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We will begin at 8:00,
breaks will be at 10 &
11ish.

Please mute yourself and
use the “hand raise”
expression.

If the session runs over,
you have the option of
participating longer.

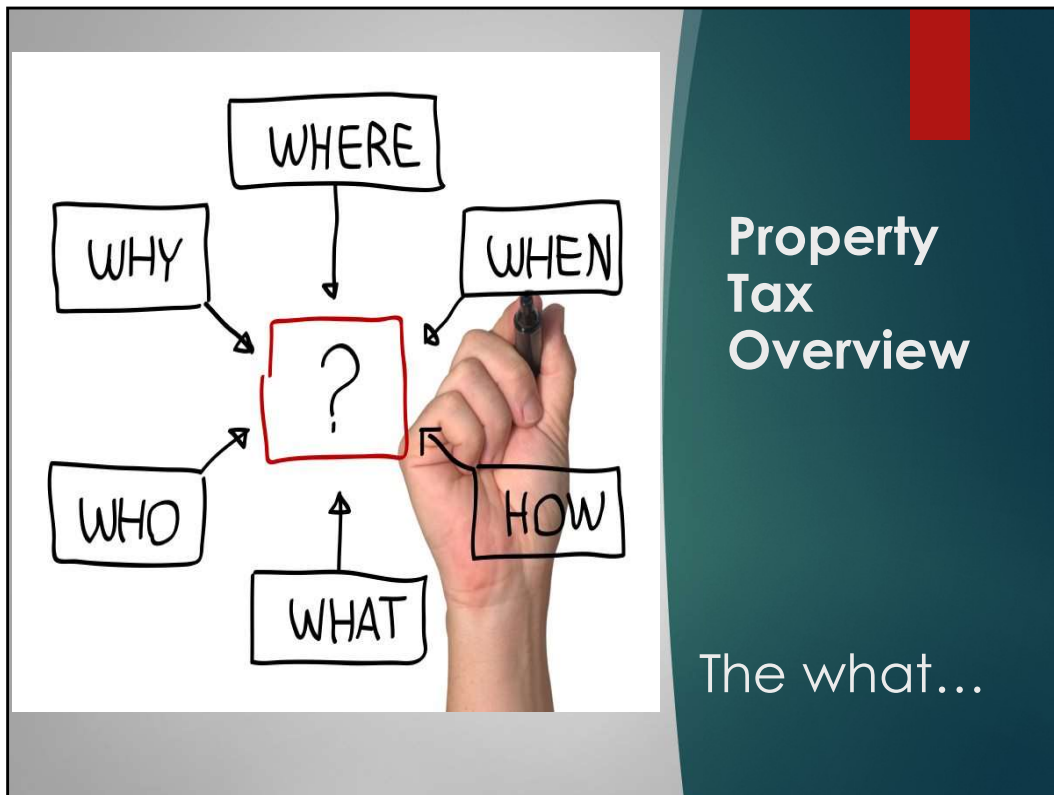


The Department of Revenue



We Provide:

- General Supervision through our robust audit program
- We also answer any questions from BOEs, Taxpayers, AR's
- Trainings:
 - Basic, Senior BOE member training, and New Clerk training.
 - Other specialists also put on trainings. If interested, you can look on the PTRC website under education.
- We created & maintain the Operation Manual for the BOEs
- We write rules that're available on leg.wa.gov and decide questions of interpretation (RCW 84.08.080)
- The Department can also reconvene the BOE (WAC 458-14-127)



Ad Valorem (according to value) Tax - A tax based on the value of property.

The most common being real estate but is also imposed on personal property.

- Many appellants want to talk about their taxes rather than their assessed value. There is no provision in state law to directly appeal property taxes.
- Appellants can appeal their assessed value *not* their tax amount.

All property is taxable unless specifically exempted by statute (RCW 84.36.005).

- Some exceptions include Designated Forest Land, Current Use, Senior Exemption Frozen Value, and Historic Property.

Assessment Year: The year in which property taxes are assessed. It precedes the year the taxes are collected

Tax Year: The year in which taxes are due and payable. It follows the year in which taxes are assessed



Washington Constitution Article VII (7) – All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only.

The WA Constitution requires property tax to be uniform, including joint taxing districts and personal property.

1. All property is to be assessed at 100% of its true and fair market value.
 - Personal property is taxed at the same rate as real property.
2. Tax rates must be uniform in each taxing district; applied uniformly to all types of property.

Tax burdens are proportionate to the value of the property.

- In a taxing district, the owner of a \$200,000 home pays twice as much as the owner of a \$100,000 home.
- The owner of a \$1,000,000 property pays ten times the amount paid by the owner of a \$100,000 property.

Assessor

the public official charged with the duty of establishing a correct value

The who...



The Assessor:

Determines the true and fair market value of taxable properties in their respective counties by using appropriate tools, practices, and methodology. They review and determine assessed values that reflect the current true and fair value of the property as of January 1 for each assessment year (with valuation date exceptions for new construction).

Assessor's responsibilities:

- Establish Market Value
- Maintain Fairness in Assessments
- Make Determinations on Current Use applications/removals, Senior Citizen exemptions/removals, Destroyed Property
- Set levy rates
- Certifies the assessment roll to board
- Certifies the tax roll to the treasurer

Change of Value Notice (RCW 84.40.045) - Once the assessor has determined the true and fair market value of property in the county revaluation notices must be sent, if the assessed value changes from the prior year.

Certification of Tax Rolls (RCW 84.40.320) - When the valuation of real and personal

property within the county is completed, the assessor will certify the assessment roll to the Board of Equalization.

Presumption of Correctness



Presumption of Correctness – “Upon review...it shall be presumed that the determination of the public official charged with the duty of establishing such value is correct [.]” (RCW 84.40.0301) Only applies to the assessor’s *original* value.

The assessor enjoys a presumption of correctness in valuation appeals and the statute requires clear, cogent, and convincing evidence to overcome this.

Presumption applies to:

- original certified assessed value
- values corrected under manifest error.
- Presumption applies EVEN WHEN the Assessor has offered a stipulated agreement to a taxpayer (if it is not signed by both parties).

***Offers of settlement are NOT an admission of error on the part of the Assessor.

The clear, cogent, and convincing evidence standard shifts to a preponderance of the evidence when:

- Values have been corrected;
- Valuation methods have been invalidated;
- When the Assessor Admits error; or
- If the issue before the Board is not a valuation

issue.



Burden of Proof

The standard of proof to overcome an assessor's presumption is not easy.

The taxpayer must show it is "highly probable" the assessor made an error with Clear, Cogent, and Convincing evidence.

This is a greater standard than more probable than not. The facts are clear, positive, and unequivocal in their implication.

- To put into perspective this is the standard of proof needed to terminate parental rights in a child abuse case.

Now if they overcome the presumption the standard of proof shifts to a preponderance of the evidence.

This standard is more probable than not and requires at least 50% + 1, so the greater weight or amount of evidence.

- Picture a scale. You have both sides; each party fills one side with all their evidence, whichever way the scale tips is the side that wins.
- To put this into perspective this is the standard of proof needed to recover vehicle damages at a civil trial.

For example:

If the assessor has valued a house at \$75,000, and the taxpayer has several recent arm's length sales of similar houses in the same area clearly showing that the house is worth only \$70,000, then the taxpayer has met his or her burden of proof to overcome the assessor's presumption **and** shown the true and fair value of the house.

Burden of Proof (RCW 84.40.0301)



The appraised value or fair market value of property is to be determined using the market, income, or cost approaches. Residential property is usually appraised using the market approach to value. RCW [84.40.030](#)

Market Value- is the amount of money a buyer willing, but not obligated, would pay a seller (who is also not obligated to sell).

1. **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.
2. **WAC 458-14-005(15):** "Market value" is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all uses to which the property is adapted and might in reason be applied. True and fair value is the same as market value or fair market value.

Assessed Value - The value of property placed on the assessment roll for property tax purposes.

- County assessors determine the assessed value of property.

Market value is not always the same as the assessed value:

- An exemption from property tax may allow taxpayers to pay tax on a value less than market value:
 1. A senior citizen or disabled person exemption
 2. Participation in the current use program
 3. Historic property



Real Property - Includes the land itself, buildings, and structures or improvements.

- The total assessed value of a parcel is determined and broken down into two components:
 1. Land
 2. Improvements

Taxpayers must appeal the total value of a parcel. You may receive petitions that are disputing only a building value. The appellant must petition the assessed value; however, they can make an argument for either the land, buildings, or improvements.

Personal property - Property used for the purpose of doing business and is not **affixed** to land.

Pamphlet about Personal Property Tax is available on the PTRC.



Assessors must list and value real and personal property on:

- January 1, of the assessment year and;
- The assessment date for new construction is July 31, of the assessment year.

RCW 84.40.020

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

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.

Why is it important to understand when the assessment dates are?

- When a petitioner presents sales evidence, it's an important detail to know how the petitioner's sales relate to the assessment date.



