

Order of the Grant County

Board of Equalization

Property Owner: Chris Campbell

Parcel Number(s): 180034000

Assessment Year: 2015 Petition Number: 2015-36

Having considered the evidence presented by the parties in this appeal, the Board hereby:

sustains  overrules the determination of the assessor.

Washington State law stipulates that the assessment determined by the County Assessor is presumed to be correct and can only be overcome by presentation of clear, cogent and convincing evidence that the value is incorrect.

The issue before the Board is the January 1, 2015, reversal of the assessor's decision to remove classification/designation from the Open Space Ag Program. A hearing was held on November 20, 2015 before the Board of Equalization. The appellant, Chris Campbell, was not in attendance at the hearing and the Assessor's office was represented by Penny Womack.

The subject property is located at 9048 State Hwy. 17 South, Warden, Washington.

The appellant's stated in a letter to the Board of Equalization that he misunderstood the questionnaire previously filed thinking that it was for farming income, as in crops. He submitted copies of receipts for previous land rent for cattle grazing on subject parcel.

The assessor representative stated with the information submitted by the appellant, the Assessor's office will reinstate the parcel into the Current Use Farm and Ag Program.

The Board agrees with Ms. Womack recommendation to reinstate the subject parcel into the Current Use Farm & Ag Program.

Dated this 4<sup>th</sup> day of December, (year) 2015

Gary Mann  
Chairperson's Signature

Jul Hammond  
Clerk's Signature

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The Notice of Appeal form is available from either your county assessor or the State Board.

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