highlands—exclusive residential section of the city—belongs to one of our outstanding bankers. It cost approximately \$70,000 to construct. The taxes on this mansion last year were less than \$15. HOW MUCH WERE YOURS?



This is the residence of an elderly woman who lives within two miles of the banker. It is a one-room shack. Obviously, she had no influential friends. It was assessed by the previous administration at \$300; under the new administration's tax equalization program it will be assessed at \$20, while the mansion, pictured on the opposite page, will be assessed at its rightful value.



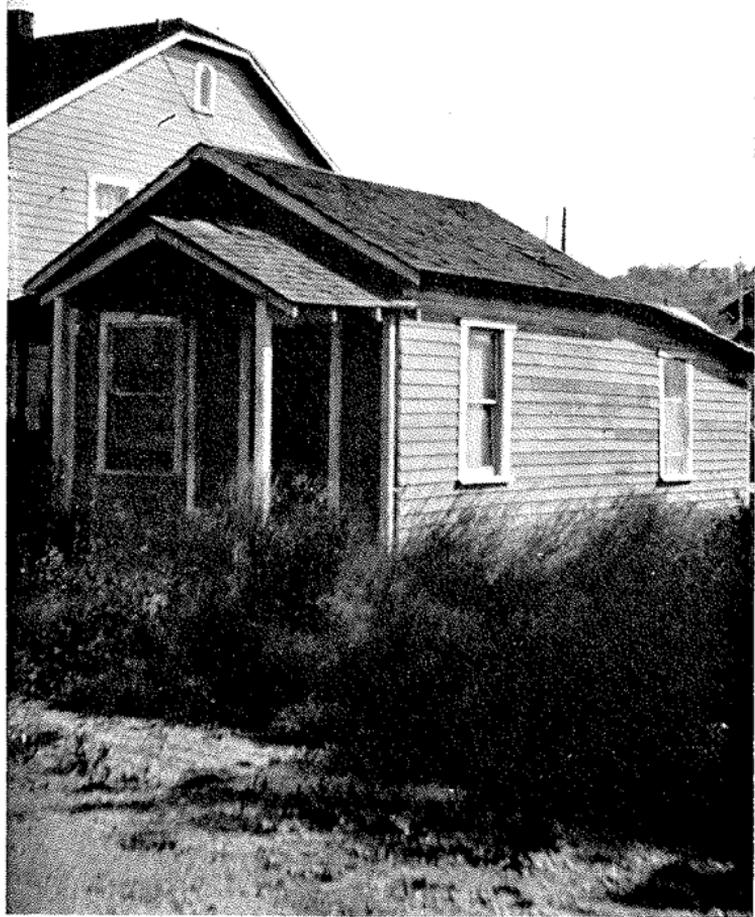
The owner of this home was either lucky or well-acquainted. It was built in 1929 at a cost of around \$25,000, and is located in the same district as the banker's mansion. How much taxes did he pay? The records of this office show that he never paid a dime of taxes since it was built. Rest assured that it was fairly assessed this year by our deputy.



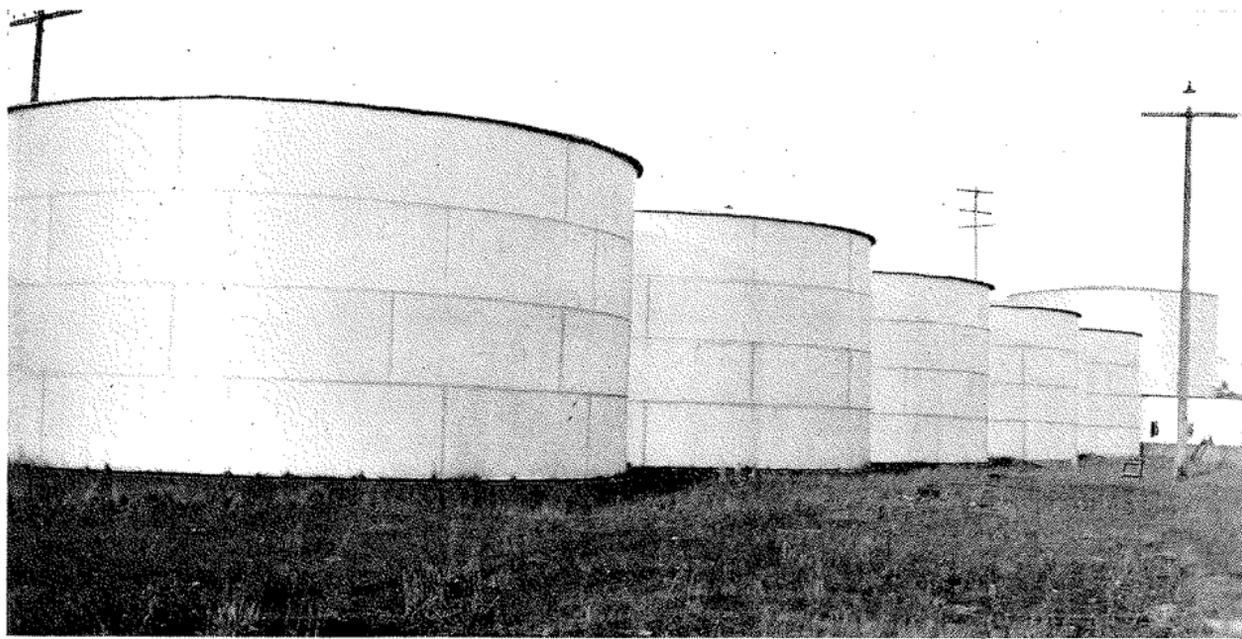
Here is a house that was not missed by the assessor. It is assessed at \$320 notwithstanding the fact that it has been uninhabitable for the last three years. King County will be forced to take this place over for delinquent taxes; the reason—this property has been grossly over-assessed for the past seven years.