Notice of Value

Change of Value Notice (RCW 84.40.045) - Once the assessor has determined the true and fair market value of property in the county, revaluation notices must be sent.

*Notices are only required to be sent *if* the total assessed value of the parcel changes.



Administrative Appeals are an inexpensive and simplified appeal process. They're quasi-judicial proceedings where boards provide an impartial hearing environment to protect each party's due process rights and results in a fair decision.

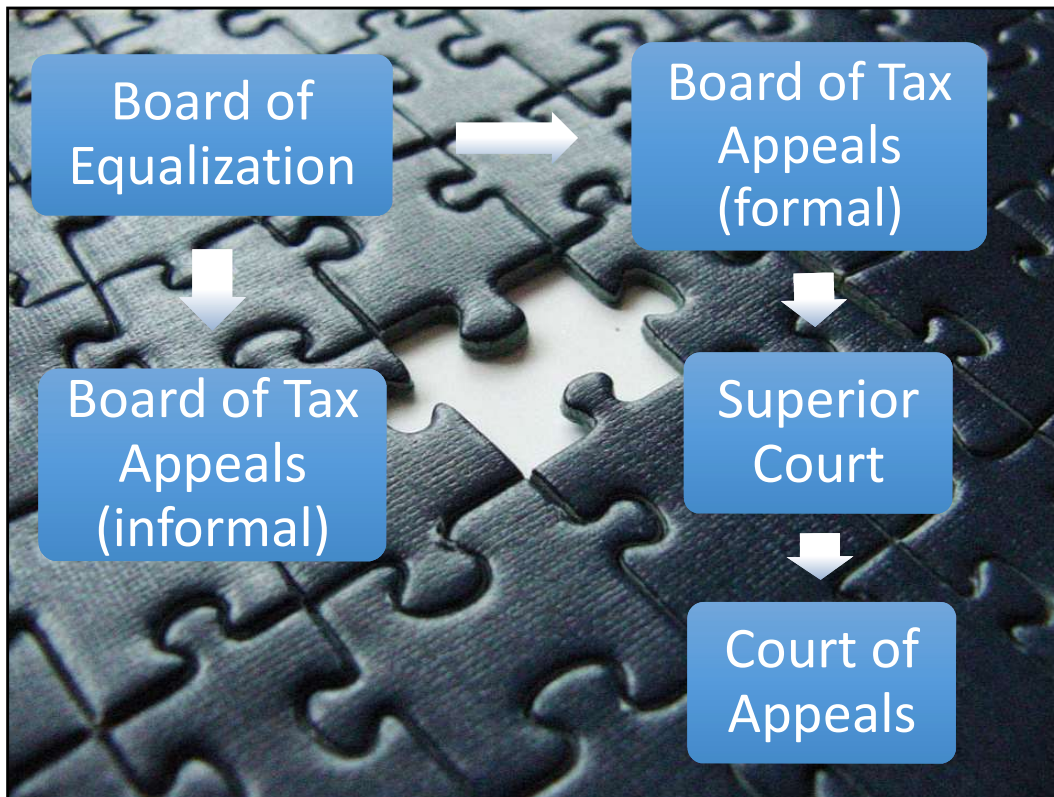
Elements of Due Process that each party has a right to have or be given

1. A notice (of a hearing)
2. An opportunity to know the claims of the opposing party
3. The opportunity to be heard so to appear and present evidence
4. A Reasonable time to prepare one's case
5. To have an orderly proceeding
6. The right to a cross examination and to present rebuttal evidence
7. The right to an impartial tribunal and
8. The right to a reasoned decision

Avenues for administrative appeals:

Boards of Equalization: Independent bodies that process and hear appeals of various county assessor determinations and equalize property values.

Board of Tax Appeals or BTA: this is a state-level administrative forum available to citizens and businesses to dispute their tax liability.



Administrative appeal options are limited to:

- Taxpayers appeal to their local Board of Equalization.
 - BOE decisions are appealable to the BTA.
- Direct appeals to the BTA skip the BOE review.
 - These are requested by the taxpayer after they timely file with the BOE,
 - The taxpayer, Assessor and BOE members must agree and sign the direct appeal petition form, and
 - the BTA gets to choose to accept these.
 - Typically appeals that are “highly valued, disputed property” are accepted
- BTA formal appeal decisions may be appealed to Superior Court.



Boards are independent bodies organized to process and hear appeals of various determinations made by the Assessor's Office. Generally, they're comprised of three citizens and up to four alternates appointed by the County Legislative Authority tasked with providing an impartial hearing environment that protects each party's due process rights and results in a fair decision.

- Members serve a 3-year term, frequently volunteers.

Business is usually conducted during the "Regularly Convened Session":

- I. Hear appeals on most decisions made by assessors and;
- II. Equalize property values

With respect to the appeal process, the clerk should manage the process **from receipt of the petition to distribution of the board's order.**



Equalization Board

Boards examine and compare assessments to see if comparable properties are comparably valued without an appeal.

Authority:

- On the board's own motion during the regular 28-day session (current assessment year only).
- By the Department to perform equalization duties (prior assessment years).

*The presumption of correctness extends to values examined under equalization.

May come from...

- A pattern of appeals indicating there may be inequality within a group or class of properties.
- A taxpayer or taxpayer group may call or write about their assessed value as compared to similar properties.
- The assessor may propose equalization to the board.
- Discrepancies or potential errors on the assessment roll (appeals of other properties may point to potential discrepancies).
- Board investigation to determine if there are legitimate reasons for value differences between appealed properties and similar properties.

Orders (WAC 458-14-116):

- Issued for all properties affected, clearly indicating the reasons for change in value.
- Both parties have 30 days to appeal the order to either the BOE (again) or BTA.



1. Changes in appraised value of taxable rent for (leasehold excise tax) appraisals done by the assessor for the department (RCW 82.29A).
2. Exemption cancellations of multiple unit dwellings in urban centers (RCW 84.14.110)
3. Historic property decisions/disputes (RCW 84.26.130)
4. Forestland application denial (RCW 84.33.130)
5. Forestland removal (RCW 84.33.140).
6. Current use determinations (RCW 84.34.035)
7. Denial of application for farm and agricultural land
8. Removal from current use classification (RCW 84.34.108)
9. Appeal of new assessed valuation upon removal of current use classification
10. Exemption determinations for increase in value attributable to the installation of an automatic sprinkler system in a nightclub (RCW 84.36.660)
11. Senior citizen exemption denials (RCW 84.36.385)
12. Assessed value upon which additional tax is based, upon cessation of exempt use (RCW 84.36.812)
13. Property tax deferral determinations (RCW 84.38.040)
14. Valuation reduction after government restriction determinations (RCW 84.40.039)
15. Omitted property or omitted value determinations (RCW 84.40.085)
16. Valuation appeals of taxpayers (RCW 84.48.010)
17. Assessor decisions stemming from a claim for real or personal property tax exemption (RCW 84.48.010)
18. Cancellation or corrections of manifest errors that result in a change on the assessment/tax roll (RCW 84.48.065)
19. Destroyed property appeals (RCW 84.70.010)
20. Assessor decisions of property tax limited income deferral program (RCW 84.37)



RCW 84.48.010 & WAC 458-14-325

- Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county.
- Board members appointed or reappointed by June 1st in order to attend training
- 3-year term or until successor is appointed

RCW 84.48.014

- Members cannot be a holder of any elected office, but they can accept an appointed position to another board

RCW 84.48.042/WAC 458-14-035:

- Board members must attend training within one year of their appointment or reappointment
- Training **may** be waived by DOR for one year



Board Meetings

RCW 84.48.010 & WAC 458-14-046:

- Boards **must** meet in open session on July 15th or within 14 days of certification of the county assessment rolls; whichever is LATER .
- Remain in session for 28 days *MUST provide the Department with the adjournment date.
- Must meet at least 3 times during the 28-day session.

WAC 458-14-005(18): Defines regular convened session for the purposes of WAC 458-14-127 timeliness.

What can we do during the meetings?

- Swear in board members
- Review assessment roll
- Hold hearings
- Meet with assessor for generic discussion
- Authorize members or the clerk to sign orders
- Review BTA orders

County assessor must certify the assessment roll to the board of equalization before the board can issue any valuation determinations for that assessment year.



For scheduling or rescheduling
22
is the “magic” number!

The clerk must schedule hearings for all timely filed petitions which have not stipulated or withdrawn.

1. Notice must be at least 22 business days prior to hearing date (WAC 458-14-076(2)) and include:
 - Appellant name
 - Hearing date, time, & location
 - Hearing length
 - Account or parcel number
 - File number (assigned by clerk)
 - Additional instructions for the parties, including information concerning the process of the hearing that may be helpful to the appellant.
 - Policy for scheduling hearings or rescheduling hearings if you have one (I recommend you develop one if you do not).
2. Keep a record of the notice in the appeal file.
3. Inform the parties, they must file (with the BOE **AND** the other party) all relevant materials as evidence at least 22 days prior to the hearing.

