



Department of
Revenue
Washington State

*"Working together to
fund Washington's future"*

2024 Senior BOE Training

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Agenda

- Review of Property Tax System
- Destroyed Property
- Current Use
- Review and Discussion: Evidence

Welcome!

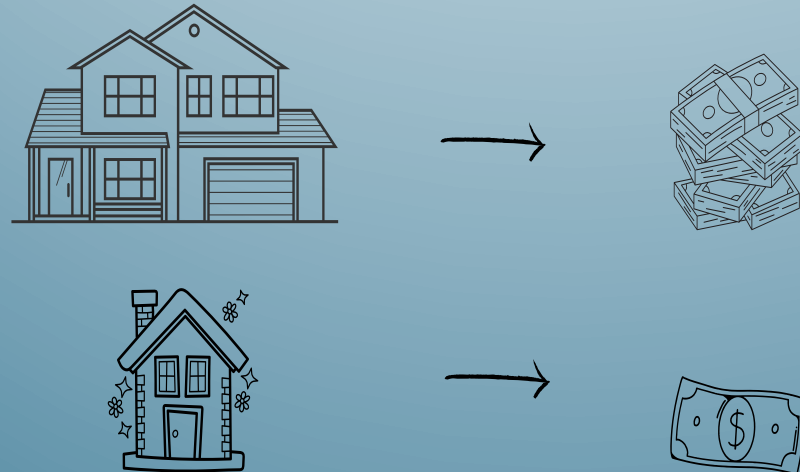
- Your name
- Position
- County
- Fun fact



The why...

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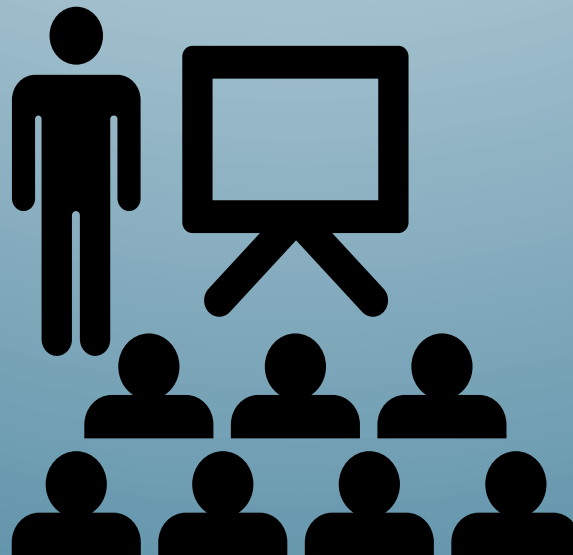
- Uniform - creates a sense of fairness, required by WA Constitution.
- Equitable - houses treated fairly, according to the house.
- Proportionate - tax burdens equal to property.



Who? The Department of Revenue

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- Provides general supervision and guidance
- BOE Reviews
- Provides training
- Created and maintains BOE Manual
- Write rules and decide questions of interpretation
- Reconvenes the BOE



& The Assessor

- Determines true and fair market value.
- Certifies assessment roll.
- Follows RCWs, WACs, and DOR rules.
- Audited by DOR.
- Values assumed correct.



The Assessor & The Presumption of Correctness

- Requires clear, cogent and convincing evidence to overcome.
- Applies to the original, certified assessed value, corrected values under manifest error and when the assessor offers a stipulated value.



The Burden of Proof

- Same standard for terminating parental rights in child abuse cases.
- Two part obligation:
 - Prove Assessor erred; and
 - Show specific value.



The How: Market Value vs. Assessed Value

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- Market value: what a willing buyer would pay.
- Assessed value could have exemptions, like senior citizen or disabled person exemptions, current use designations or historic property exemptions.

COST

- quantified subject characteristics
- construction cost figures
- depreciation factors
- land value

SALES COMPS

- subject characteristics
- comparable sales data and characteristics

INCOME

- estimated based on income the property generates.
- used for commercial properties.

Personal vs. Real Property



RCW 84.04.080

Personal Property

- Used for the purpose of business
- Not affixed to the land
- Includes machinery, equipment, trade fixtures (aka desks and chairs).
- Taxed at the same rate as real property.



RCW 84.04.090

Real Property

- Total assessed value of a parcel, two components:
 - Land
 - Improvements & buildings

The When: Property Tax Calendar



January

1st - All property is valued for taxes due next January.

