

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 a 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 complete 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 *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, 8:00am to 12:00pm and 1:00pm to 5:00pm.

Sincerely,
Jill Hammond, Clerk
Grant County Board of Equalization

2016