



Avenues of Appeal

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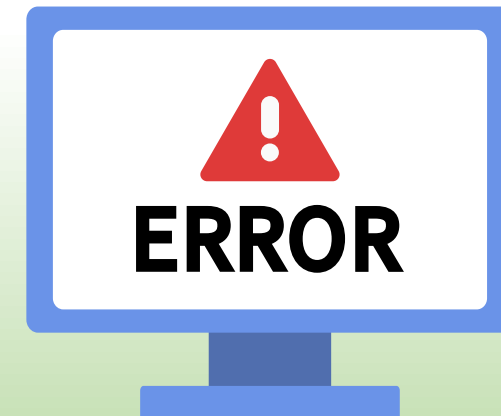
Why do we have an appeals system?



Protect due process rights



Checks and balances



Correct errors

Appeals to Explore

Judicial Appeals

- Payment under protest
- Admin. Refunds for errors
- Small claims

Administrative appeals

- BOE
- BTA

Authority of the Assessor

- Manifest Error Corrections
- Stipulations
- Required adjustments under WAC 458-14-025



Judicial Appeal



Payment Under Protest

- RCW 84.68.020
- WAC 458-18-215
- Generally requires an attorney
- Expensive
- Filed by June 30th
- Superior or Fed. Court



Admin. Refunds for Errors

- RCW 84.69.020
- Errors in description
- Clerical errors
- Computation errors
- Improvements that don't exist



Small Claims Court

- Petition must be filed
- Max refund amount = \$200 per year
- Errors in description
- Double assessments
- Manifest errors

Authority of the Assessor

- Corrects Manifest Errors – RCW 84.48.065(I)(a)
 - Includes: Errors in description, double assessments, clerical errors...
 - Appealable to the BOE
- Stipulates to value agreements - WAC 458-14-025
 - Requires timely filed petition to the BOE
- Makes required adjustments – WAC 458-14-026
 - MUST be made by assessor, does not require action from BOE



Administrative Appeals

Equalization

Taxpayers may appeal:

- Changes in appraised property value
- Exemption denials/ removals
- Destroyed property
- Omitted property
- Increase of value from installation of sprinkler systems in nightclubs

Tax Appeals

BTA sees:

- Appeals of BOE Orders
- Direct Appeals that skip BOE
- Determinations made by the Department
 - Reconvene decisions
 - Exemption decisions
 - Excise tax determinations

Direct Appeals to the BTA

- Requires timely, complete petition filed with the BOE.
- May be considered for appeals with complex issues beyond BOE purview.
- Taxpayer, BOE Members, Assessor (or designee) must all sign the request.
- BTA will approve or deny request by simple majority vote within 15 days of receipt.
- If denied, appeal goes back to BOE for consideration.



Board of Tax Appeals

De Novo or Anew

- No restriction to only considering evidence from original appeal.
- Each party can produce new arguments, testimony and evidence.

Bound to the same standards of review

- Original certified value enjoys same presumption of correctness.
- Value ordered by BOE does not enjoy a presumption of correctness.



Informal Appeals

- 90% of cases are informal
- Usually pro se – or self represented
- Decision is final; cannot be appealed.



Formal Appeals

- Chosen to conduct discovery exchanges, for seeking protective orders or for a ruling on an issue of law.
- Decisions are appealable to Superior Court.

Board of Equalization

During their regularly convened session:

- Hears appeals on most assessor decisions.
- Equalizes property values.

Must raise or lower property values to 100% true and fair market value.

Does not decide questions of law.



Questions?