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), <u>you must submit TWO copies of the petition and documentary evidence to:</u>

GRANT COUNTY BOARD OF EQUALIZATION
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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

Office Use Only	
Petition:	
Date Received:	

Taxpayer Petition to the Grant County Board of Equalization for Review of Real Property Valuation Determination

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 change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2016 for taxes payable in 2017 to the amount shown in Item No. 3(b) on this form.

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. (a) Assessor's determination of true & fair value:

Land ..... $ _____

Improvement/Bldgs..... $ _____

TOTAL..... $ 0

(b) Your estimate of true & fair value:

Land..... $ _____

Improvement/Bldgs ... $ _____

TOTAL..... $ 0

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). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. If this petition concerns income property, please attach a statement of income and expenses for 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 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) _____

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

Signed this _____ day of _____, _____.

_____

Signature of Taxpayer or Agent

6. The property which is the subject of this petition is (check all which apply):

- ☐ Farm/Agricultural Land
- ☐ Residential Land
- ☐ Commercial Land
- ☐ Industrial Land
- ☐ Designated Forest Land
- ☐ Open Space/Current Use Land
- ☐ Residential Building
- ☐ Commercial Building
- ☐ Industrial Building
- ☐ Mobile Home
- ☐ Other _____

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? ☐ Yes ☐ No f. Waterfront? ☐ Yes ☐ No

8. Purchase price of property: $ _____ (If purchased within last 5 years)

Date of purchase: _____

9. Remodeled or improved since purchase? ☐ Yes ☐ No Cost $ _____

10. Has the property been appraised by other than the county assessor? ☐ **Yes** ☐ **No**

If yes, appraisal date: _____ By whom? _____

Appraised value: $ _____ Purpose of appraisal: _____

Please complete all of the above items (if applicable). <u>Information in boxes 1 – 5 must be provided to be considered a complete petition.</u>

You may submit additional information, either with this Petition or prior to seven business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

☐ I intend to submit additional documentary evidence to the Board of Equalization and the assessor **<u>no later</u>** 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.

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

	Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.				$	
b.				$	
c.				$	
d.				$	

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

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.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the reasons why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

   Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

   Sign and date the petition.

6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to seven business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by

July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.