Hearing schedule procedures may be set up by the board:

- Order of receipt
- Property classification
- Property location
- Property value



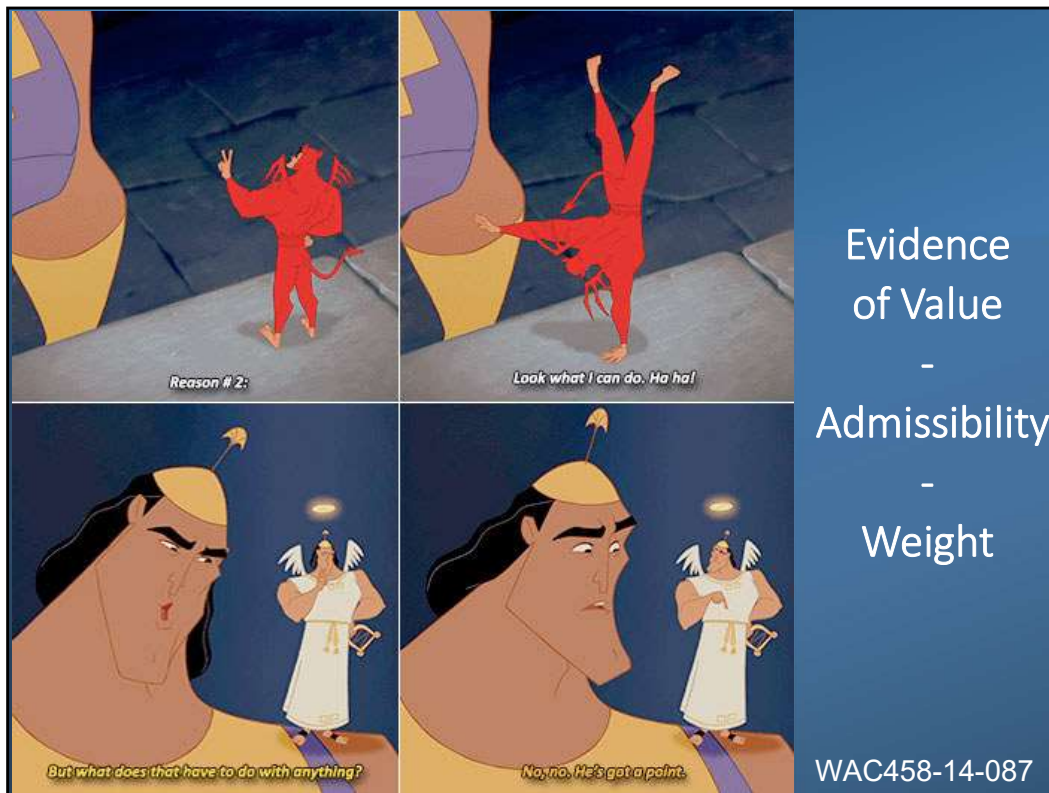
An **ex parte communication** occurs when a party to a case, or someone involved with a party, talks or writes to or otherwise communicates directly with the decision maker about the issues in the case without the other parties' knowledge.

Avoid discussing cases with members of the Board (especially before or after a hearing)

Discourage your members from discussing cases with parties to the appeal (taxpayer/appraisers) especially before or after a hearing.

Such contact should be avoided because of the appearance of unfairness it can create.

However, if a taxpayer or other party to an appeal does contact a board member at home or outside of a hearing situation, the board member should politely refuse to discuss the specific case, citing the ex parte contact prohibition.



The Board considers and evaluates the relevance of the presented evidence and testimony. Relevant evidence makes facts more or less probable when used as part of a determination.

Either party may present both evidence and/or arguments to persuade the Board.

- The Board cannot limit the amount of evidence a TP submits.
- However, they must support it with market-based evidence
- Always strive to educate taxpayers on useful evidence.

Evidence must be submitted at least 21 business days prior to a hearing:

Relevant evidence may include comparable sales data, cost data, income data, maps, or photos.

- Case law, statutes, and rules are general principles not evidence.

Its also important to note that the assessor **may** elect to provide a response, because they can rely on their presumption of correctness.



RCW 84.48.028 - The clerk is required to attend all hearings with the Board.

All hearings are required to be **recorded** with an audio recording device WAC 458-14-095(1).

- All board hearings are open to the public unless a party requests that part or all of the hearing be closed due to confidential income data evidence.
- Sign-in sheets are recommended to provide the board a record of the names of those testifying.
- All who testify shall swear or affirm to tell the truth under penalty of perjury WAC 458-14-076(4).

WAC 458-14-095 – Confidential Information

- Hearings involving confidential information must be recorded on a separate recording/hearing.
- Confidential information must be kept in a sealed file labeled “confidential”.
- Hearings with confidential information are closed to the public.

****If additional materials are allowed, they must be provided to the board and the opposing party, opposing party must be allowed to rebut.**

Deliberations are not open to the public

- The Department of Revenue concludes, like the Attorney General did, that when the local BOE decides an issue of valuation between a specific taxpayer and the county Assessor, those deliberations are exempt from the Washington State Public Meetings Act.



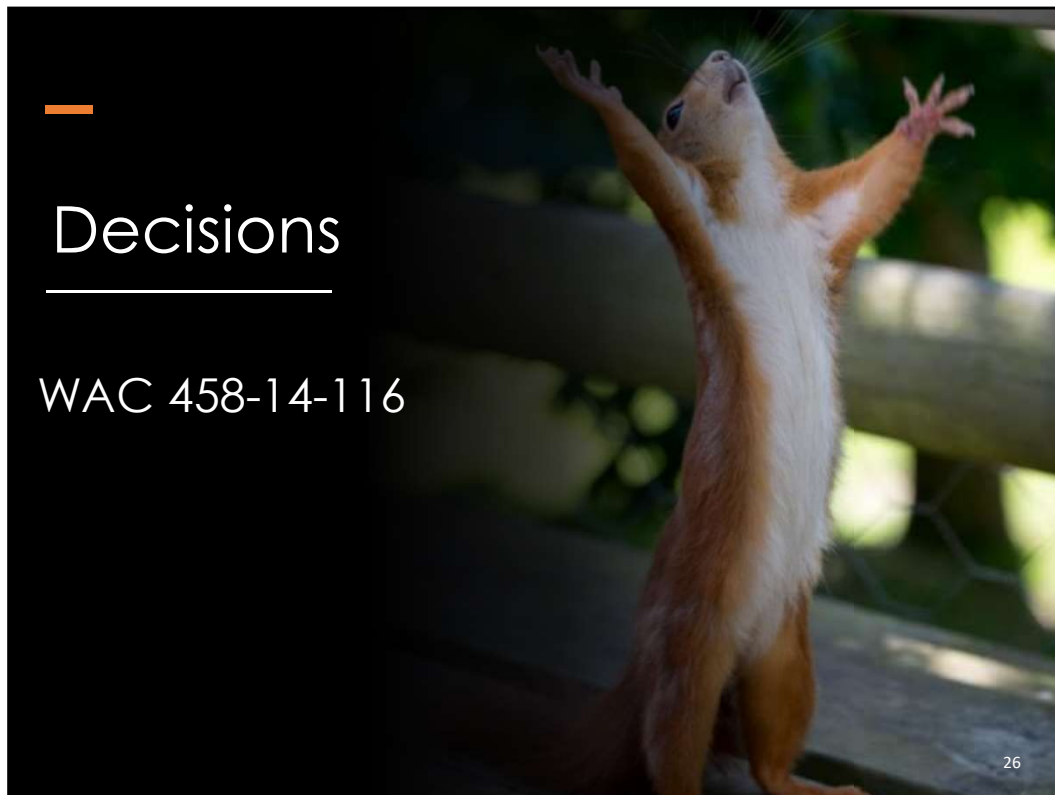
The chairperson should make opening remarks to ensure parties understand how the hearing will be conducted:

1. Introductions:
 - Board Members
 - Taxpayer
 - Assessor's Representative
2. Separation of board & assessor's office
3. The board's duty/authority
4. The assessor's presumption of correctness
5. What is considered proper evidence
6. Inform parties of testimony time limits
7. The board's decision-making procedures
8. Appeal rights (to BTA)

Clerks:

1. Provide administrative support
2. Record hearings

3. Administer oath of truthfulness
4. Avoid asking questions or interjecting opinions



After the hearing, evaluating all evidence & testimony, and applying the correct standard of proof the Board renders a decision.

