**How Much Do You Know?**

**1 – What is the role of the county board of equalization?**

 A – Help reduce property owner’s tax liability

 B – Determine the true and fair market value of real and personal property

 C – To get more money for the county

**2 – At what percentage of true and fair market value is real and personal property valued at by county assessors?**

 A – 50%

 B – 100%

 C – 101%

**3 – Which one of the following is an approach used to arrive at market value?**

 A – Comparison of assessed values from the neighboring property

 B – Comparison of similar sales compared to the subject property

 C – Throwing a dart at a number on the wall

**4 – What assessment dates are used by boards of equalization when determining market values?**

 A – January 1

 B – Date the taxpayer filed the petition

 C – July 31

**5 – Who enacts the Revised Code of Washington (RCW)?**

 A – Department of Revenue

 B – County assessors

 C – State Legislatures

**6 – Where can I locate RCW’s?**

 A – Library

 B – Internet

 C – Board of Equalization Operation Manual

**7 – The county assessor’s assessed value determinations are assumed correct.**

 A – Always

 B – Never

 C – Sometimes

**8 – What is the standard of proof appellants must overcome when appealing the assessor’s original** **assessed value?**

 A – Beyond a reasonable doubt

 B – Preponderance of the evidence

 C – Clear, cogent, and convincing

**9 – Which one of the following is not market-based evidence?**

 A – Comparison of assessed values

 B – Comparison of similar sales

 C – Cost to cure estimates

**10 – A board of equalization has the jurisdiction to hear appeals concerning which of the following topics?**

 A – Denial of an application for Farm and Agricultural Land

 B – Denial of an application for Open Space Timber Land

 C – Denial of an application for a Senior Citizen/Disabled Persons Exemption

**11 - The Senior Exemption/Disabled Person Exemption program is based on what type of income?**

 A – Combined disposable income

 B – Gross income

 C – Income is not a requirement

**12 – Besides filing an appeal with the board of equalization, a taxpayer can also:**

 A – Request the county council reduce their assessed value

 B – Pay their property taxes under written protest

 C – Request Department of Revenue reduce their assessed value

**13 – When is the filing deadline for an appeal to the board of equalization?**

 A – August 15 or 30 days after the notice is mailed

 B – July 1 or 30 days after the notice is mailed

 C – December 31 or 30 days after the notice is mailed

**14 – Can the filing deadline be waived?**

 A – Yes

 B – No

 C – Sometimes

**15 – How many days before the hearing is the taxpayer required to submit their market-based evidence?**

 A – 7 days

 B – 21 days

 C – 15 days

**16 – How many days before the hearing is the county assessor required to submit their market-based evidence?**

 A – 7 days

 B – 21 days

 C – 15 days

**17 – Are hearings open to the public?**

 A – Yes

 B – No

 C – Sometimes

**18 – Besides hearing individual appeals from taxpayers based on decisions made by county assessors, the board of equalization has the authority to:**

 A – Refund property taxes

 B – Approve applications for the Open Space Timber Land Program

 C – Equalize property assessments

**19 – Can the board of equalization reconvene themselves after the regular 28-day session has ended?**

 A – Yes

 B – No

 C – It depends

**20 – Can the Department of Revenue reconvene boards of equalization after their regular 28-day session has ended?**

 A – Yes

 B – No

 C – It Depends

**21 – If a board of equalization consists of five members, how many members must agree upon the decision?**

 A – 2

 B – 3

 C – 4

**22 – The board’s order must tell the reader:**

 A – As little as possible as to why they made their decision

 B – How they arrived at their decision

 C – The next time their property is subject to a new assessment

**22 – Which of the following can the Board do to help them make a decision:**

 A – Drive by the property

 B – Conduct research for comparables

 C – Ask clarifying questions at the hearing