

## Office Use Only

Petition:

Date

**Taxpayer Petition To The**  
CLARK **County Board Of Equalization**  
**For Review Of Senior Citizen/Disabled Person**  
**Exemption Or Deferral Determination**

RECEIVED BY THE  
 BOARD OF EQUALIZATION  
 ON: (4/4/22)

Letter dated:  
 3/28/22

**This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline).**

The undersigned petitions the Board of Equalization to review the assessor's determination of ~~exemption~~/deferral of the property described below as shown on the assessment roll for 2021 for taxes payable in 2022.

**ALL ITEMS MUST BE COMPLETED (Please print)**

1. Account/Parcel Number: <u>101403554</u>	
2. Owner: <u>JOHANNES M.W. KOOIJMAN</u>	
Mailing Address for All Correspondence Relating to Appeal.	
Street Address: <u>2303 NE 77<sup>TH</sup> AVE</u>	
City, State, Zip Code: <u>VANCOUVER, WA 98664</u>	
May we contact you by email? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	E-mail address: <u>jkooijman@comcast.net</u>
Daytime Phone No: <u>(360) 944-5998</u>	Fax No: <u>N.A.</u>
Name of petitioner or Authorized Agent: <u>J.M.W. KOOIJMAN</u>	

**3. General description of property.**

- a. Address/location: 2303 NE 77<sup>TH</sup> AVE, VANCOUVER, WA 98664
- b. Lot size (acres): 1140 SQ. FT.
- c. Is any portion of this property leased or rented to others (i.e. duplex)? ☒ Yes ☐ No
- If yes, describe what portion: HALF OF DUPLEX 2301-2303

**4 The determination made by the Assessor was for the:**

- ☐ Exemption Program – 84.36 RCW
- ☒ Deferral Program – 84.38 RCW (Senior Citizens and Disabled Persons)
- ☐ Deferral Program – 84.37 RCW (Homeowners with Limited Income)

**Reason for denial:**

- ☐ Income Exceeds Limitation
- ☒ Did not meet qualifications

**Please attach a copy of the Assessor's determination notice.**

**5. Specific reasons why you believe the assessor's determination was incorrect.**

SEE ATTACHED EXPLANATION

**6. You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. Check the following statement that applies.**

- ☐ I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than twenty-one business days prior to my scheduled hearing.
- ☒ My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

**7. Power of Attorney:** If power of attorney has been given, the taxpayer must so indicate by signing the statement below 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 matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) N.A.

**I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.**

Signed this 3 day of APRIL, 2022

REV 64 0090e (6/25/19)

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J.M.W. Kooijman  
 Signature of Taxpayer or Agent

**J.M.W. Kooijman**  
**2303 NE 77th Ave**  
**Vancouver, WA 98664**  
**(360)944-5998**  
**jkooijman@comcast.net**

**Specific reasons why I believe the assessor's determination to be incorrect**

My home is part of the Belmont Place condominium in Vancouver, WA. The Condo Assn has a collective fire and casualty insurance policy that covers my home. The insurer does not allow individual loss-payee assignments. For that reason I am unable to comply with the requirement in RCW84.38.030(5) to provide a copy of the insurance policy with such an endorsement. Nevertheless, since 2017 my applications for a deferral have been approved on the basis of the second part of said clause which provides that in case of absence of the loss-payee assignment the amount of the deferral will be limited to the claimant's equity value of the land in question, That land value up to 2021 was \$45,000. (see attached notice of value).

However, in 2021 the assessor changed the land value portion in the notice of value to \$0, at the same time increasing the structures portion with the same amount. The reason given in the accompanying letter was: "...I believe this change [in the display of values] better reflects how buyers and sellers of condominium units view the market value of a condominium unit." In other words the change was intended to be merely cosmetic, at least that was the impression given,

However, the determination notice I was sent on March 28, 2022, stated: "Your application has been denied because you no longer have land value to use for equity, in order to use the value of the condo you will need to have Homeowners insurance with "Washington State Department of Revenue" listed as loss payee" (see attached determination notice). In other words, the "cosmetic change" suddenly appears to have implications for my statutory right ex RCW84.38.030(5) that were not previously announced (or I would have objected).

I think this is clearly incorrect: the land still has value. The fact that the assessor has arbitrarily rearranged the display of values in the 2021 notice of value and in the process has arbitrarily put the land-value portion at nil does not mean that the value really has become "nil" with a stroke of his pen. The alternative would imply an unlawful "taking" that is not in his power. At most the assessor has made it more difficult to determine the actual land value for the purposes of application of RCW84.38.030(5), but that is not impossible. The land value displayed in the notices of value of previous years (\$45,000) may still be utilized for instance. Or the assessor could make an up-to-date valuation for the purpose of his determination pertaining to my deferral.

In any case I maintain that the determination is made in error of law: RCW84.38.030(5) does not say that the "land value" is the land value displayed in the notice of value, certainly if that displayed value is arbitrarily put at "nil" by the assessor himself.

I therefore request that the board decides that the deferral will be granted as previously.