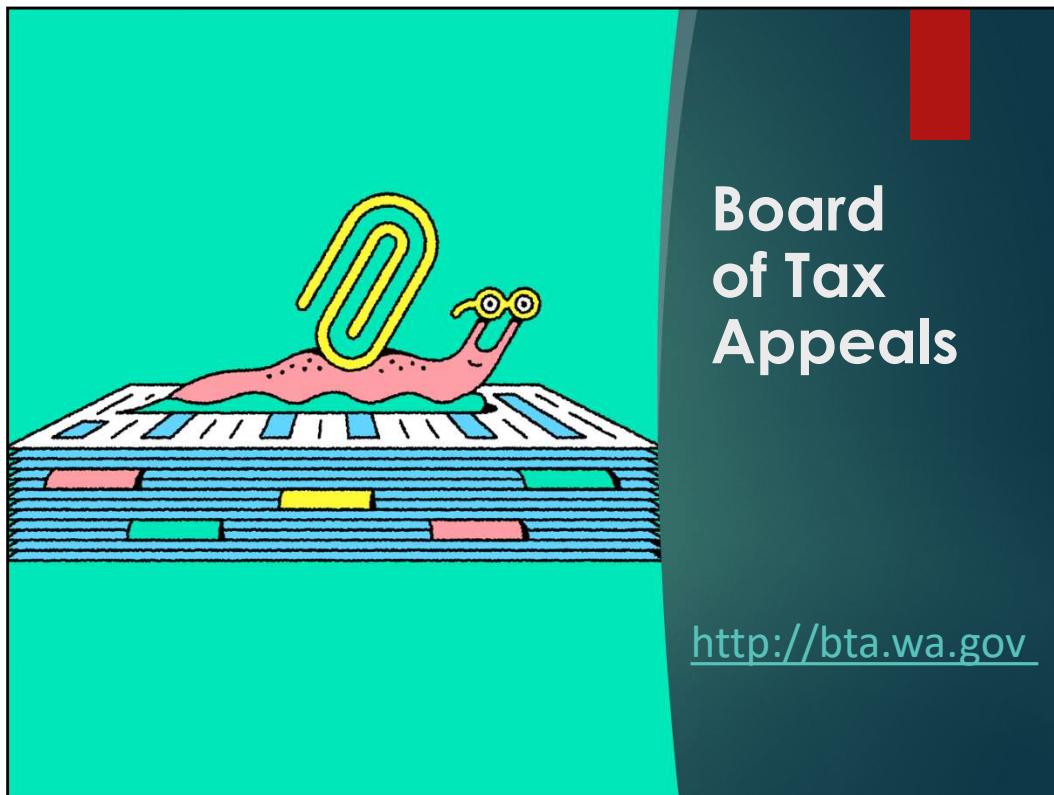
Orders:

- Discuss the evidence and indicate the value of the property or other decision.
- Issued within 45 days of the hearing (mailed to the appellant and the assessor, with a copy retained by the board).
- Parties have 30 days from the order mailing date to appeal the board's order to the BTA (WAC 458-14-116(3)(b)).
- If the property value *decreases*
 - the value becomes effective on the mailing date, even when it's appealed.
- If the property value *increases*
 - the value becomes effective 30 days after the mailing date, unless appealed.

Reconsiderations:

- There is currently no law requiring boards to reconsider their determinations when asked to do so by one of the parties to an appeal.
- There is no prohibition in statute or rule for a board to consider other requests or develop their own policy regarding reconsiderations.
- The Department has advised boards that they may choose to accept and review requests for reconsideration.

- Reconsiderations should be processed only to correct an egregious error.
- The best option is for the aggrieved party to appeal the decision to the BTA.



The BTA has a Board made up of 3 members (chair, vice chair, and member), they serve 6-year terms and are appointed by the Governor. In addition, they have tax referees that work under the board.

The BTA hears appeals anew which means:

- There is no restriction to reviewing only the evidence considered by the county board.
- Either party can provide new arguments, testimony, and evidence.

The BTA is bound by the same **standards of review** as the county boards.

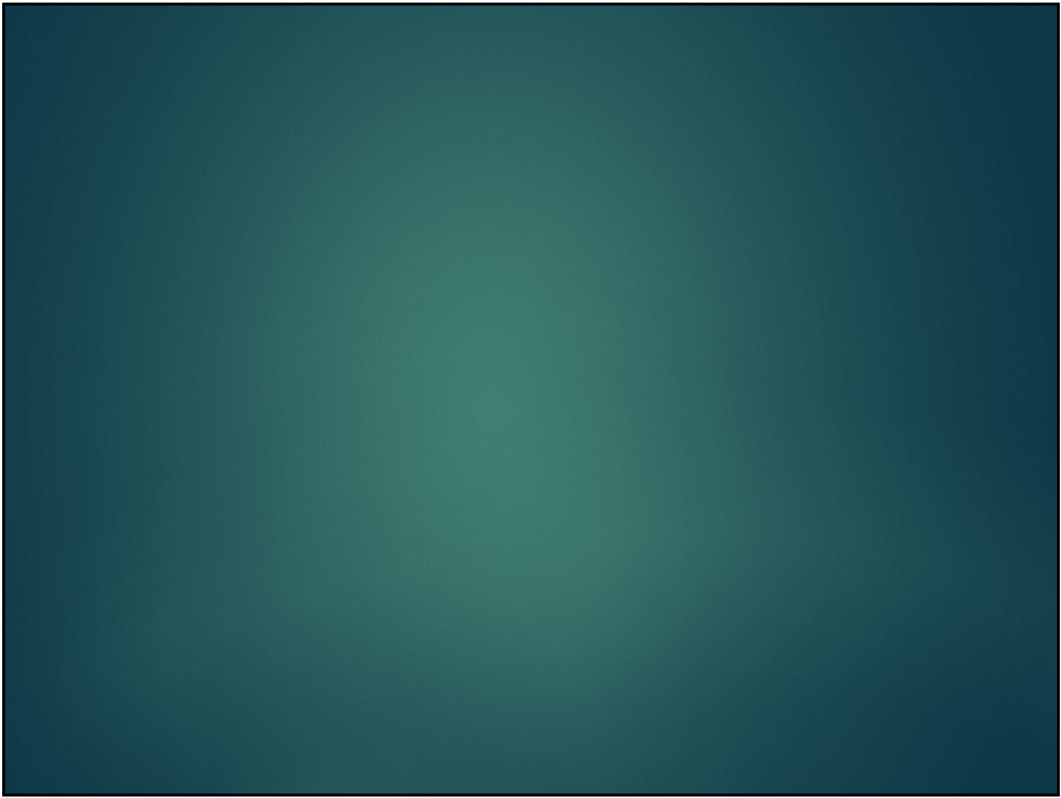
- The original certified value enjoys the same presumption of correctness before the BTA.
- There is *NO* presumption of correctness on a value ordered by the county board, even if it was recommended by the assessor and adopted by the county board.

Types of appeals:

- Appeals of BOE Orders
- Determinations made by the Department
- Direct Appeals which skip the BOE, however, these are not freely given
 - These are requested by the taxpayer after they timely file with the BOE,
 - The taxpayer, Assessor and BOE members must agree and sign the direct appeal petition form, and
 - the BTA gets to choose to accept these.
 - Typically appeals that are “highly valued, disputed property” are accepted

Upon filing an appeal, a party can choose either a formal or informal appeal:

1. A Formal Appeal:
 - Is usually chosen when parties are conducting discovery, seeking a protective order, or looking for a ruling on an issue of law.
 - These decisions may be appealed to Superior Court.
2. Then you have your Informal Appeals:
 - These are the most common, making up about 90% of the cases
 - These are usually Pro Se and the decision is final





Timely & Complete Petitions

The only method for appealing a county assessor's determination to the county board of equalization, is by a properly completed and timely filed taxpayer petition.

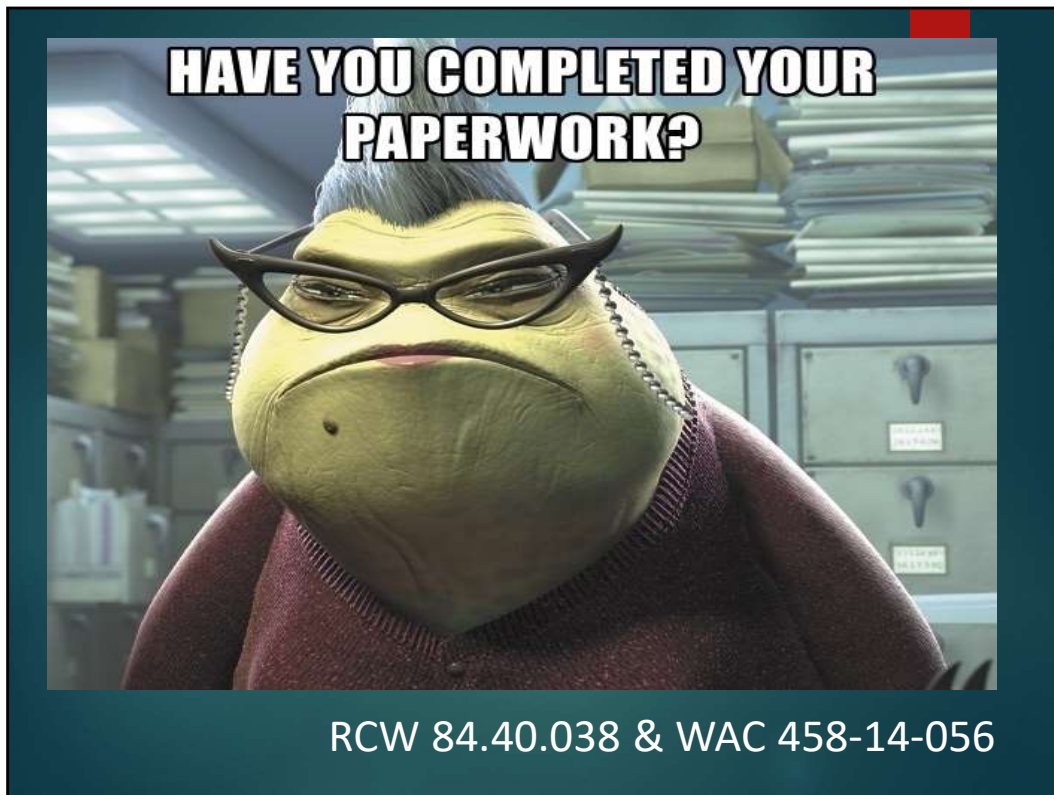
Filing deadlines (WAC 458-14-056):

- July 1 of the assessment year,
- Or 30 (up to 60 days) after the NOV is mailed (**petitions filed after July 1st, MUST have a copy of the revaluation notice attached).

