

GRANT COUNTY BOARD OF EQUALIZATION
35 C St. NW
PO Box 37
Ephrata, WA 98823

Dear Property Owner:

In response to your interest in filing an appeal regarding the Assessor's valuation of your property in Grant County, I am enclosing the following:

- 1) Instruction Sheet – Petition to the County Board of Equalization
- 2) Petition Form – Taxpayer Petition to the Grant County Board of Equalization for Review of Real Property Valuation Determination (each parcel of property needs a separate Petition Form)
- 3) Information Brochure from Department of Revenue – Appealing Your Property Tax Valuation to the County Board of Equalization

The first step in appealing your property assessment should be to visit the County Assessor's Office and review your appraisal, to verify that square footage, number of the bedrooms, type of heat, etc., are correct. You may ask the appraiser to review sale prices of similar properties. If an error has been made, the appraiser may make a change in value.

If you are unable to complete the first step or cannot reach an agreement with the appraiser, you may appeal to the Grant County Board of Equalization by filing a Taxpayer Petition.

To file a petition (according to RCW 84.40.038 & WAC 458-14-056), you must submit TWO copies of the petition and documentary evidence to:

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Petitions must be filed according to the deadlines listed below:

The appeal must be mailed by July 1st of the **assessment year** or within 30 days of the mailing of the change of value notice from the Assessor, whichever is later.

If the last day to file falls on a weekend or holiday, the deadline for filing is the next business day. A petition filed by mail shall be postmarked no later than the filing deadline.

Upon receipt of your properly completed and timely filed petition and documentary evidence, a date and time will be scheduled for the Board of Equalization to hear your appeal. You will be notified in advance of the schedule date by mail.

If you plan to submit documentary evidence (appraisals, maps, pictures, letters) which support your estimate of value, the Board will require you to do this seven (7) days business **before** the scheduled hearing date.

The Board of Equalization must presume that the Assessor's determination of value for your property is correct. To contest the value, the burden of proof is on the taxpayer. According to WAC 458-14-046, the taxpayer must provide clear, cogent and convincing evidence that shows the valuation is erroneous. To protect your appeal rights for the current assessment year, however, you must file a protective appeal with the Board of Equalization within deadlines listed above.

If I can be of further assistance, please call me at (509) 754-2011 ext. 2931 or email me at jhammond@grantcountywa.gov. My office hours are Monday through Friday, 8:00 a.m. to 12:00 p.m. and 1:00 p.m. to 5:00 p.m.

Sincerely,

Jill Hammond, Clerk
Grant County Board of Equalization

2016

Taxpayer Petition to the Grant County Board of Equalization for Review of Current Use or Designated Forest Land Determination

Office Use Only
Petition No: _____
Date Received: _____

Tax Parcel No: _____

I request the information used by the assessor in valuing my property.

Assessor's "Change of Value Notice" or other determination notice was dated _____

If appealing the true and fair (market) value for land classified under chapter 84.34 RCW (Current Use) or chapter 84.33 RCW (Designated Forest Land), do not complete this form. Instead, complete form REV 64 0075, *Taxpayer Petition to the County Board of Equalization for Review of Real Property Valuation Determination*.

The undersigned petitions the Board of Equalization to:

- Change the current use or forest land valuation of the following described property as shown on the assessment rolls for the year _____ to the amount shown in Item 7.
- Reverse the assessor's decision to remove classification/designation from the following described land. The statement supporting continued classification/designation is shown in Item 6.
- Reverse the denial of application for current use farm and agricultural land classification. I have attached a copy of the application form, REV 64 0024 or REV 64 0108.
- Reverse the denial of application for designated forest land. I have attached a copy of the application form, REV 62 0021 or REV 62 0110.

All Items Must Be Completed (Please print)

1. Account/Parcel Number: Enter this number in the space provided at the top right-hand corner of this petition. Your account or parcel number appears on both your determination notice and your tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.

2. Owner: _____

Mailing address for all correspondence relating to appeal:

Street Address: _____

City, State, Zip Code: _____

Daytime Phone No: _____ Fax No: _____

Name of Petitioner or Authorized Agent: _____

3. Present classification/designation of the property which is the subject of this petition is: (check one):

- Farm and agricultural land Open space Timber land Designated forest land

4. General description of property:

a. Address/Location: _____

b. Zoning or Permitted Use: _____

5. General description of property and use:

Present Use	Acres

This petition must be filed with the County Board of Equalization on or before July 1 of the year of the assessment or determination, or within 30 days (or up to 60 days if the county legislative authority has adopted it) after the date an assessment, value change notice, or other notice has been mailed, whichever is later.

6. Reasons why assessor's valuation of property is being challenged, why classification/designation should be continued, or why application for classification/designation should not be denied.

7. If you are appealing the assessor's determination of current use/designated forest land assessed value, complete the following:

(a) Assessor's determination of current use/designated forest land value:

Land _____
 Improvements/Bldgs..... _____
 Crops/Minerals _____
 TOTAL _____ 0

(b) Your estimate of current use/designated forest land value:

Land\$ _____
 Improvements/Bldgs.....\$ _____
 Crops/Minerals.....\$ _____
 TOTAL\$ _____ 0

8. Land And Crop Information (Farm and agricultural land only)

Attach copies of signed leases of comparable properties to support your opinion of rental values: (WAC 458-30-260 – Valuation procedures – Says in part “only leases of land that is available for rent for a period of at least three years . . . may be used.”)

Average income and/or production records of subject property and comparable properties:

Parcel No.	Year _____				
Subj _____	_____	_____	_____	_____	_____
Comp _____	_____	_____	_____	_____	_____
Comp _____	_____	_____	_____	_____	_____
Comp _____	_____	_____	_____	_____	_____

Average Expense Records

Subj _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Comp _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Comp _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Comp _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

9. Describe non-typical property conditions: _____

Attach any supporting documentation, such as maps, photographs, letters, appraisals, and/or other documentary evidence to support your petition.

10. Check one of the following statements that applies:

- I intend to submit **additional** documentary evidence to the Board of Equalization and the assessor **no later** than seven 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.

11. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement appearing 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 matters pertaining to this appeal.

Date

Signature of Petitioner (Taxpayer)

12. I hereby certify I have read the above petition and that it is true and correct to the best of my knowledge.

Date

Signature of Taxpayer or Agent