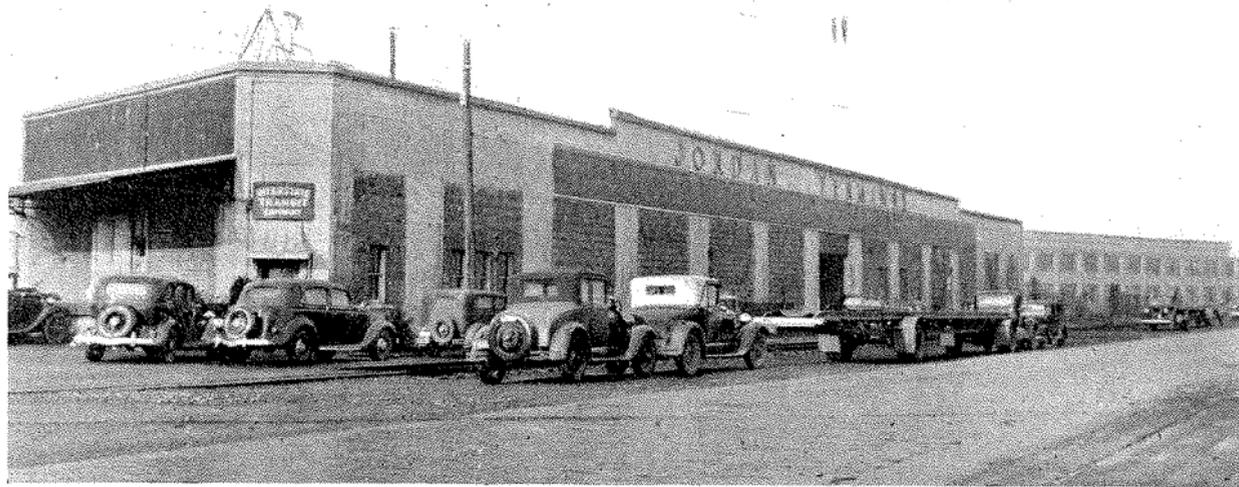
*Here's another little \$15,000 residence, the owner of which was never bothered with taxes.
It was not forgotten this year.*



What value would you place on this house? In 1934 the previous assessor thought it was worth \$540. We know that it is not worth over \$50. Is it any wonder that with conditions like this prevalent, thousands of pieces of property are taken over by King County every year? Our re-valuation program will correct these inequalities.



And here are 40,000-gallon tanks owned by a wealthy 'California concern that can well afford to pay taxes. Since this company acquired these tanks seven years ago, they have not paid one cent of taxes on the huge metal drums. This situation was immediately corrected as soon as our deputy discovered it.



This building was discovered by our deputy purely, by accident. He checked valuation of adjoining land and found this modern concrete terminal building, which had been assessed by this office for the past 16 years as a coal bunker. The assessed valuation of this property was increased 550 per cent.

THIS, Mr. and Mrs. Taxpayer, is the story of the 1935 assessment year.

Discovered were:

Ridiculously low assessments on property, which, in many cases, were increased tremendously.

Over - assessed property on which assessments were reduced many fold.

Property valued at thousands of dollars which never had been assessed.

Adjustments were made, countless property assessments corrected and equalized with the result that the assessed value of King County personal property was increased more than \$22,000,000. A decrease millage rate for the average taxpayer resulted.