Make sure to keep the envelope and date stamp the petition to identify when an appeal is submitted.

It's important to remember you cannot give extensions to submit an appeal, but you can give them time to perfect the appeal.

Clerks must provide the Assessors office with a copy of petitions, including all attachments and evidence included at the time of filing.



- Timely & complete petitions should be processed by the clerk as they're received.
- Clerks must provide the Assessor's office with a copy of petitions, including all attachments and evidence included at the time of filing.

Remember the bar to file an appeal is very low, while the bar to prevail in an appeal is very high. **Perfecting an appeal does not require a taxpayer to have a "winning" case or even ANY evidence.**



WAC 458-14-005(22) defines taxpayer:

- "Taxpayer" means the person or entity whose name and address appears on the **assessment rolls, or their duly authorized agent, personal representative, or guardian.**
- "Taxpayer" also includes the person or entity whose name and address should appear on the assessment rolls as the owner of the property, but because of mistake, delay, or inadvertence does not so appear; for example, in an instance when the rolls have not yet been updated after a transfer of property.
- A property owner may **contract with a lessee** for the purpose of making the lessee responsible for the payment of the property tax and the lessee may be deemed to be a taxpayer solely for the purpose of pursuing property tax appeals in his or her own name. If the contract is made, the lessee shall be responsible for providing the county assessor with a proper and current mailing address.

Representatives should provide a copy of their authorization forms. Check to ensure it connects the representative to the taxpayer.



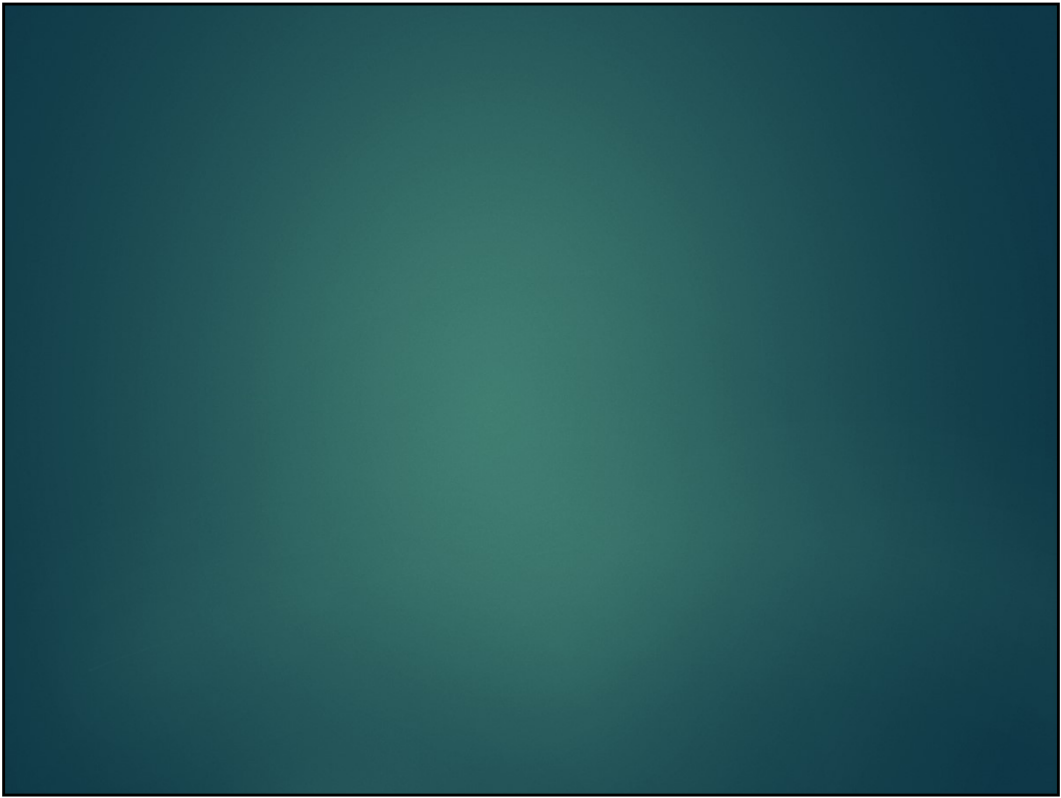
Filing deadlines (WAC 458-14-056):

- July 1 of the assessment year,
- Or 30 (up to 60 days) after the COV is mailed (petitions filed after July 1st, MUST have a copy of the revaluation notice attached).

Responsibilities when a petition is untimely:

- Clerk must send a letter to the taxpayer informing them their appeal is untimely and include the option to request a good cause waiver or reconvene or the petition may not be considered.
 - How do we tell a taxpayer which one they should request? You don't. Offer both options in your untimely letter and allow the taxpayer to request the one that best suits their situation.
- The untimely letter must specify what steps the taxpayer must take and set a deadline to respond.
- If the taxpayer doesn't do anything by the deadline a dismissal for an untimely appeal is issued.
 - This is appealable to the BTA
- If the taxpayer requested and was not been granted a waiver, the taxpayer is notified **in writing** that good cause waiver has been denied **AND** the petition must be dismissed.
 - This is not appealable to the BTA