15th - Assessor presents total taxes collectible to treasurer and auditor.



March

1st - County reval plans are due.



April

30th - First half of taxes due

30th - BOE reconvene req. deadline

The When: Property Tax Calendar



May

31st - Assessors list valuation for all properties.



July

1st - BOE appeals deadline (or when change of value notices are mailed.)

15th - Assessor certifies the tax roll. (or in Aug. for 60 day appeal counties)

15th - BOE open session (or 14 days after tax roll is certified.)

Property Tax Appeals

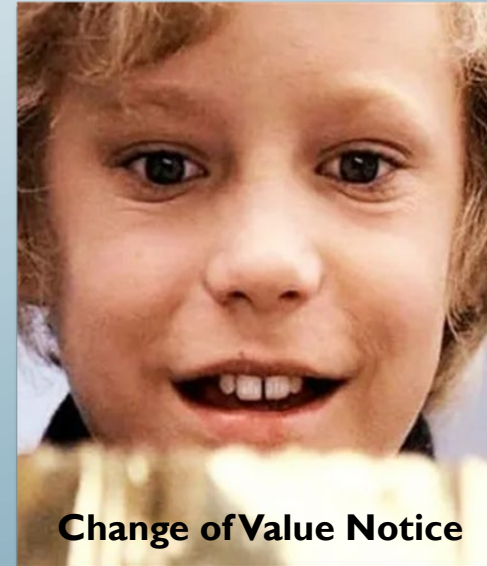
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Unsatisfied taxpayers may appeal:

- BOE – county assessor determinations and property tax values.
- BTA – tax liability

BOE Appeals: Change of value notice is the golden ticket.

Direct Appeals to BTA: requires timely petition to BOE and signed agreement with BOE members, assessor and taxpayer.



Change of Value Notice

County Board of Equalization

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Mission: Provide taxpayers with an impartial hearing environment, protect all parties' due process rights, equalize property values and issue reasoned decisions.

Members:

- At least 3 members with up to 4 alternates.
- Volunteered or appointed by commissioners.
- Serve 3-year terms.

Mission accomplished: By using relevant evidence provided by the parties to come to a decision, usually in their regularly convened session.

Quasi-judicial Proceedings: Not judges, but public administrative officers or bodies who investigate, ascertain facts, hold hearings and draw conclusions.



RCW
84.48.010

Equalization

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May be triggered when:

- A pattern of unequal values emerge in a group of properties
- A group of taxpayers contact the board
- The Assessor proposes equalization
- Discrepancies point to potential errors in the assessment roll.



Ex Parte Communications

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.



Hearings and Record of Hearing

All hearings must be:

1. Recorded with an audio recording device
2. Open to the public
3. An impartial environment



Decisions

Orders must:

- State the facts & evidence used to form their decision
- Be issued within 45 days of the hearing

Board decisions are appealable to the BTA.



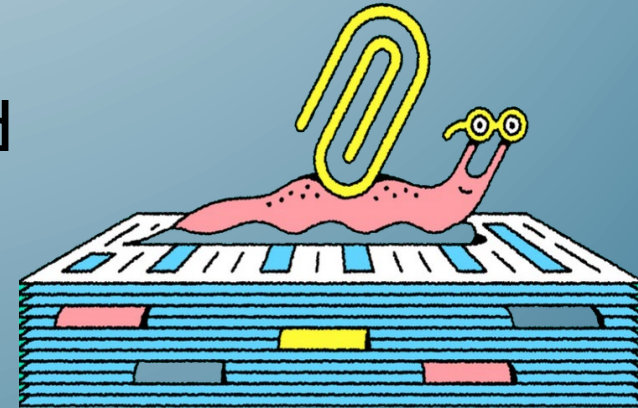
Board of Tax Appeals

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<http://bta.wa.gov>

BTA hears 'de novo' or hears cases anew, which means:

- No restriction to hearing only evidence considered by BOE
- Parties can provide new arguments, testimony and evidence
- BTA will request the BOE's record



A man with a beard and mustache, wearing a white dress shirt and a dark tie, stands in a cluttered office. The office is filled with papers, diagrams, and red string connected by pushpins, suggesting a complex project or investigation. The man has a questioning expression on his face. The word "Questions?" is overlaid in large black text on the image.

Questions?