More than 600 buildings were discovered that never previously had been assessed. Based on this figure and the number of electric light and power meters registered in King County, it is the conclusion of our office that more than 20,000 buildings in the county at large have completely escaped taxation.

There are more buildings in King County today escaping taxation than there are buildings in the cities of Wenatchee and Yakima combined.

The assessor is required by law to assess all real property in 1936. This could not be done without assistance from some source. Application, therefore, was made to the Works Progress Administration for an appropriation of \$276,000, which was approved by President Roosevelt.

○ F THE \$276,000 granted, \$214,000 is to be used to employ a sufficient clerical staff and photographers and \$62,000 for the installation of an adequate system of office records and photographs.

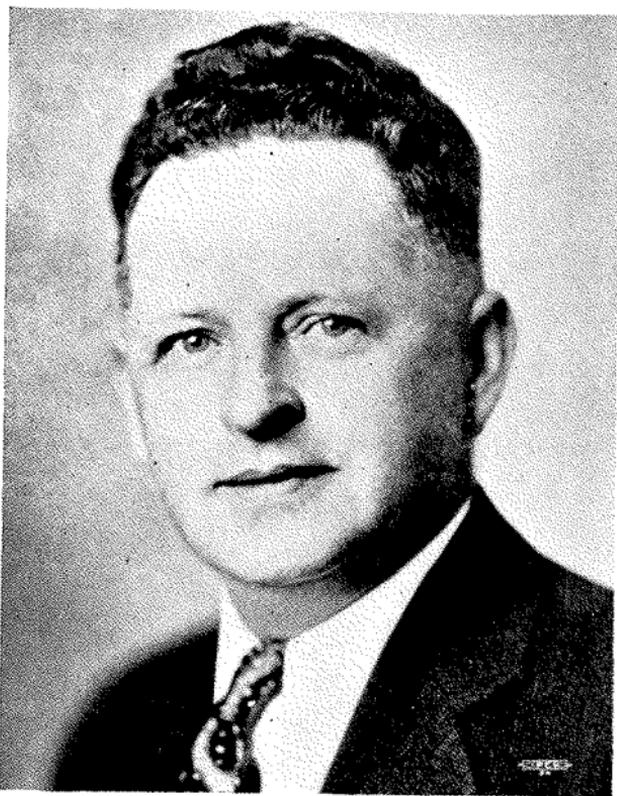
The board of King County commissioners responded with an emergency appropriation of \$160,000 for the purpose of employing expert appraisers.

An appraisers' school was immediately established under the supervision of the most experienced real estate appraisers in the county. Instruction was given as to charts, forms, and factors of value to be followed, that there would be no variation in assessments in the different districts of the county.

All technical information will be compiled by a specially trained deputy. This report will be checked by the field manager, photographed by a different crew, returned to the office where all mathematics and information are rechecked. These reports are reviewed by a board of three competent deputies and re-sent to the field where the final assessed valuation will be put on by the board of reviewers. This system will tend to avoid all errors.

When this work is completed, King County will have the finest set of uniform records of any county in the United States.

A PERSONAL LETTER FROM
YOUR ASSESSOR



ROY B. MISENER

Mr. and Mrs. Taxpayer:

When seeking office I promised to equalize the values of King County property for taxation purposes. I feel that I now have the opportunity to carry out that pledge, and wish to

acknowledge my sincere appreciation to the Works Progress Administration and to Mr. John C. Stevenson, Mr. Jack Taylor and Mr. Louis Nash, King County commissioners, for making this project possible.

The new program of the assessor's office is the result of widespread investigation of the tax-assessing systems in numerous counties of the United States and extensive study by all those connected with the work.

In the execution of the task, we ask your co-operation. All deputies in the field have been instructed to be impartial, fair and courteous. If for any reason you wish to complain of the acts of any of our deputies, kindly call MAin 5900, local 305, or come to the office at 201 County-City Building.

This invitation is extended to you at all times. Should you choose to investigate the assessments of your property or any property in which you are interested, call at the office and take advantage of our modern system of records which now are being installed. You will find our deputies anxious to serve you.

Sincerely,

ROY B. MISENER.



C. D. BRIDGES, JR.

THIS revaluation program is being accomplished through the capable assistance of Mr. C. D. Bridges, Jr., chief deputy, who has had more than 15 years' experience in valuating King County property, and Mr. Harold Sparkman, chief improvement deputy, who is a member of the American Institute of Real Estate Appraisers and one of thirteen accredited appraisers resident in the City of Seattle.