****The board must receive an actual request prior to granting a waiver.**

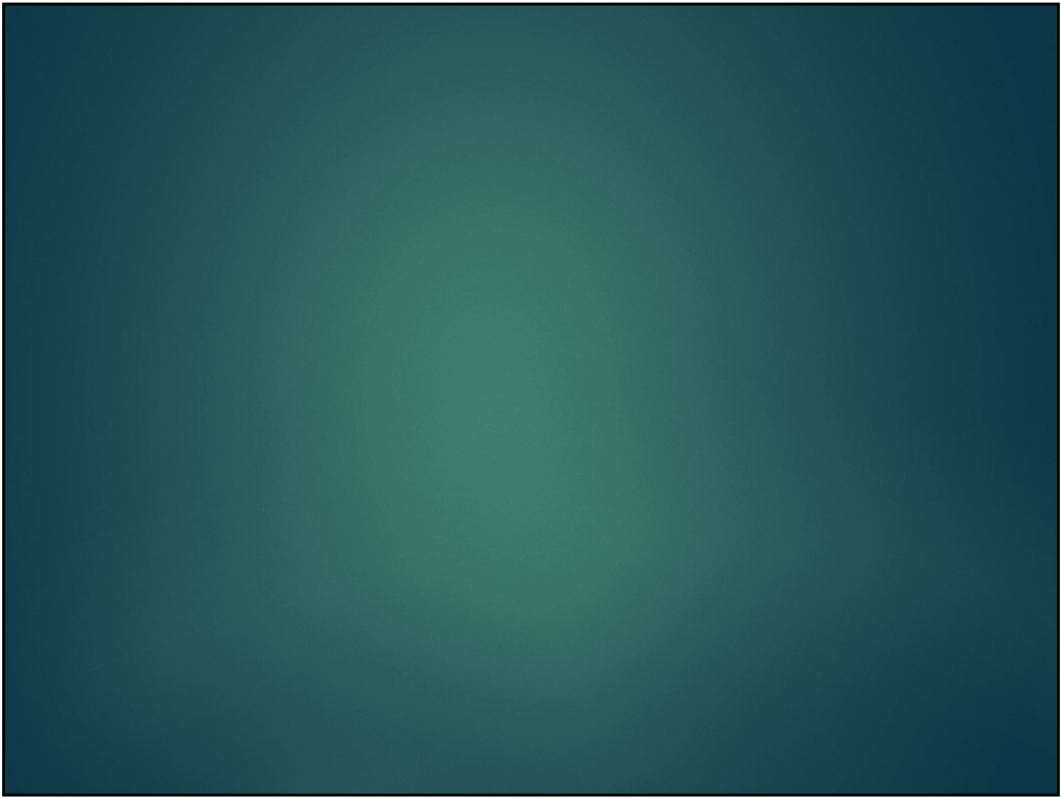


Share Your Best Practices

EVERYTHING IS AWESOME

**EVERYTHING IS COOL WHEN YOU'RE
PART OF OUR TEAM**

memegenerator.net



County Reviews

Auditors

Diana Burch

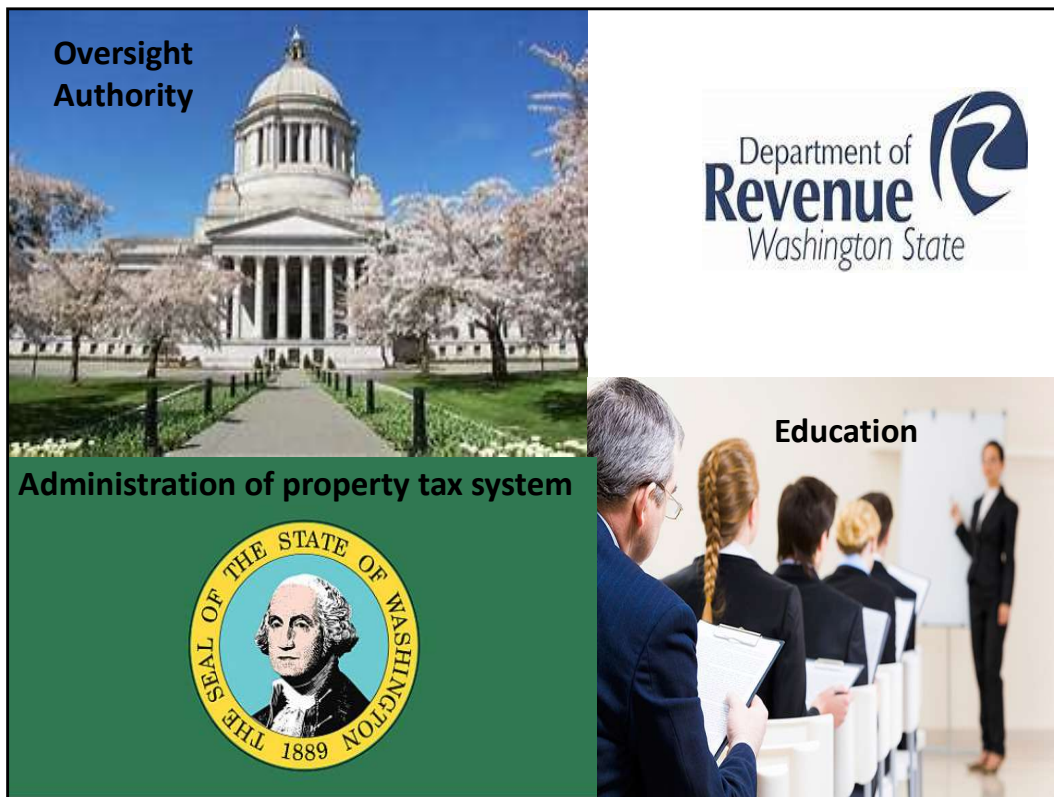
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The Department of Revenue is the state agency charged with the responsibility of statewide administration of the property tax system.

The Department's broad authority over county officials in general and local boards of equalization includes:

- Acting as the oversight agency. (RCW's 84.08.010, 84.08.060)
- Administration of state property tax system. (RCW's 84.08.010, 84.08.060)
- Providing education and guidance (RCW's 84.48.042, 84.48.046)



What is the process for BOE Reviews?



Department of
Revenue
Washington State

"Working together to
fund Washington's future"

Property Tax Resource Center
A resource for County Assessors and County Treasurers in Washington State

- Home
- > Property Tax Programs
- > Revaluation
- > Appraiser Accreditation
- > Education
- > Forms & Publications**
- > County Reports**
- > Valuation Topics
- > Laws, Rules & PTAs
- > Special Notices
- > Legislation
- > Statewide Commercial Sales Database
- > WAC 458-12 Project DOR/WSACA
- Q & A
- Statistics
- County Contacts

Forms & Publications

What type of information is available at this site?

This site contains all the forms and publications that are maintained by the property tax division. There is also a quick reference index for your convenience. The forms and publications are available as a link to the property tax website. They are provided as protected word doc or excel fill in version.

[Forms and Publications Index](#)
[Property Tax Publications](#)
[Property Tax Forms](#)

What if my county wants to customize an existing form?

Exclusive to this site, several of the forms are also available in an unprotected document that can be customized for specific county use. The county is able to insert county specific contact information, such as, county name and address, contact person, etc. Generally, if the only information that is being revised on the form or publication is the county name and contact information, approval is not required. When customizing a form or publication, remember to revise the form or publication number and the revision date as part of the reference. Example: Snoh 64 0024 (8/1/2007) or Snoh FS0013 (8/2007)

What if my county wants to create a form or publication of their own?

Most forms are statutorily assigned to the property tax division to create and maintain and can not be altered without direct approval by the division. The property tax form and publication reference number is found at the bottom of each document. Example: Rev 64 0024 (6/30/07) or FS 0013

When creating a form or publication, remember to always include the form or publication number and the revision date as part of the reference. Example: Snoh 64 0024 (8/1/2007) or Snoh FS0013 (8/2007)

How does the county submit a new form or publication for review/approval?

Submit a draft file to Marc Leverington, Forms/Publication Coordinator, at Marcl@dor.wa.gov for a review/approval of the content.

What if I have questions?

Contact the Property Tax Division's Forms/Publication Coordinator, Marc Leverington, at (360) 534-1421. Please have the form or publication reference number when you call.

GENERAL PROPERTY TAX INFORMATION IS AVAILABLE ON THE DEPARTMENT'S PUBLIC WEBSITE:
[HTTPS://DOR.WA.GOV/FIND-TAXES-RATES/PROPERTY-TAX](https://dor.wa.gov/FIND-TAXES-RATES/PROPERTY-TAX)

COMMENTS AND SUGGESTIONS ARE WELCOME AND SHOULD BE SENT TO MARC LEVERINGTON (360) 534-1421 MARCL@DOR.WA.GOV

Home | Annual Revaluation | Appraiser Accreditation | Education | Forms & Publications
County Reports | Laws, Rules & PTAs | Q & A | Statistics | County Contacts

Resources available on the Department's websites:

- BOE Manual
- Forms
- Past BOE review reports

Department's Website

- dor.wa.gov

Property Tax Resource Center (PTRC)

- propertytax.dor.wa.gov



BOE Reviews

2023

Chelan
Wahkiakum
Island
Kitsap
Pacific
Skamania
Walla Walla
Whatcom
Skagit

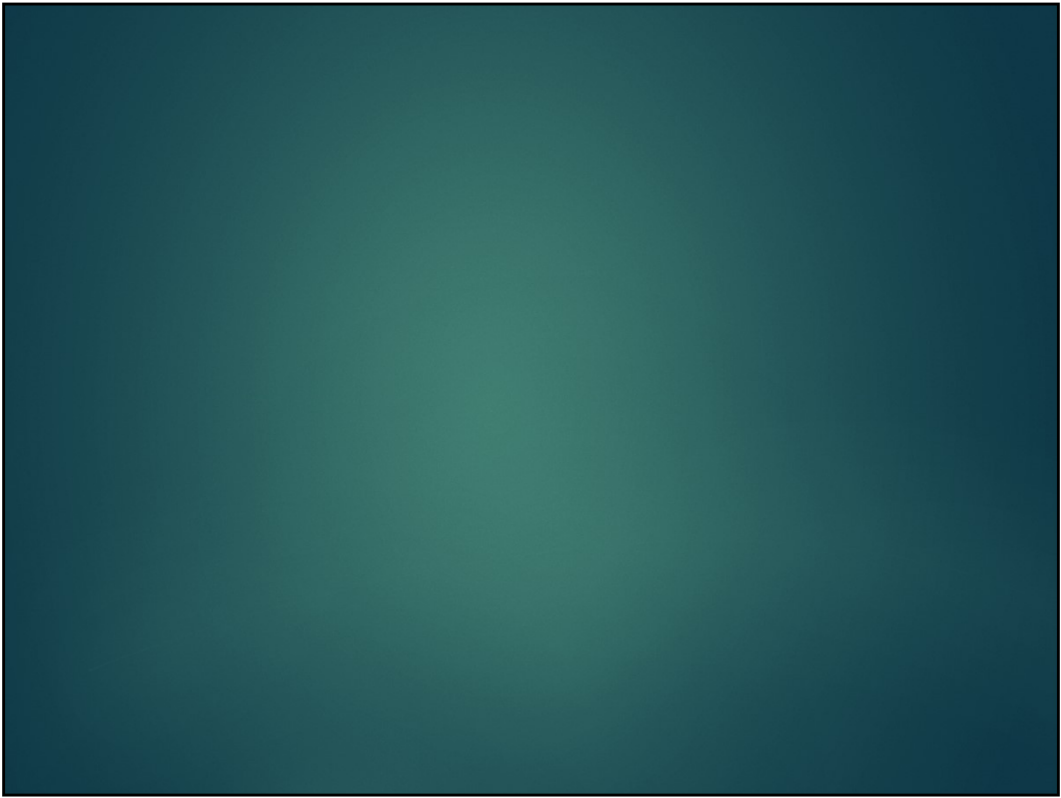
2024

Asotin
Douglas
Cowlitz
Franklin
Jefferson
Klickitat
Lewis
Snohomish



Common issues found in our reviews:

