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For WSBTA Use
Docket Number

991003
43167

Property Tax
Exemption

Property Tax Appeal

Informal (This appeal is governed by the rules published in WAC 456-10)

Use this form to appeal property valuations, county Board of Equalization administered; exemptions, open space and timber/forestland designations and taxes.

Please note that in accordance to RCW 84.08.130, we are only able to accept appeals postmarked or sent within 30 days from the date of mailing of the County Board of Equalization Order.

*** You must attach a copy of the Board of Equalization order that is being appealed***

Section 1- Decision or Order

County* Clallam	Petition Number* 2020-24
Assessment Year* 2020	Payable in (the next year)* 2021

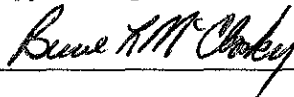
Section 2- Property Information- One form must be filed for each parcel

Parcel Number* 36372	<p>PM 5/10/21 RECEIVED MAY 13 2021 STATE OF WASHINGTON BOARD OF TAX APPEALS</p>		
Property Address			
5837 Old Olympic Highway, Sequim, WA 98382			
Type of Appeal			
<input type="checkbox"/> Residential House/Condo	<input type="checkbox"/> Mobile Home	<input type="checkbox"/> Open Space	<input checked="" type="checkbox"/> Other_Agriculture
<input type="checkbox"/> Commercial	<input type="checkbox"/> Land	<input type="checkbox"/> Exemption	
<input type="checkbox"/> Apt/Condo Complex	<input type="checkbox"/> Personal Property	<input type="checkbox"/> Timber/Forestland	

If applicable, please fill out the following values:

Value Set by the County Board		Appellant's Estimate of Value	
Land	\$	Land	\$
Improvements/Buildings	\$	Improvements/Buildings	\$
Personal Property	\$	Personal Property	\$
Total	\$	Total	\$

Section 3 Appellant Information

Appellant Name* Bruce McCloskey	Appellant Daytime or Message Telephone Number* 719-237-5669		
Mailing Address* 5883 Old Olympic Highway	City* Sequim	State* WA	Zip Code* 98382
Email Address (By providing an e-mail, you agree to receive all WSBTA correspondence by e-mail)	Appellant Signature* 		

Section 4 Representative Information (if none, leave blank)

If representation has been elected, you must attach a copy of authorization indicating that the authorized agent has full authority to act on the behalf of the **property owner** on all matters that pertain to this appeal.

By signing below you certify that you have reviewed this appeal and verify that is well-grounded in fact and complies with RPC 3.1 and CR 11.

Representative Name	Firm/Company Name		
Bar Number/ State (if applicable)	Representative Daytime or Message Telephone Number*		
Representative Mailing Address	City	State	Zip Code
Email Address (By providing an e-mail, you agree to receive all WSBTA correspondence by e-mail)	Representative Signature*		

Section 5 Issue Statement

Please explain why you believe your estimate of value is correct (use attachment if necessary):

SEE ATTACHMENT

Section 6 FOR ASSESSOR USE ONLY-- Please Provide Name and Address of Taxpayer

Taxpayer Name*	Representative (if know)		
Taxpayer Mailing Address*	City*	State*	Zip Code*

*Required Field

Taxpayer Daytime or Message Telephone Number*	Email Address (if known)
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*Required Field

Issue Statement Attachment
5/10/21
State Board of Tax Appeals
Bruce & Bonnie McCloskey

We are appealing the CORRECTED order of the Clallam County Board of Equalization (BOE) Review of Current Use Determination, mailed April 14, 2021. This order rescinds the BOE initial decision to overrule the Assessor's imposition of the payment of taxes, interest, and penalties. The original decision was later changed after consultation with the Washington Department of Revenue regarding the BOE's jurisdiction.

As detailed in the materials presented to the BOE, we argued we should not be penalized with back taxes, interest and penalties because we were misinformed when we purchased our property in 2013. That misinformation was in the form of the official Notice of Continuance, Land Classified as Current Use or Forest Land documents (provided by Clallam County) that we agreed to and signed. Those documents clearly state: "The additional tax, interest, and/or penalty shall not be imposed if the withdrawal or removal from classification resulted solely from: (g.) removal of classified farm and agriculture land on which the principal residence of the farm operator or owner or housing for employees". There is no mention of a 20-acre minimum. In fact, on the previous page of the same document, Farm and Agricultural Land is defined in 5 different ways, only one of which mentions a 20-acre minimum.

Our presentation to the BOE sought what we thought was a reasonable and fair solution. Rather than making the argument we should not even have the 1 acre removed from agriculture classification, based on the documents we signed at time of purchase, we proposed agreeing to the one-acre removal, but have the 7 years of back taxes, interest and penalties rescinded per the Continuance documents we signed.

The BOE initially agreed with us and so ruled, only to be later changed to the CORRECTED order.

We are confused why the BOE was convinced to change their original decision rather than follow RCW 84.08.130: **(1) Any taxpayer or taxing unit feeling aggrieved by the action of any county board of equalization may appeal to the board of tax appeals by filing with the board of tax appeals in accordance with RCW 1.12.070 a notice of appeal within 30 days after the mailing of the decision of such board of equalization.**

Why did that process not happen, or if it did why did we not know about it? Rather, from our standpoint it looks a little suspicious to get a CORRECTED Order from the BOE with no opportunity for input or knowledge there was an issue with the original order. Our research shows there was at least one case where a BOE made a similar decision to remove a parcel from open space, but not impose the tax penalty (Docket 74791). But in our case our BOE does not have the jurisdiction to do so? We realize every case is different and perhaps the laws have changed in the past 10 years, but it does make one wonder. Ultimately, the Board did not agree with the BOE in the case cited here, but did not mention a lack of jurisdiction.

Our intent is to not raise the issue of whether the one acre for our homesite should be removed due to the technicalities of the RCW and WAC referring to the wrong section (84.34.020 (d)) rather than to the correct section (84.34.020(f)). We understand the intent of the one-acre removal and agree with that intent going forward. We do not agree we should be penalized because of inaccurate information provided to us by the County at the time of purchase.

We more than qualify to meet the spirit and letter of the documents we were provided by the County. We are full time farmers with 2 additional full-time employees and several part time employees. We have more than doubled the acres of crops in the ground since our purchase. We can provide evidence to that effect if that would be helpful. Our intent all along was to build our residence on our farm, in compliance with the documents we were provided, with no indication any penalties would be forthcoming.

We proposed (and the BOE initially agreed with) a reasonable resolution only to see that not accepted due to a BOE jurisdiction issue. Hence our appeal to the State Board.

We are not attorneys and do not want to incur the expense of hiring one. However we feel strongly we were misinformed by the County at the time we purchased our farm. We were initially pleased with the BOE process and decision, only to become disenchanted when we received the CORRECTED BOE decision out of the clear blue.

We will be happy to provide any additional information.

Bruce & Bonnie McCloskey
5883 Old Olympic Hwy
Sequim, WA 98382