1. **Petition file did not include a value notice or other determination** (RCW 84.40.038 and WAC 458-14-056)
 - a) The Board must require a copy of the assessor's value notice or other determination when petitions are submitted after July 1 of the assessment year.
2. **Clerk did not attend hearings** (RCW 84.48.028)
 - a) The law says, the clerk shall attend all sessions and keep the record.
3. **Confidential information** (WAC 458-14-095)
 - a) Confidential information must be kept in a separate envelope, marked *Confidential Evidence*, labeled with the case number, sealed from public inspection.
4. **Meeting dates not published** (WAC 458-14-056)
 - a) The Board should publish the dates of the three required meetings in the Assessor's Office, courthouse bulletin board, and newspaper, using the Notice of Meeting of County Board of Equalization form. (REV 64 0050)
5. **Record of hearing not completed and published** (RCW 84.48.010 and WAC 458-14-095(5))
 - a) Complete the Board Clerk's Record of Hearing form (REV 60 0002), include it in each appeal file, and publish it in the same manner as the proceedings of the county legislative authority are published.
6. **Request to reconvene after the regular 28-day session**
 - a) The Board must request and receive approval from the county legislative authority to convene after their regular 28-day session to hear timely filed petitions.
7. **BOE website**
 - a) Taxpayers should have direct access to the Board's website, in addition to access via the assessor's office.
8. **Control Register**
 - a) The clerk should maintain a petition log of all submitted petitions. The log should include the information necessary to track the status of each petition throughout the appeal process.





- Important to let the TP know that this gets their foot in the door only.
- Good cause waivers allow a late filing under specific exceptions. These decisions are final and not appealable to the BTA.

The Board **MAY** choose to grant a good cause waiver only for these reasons:

Death or serious illness of taxpayer or family member

Taxpayer was absent from home 15 of 30 days preceding deadline

Reliance on misleading written advice from the BOE or Assessor

Natural disaster

Postal Service delay or loss

The Board may not expand the good cause reasons outside what statute allows.

The Board *may* waive the deadline due to:

- Death or serious illness of a taxpayer or family member
- The taxpayer was absent from their home 15 of 30 days preceding the deadline
- The taxpayer relied on misleading written advice from the BOE or Assessor
- Natural disaster
- Postal Service delay or loss

If the Board determines the request does not meet **all** the requirements, they must:

- Issue a written denial to the taxpayer,
- Inform the taxpayer of appeal rights, in this case they cannot appeal the denial of a good cause waiver. However, the petition that remains untimely (due to not being granted a waiver) and is rejected by the Board MAY be appealed to the BTA:
 - The appeal must be filed within 30 days from the date of mailing the PETITION DISMISSAL.

You **MUST** grant a Good Cause Waiver when:

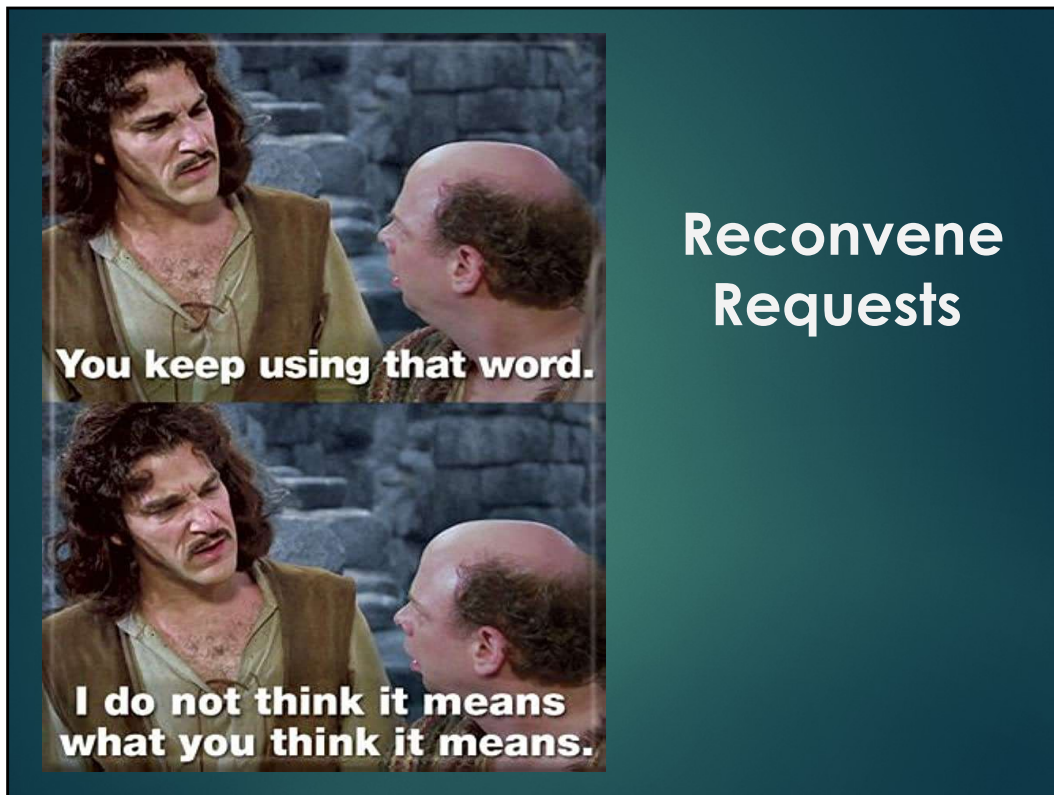
The taxpayer was not sent a valuation notice for the current assessment year;

The property value **did not** change from the previous year;

The request is made in a reasonable time.

They **Must** when **ALL** of these apply:

1. The taxpayer was not sent a valuation notice for the current assessment year,
2. The value did not change from the previous year,
3. The property is located in an area revalued annually (which all parcels currently qualify); and
4. The request is made within a reasonable time.



Reconvened Boards are limited to 3 years after the last day of their **regular convened session** (RCW 84.08.060 & WAC 458-14-127).

****While a petition might be helpful to the board & assessor, none is required.****

The Board may grant a reconvene when a request is filed by April 30th **AND:**



Taxpayer submits an affidavit, and proof the value **did** change;

Code 1

Code 1:

- A taxpayer submits a sworn affidavit stating the change in value notice was not received at least 15 days prior to the deadline for filing a petition, **and**
- Can show proof that the value was actually changed, **and**
- The request is made by April 30 of the tax year immediately following the board's regular convened session.

Double check:

- Has the taxpayer provided an affidavit? Was it notarized?
- Did the taxpayer show the value changed from the prior year?
- Timeliness: Was the request filed by April 30 of the year following the assessment year?

The Board may grant a reconvene when a request is filed by April 30th **AND:**

The Assessor submits an affidavit that they were unaware of discoverable facts which impacted the valuation.

Code 2



Code 2:

- The Assessor submits an affidavit stating that he or she was unaware of facts, discoverable at the time of the appraisal, that materially affected the valuation, **and**
- The request was filed by April 30 of the tax year immediately following the board's regular convened session.

Double check:

- Has the assessor provided an affidavit? (May not be processed if the assessor is not requesting)
- Timeliness: Was the request filed by April 30 of the year following the assessment year?

The Board may grant a reconvene when a request is filed by April 30th **AND:**

The property is sold in an arm's length transaction between July 2nd and December 31st for less than 90% of the assessed value.



Code 3

Code 3:

- The property is sold after July 1 and on or before December 31 of the assessment year, **and**
- The sale price is less than 90% of the assessed value, **and**
- The sale was an arm's-length transaction, **and**
- The request is filed by April 30 of the tax year immediately following the board's regular convened session.

Double check:

- Did the property sell/transfer after July 1 for less than 90% of the assessed value?
Was it an arm's-length transaction?
- Timeliness: Was the request filed by April 30 of the year following the assessment year?

The Board may grant a reconvene when a request is filed **AND:**

The Taxpayer or Assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls;



Code 4

Code 4:

- The Taxpayer or Assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls.
 - No request shall be accepted for any period more than three years preceding the year in which the omission was discovered.

During a physical inspection, the appraiser generally has a sketch/picture of the house on the property.

- If the appraiser determines there has been an addition for more than a year, they can add the assessment to the roll as omitted property.
- The value is added to the current assessment roll and up to 3 years preceding the year in which the omission was discovered.

For example, the current assessment year would be 2022 and the three prior years would be for the 2021, 2020, and 2019 assessment years.

- The assessor must send the taxpayer a NOV for all assessment years in which the value was added to the roll.
- The taxpayer can appeal any or all of these assessment years to the BOE within 30/60 days of the NOV date.



The Board may grant a reconvene when a request is filed **AND**:

The Assessor or the taxpayer request the board reconvene and ALL conditions listed apply.

Code 5

Code 5:

- The Assessor or the taxpayer request the board reconvene and the following conditions apply:
 - A. Real property within the county is revalued on an annual basis,
 - B. A timely appeal was pending before the BOE when the property was revalued for an intervening year and the assessed value did not change,
 - C. No appeal was filed for the intervening year, and
 - D. The reconvening request is filed within 30 days of the Board's decision.

Example: Your property is valued every year, you had a timely filed petition for 2021, and 2022 was revalued as normal but the assessment value didn't change (so you didn't file an appeal for 2022) then you get the board's decision from 2021 and want to file for 2022.



Requests for code 6 or 7, must be forwarded to DOR for approval before being heard by the board.

- Code 6: Equalization (BOE/Assessor Request)
- Code 7: 100% overvaluation (see below for preferred criteria)

The Department's preferred criteria for determining overvaluation are:

1. Market value determinations from orders of the BOE, or the State Board of Tax Appeals (BTA);
2. Signed stipulations between taxpayers and assessors;
3. Market-based evidence of market value, i.e., *an arms length transaction with a market value appraisal of the subject property.*

Clerks process DOR approved reconvene requests the same as local requests:

1. Verify the request is complete (**if no evidence is included, reach out to see if the taxpayer intends to submit any BEFORE sending it to DOR**)
2. Once a completed request is received:
 - Assign a number to the request
 - Forward a copy to the assessor's office
 - Forward the request and assessor's response (if any to the Department of Revenue)

DOR will issue a decision indicating whether the request is approved or denied.

- If approved, the board is directed to hold a hearing for the assessment year(s) specified.
- If denied, the parties may appeal directly to the BTA (taxpayer or Assessor).



Denials

If the Board determines the request does not meet **all** the requirements, they must:

- Issue a written denial to the taxpayer and assessor,
- Inform the taxpayer of appeal rights.

Denials of reconvening requests may be appealed to the State Board of Tax Appeals.

- The appeal must be filed within 30 days from the date of mailing.





Question:

Two completely valid cases are filed on the same property (like a property owner and their tenant who pays the taxes)

Answer:

A property owner may **contract with a lessee** for the purpose of making the lessee responsible for the payment of the property tax and the lessee may be deemed to be a taxpayer solely for the purpose of pursuing property tax appeals in his or her own name. If the contract is made, the lessee shall be responsible for providing the county assessor with a proper and current mailing address.

Scenario:

For the first time we have petitioners that did not receive Assessor's Answers. In some of these cases the petitioner checked the box to receive the Assessors information that was used to value their property and were only sent a link to a sales ratio report. This sales ratio report is not provided to the Board it was only made available to the petitioner.

Question:

How is the Board to address questions at the hearing regarding this linked report?

Answer:

When a taxpayer checks that box, the information is sent to only the taxpayer as it isn't new evidence but what was used to determine the valuation. The Board is not responsible for answering questions about this report.

This would be a discussion between the taxpayer and the Assessor.

Scenario:

Inviting individual appraisers to web hearings if they are not expected to attend (only a handful a year have an appraiser)

Answer:

Any appraisers can attend. In addition, hearings are open to the public.

Decisions

Mailed vs Email

1. Account/Parcel Number: _____		
2. Owner: _____		
Mailing Address for All Correspondence Relating to Appeal:		
Street address: _____		
City, State, Zip Code: _____		
May we contact you by email? <input type="checkbox"/> Yes <input type="checkbox"/> No		E-mail address: _____
Daytime Phone No: _____		Fax No: _____
Name of petitioner or authorized agent: _____		

Please Complete All Items (Please Print)

1. Account/Parcel Number: _____

2. Owner: _____

Mailing Address for All Correspondence Relating to Appeal:
 Street address: _____
 City, State, Zip Code: _____
 May we contact you by email? ☐ Yes ☐ No E-mail address: _____
 Daytime Phone No: _____ Fax No: _____
 Name of petitioner or authorized agent: _____

3. Assessor's determination of true & fair value: (b) Your estimate of true & fair value:

Land	\$ _____	Land	\$ _____
Improvement/Bldgs	\$ _____	Improvement/Bldgs	\$ _____
TOTAL	\$ _____	TOTAL	\$ _____

Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____
 I request the information the assessor used in valuing my property. ☐ Yes ☐ No

4. Specific reasons why you believe the assessor's value does not reflect the true and fair market value: _____

NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). If this petition concerns income property, please attach a statement of income and the past two years and copies of leases or rental agreements.

Other issues relevant to your case: _____

5. **Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the or attaching a signed power of attorney.
 The person whose name appears as authorized agent has full authority to act on my behalf on all matters relating to this appeal.
 Signature of Petitioner (Taxpayer) _____

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. You may appeal the assessed value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

How detailed do you review the petition for completeness?

- Items #1-5 are required

Invalid reasons for #4

- “The Assessor’s value is too high.”
- “The property taxes are excessive.”

Do we verify their sales?

Make sure they are in the right time frame?

Compare lot size, year built, amount of acreage?




This is a great example of when:

A taxpayer states your website was broken and it didn't go through

vs

That taxpayer was able to prove they submitted their appeal, and it was on the BOE



SOS
Office of the Secretary of State
Corporations & Charities Division

**WASHINGTON
CORPORATIONS
AND CHARITIES FILING
SYSTEM**

Customer Login


Please enter your User ID and Password

☐ Remember Me


Create a User Account


Create a user account to manage subscriptions, create a business, register a charity, and file amendments and other filings.

This Website Supports




CCFS Web Browser Supports





**EXPRESS ANNUAL REPORT
WITHOUT CHANGES
(NO LOGIN REQUIRED)**



**EXPRESS ANNUAL REPORT
WITH CHANGES
(NO LOGIN REQUIRED)**

Corporation Search

Search by Name or UBI:

☐ Contains ☐ Begins With ☐ Exact Match

OR

Search historical records at the [Digital Archives](#).
View our current list of Commercial Registered Agents [here](#).

[Charity/Fundraiser/Trust Search](#)

[Trademark Search](#)

Agent Authorization

[HTTPS://CCFS.SOS.WA.GOV/#/](https://ccfs.sos.wa.gov/#/)

Resource to check how an agent is connected to a company.

Corporation Search

Search by Name or UBI:

☐ Contains ☐ Begins With ☐ Exact Match

ADC RIDGE AT SUN VALLEY

OR

UBI

 Search

Search historical records at the [Digital Archives](#).

View our current list of Commercial Registered Agents [here](#).

Business Search

BUSINESS SEARCH RESULTS

Business Name ¹¹	UBI#	Business Type	Principal Office Address	Registered Agent Name	Status
ADC RIDGE AT SUN VALLEY, LLC	604 192 638	FOREIGN LIMITED LIABILITY COMPANY	1450 FRAZEE RD STE 409, SAN DIEGO, CA, 92108-4344, UNITED STATES	COGENCY GLOBAL INC.	ACTIVE

Business Name:	ADC-RIDGE AT SUN VALLEY, LLC	UBI Number:	604 192 638
Business Type:	FOREIGN LIMITED LIABILITY COMPANY	Business Status:	ACTIVE
Principal Office Street Address:	1450 FRAZEE RD STE 409, SAN DIEGO, CA, 92108-4344, UNITED STATES	Principal Office Mailing Address:	1450 FRAZEE RD STE 409, SAN DIEGO, CA, 92108-4344, UNITED STATES
Expiration Date:	08/31/2023	Jurisdiction:	UNITED STATES, DELAWARE
Formation/ Registration Date:	08/30/2021	Period of Duration:	PERPETUAL
Inactive Date:		Nature of Business:	REAL ESTATE, MULTIFAMILY COMMUNITY.

REGISTERED AGENT INFORMATION

Registered Agent Name:	COGENCY GLOBAL INC.		
Street Address:	1780 BARNES BLVD SW, TUMWATER, WA, 98512-0410, UNITED STATES	Mailing Address:	

GOVERNORS

Title	Governors Type	Entity Name	First Name	Last Name
GOVERNOR	INDIVIDUAL		STEVE M	SHAMOUN
GOVERNOR	ENTITY	AAA MANAGEMENT LLC		

[Back](#)[Filing History](#)[Name History](#)[Print](#)[Return to Business Search](#)

Public Records/OPMA resources

[OPMA Training](#) (ATG)

[Obtaining Public Records Publication](#) (ATG)

[Confidential Income Information](#): (AGO 1988 #12)

- ▶ Storage and Id: [WAC 458-14-095\(2\)](#) & [458-14-105\(2\)](#)

DOR's appeal forms and publications can be found at the following websites:

- ▶ [Property Tax Forms \(Public Access\)](#)
- ▶ [Property Tax Publications \(Public Access\)](#)

- ▶ [Property Tax Resource Center \(PTRC\)](#)
 - ▶ [Property Tax Forms \(Clerk Use\)](#)
 - ▶ [Property Tax Publications \(Clerk Use\)](#)
 - ▶ [Education/Class Calendar](#)

Wrap-up & Evaluations

Evaluation form will be emailed to you.

Please let me know if you have
suggestions OR complaints