

Order of the Grant County

Board of Equalization

Property Owner: Timothy Ray

Parcel Number(s): 313466000

Assessment Year: 2015 Petition Number: 2015-49

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, Timothy Ray, was in attendance at the hearing and the Assessor's office was represented by Penny Womack.

The subject property is located at Hwy 28, near Soap Lake, Washington.

The appellant questioned if this land was open space or ag. He is not grazing the land.

The assessor representative stated that three parcels owned by Mr. Ray were removed from the Current Use Ag program because he short platted the property in April 2011. The acreage for the 3 small parcels were removed at the owner's request from the parent parcel at the time of platting.

The Board agrees with the Assessor's Office to remove classification or designation. Property is not being grazed or farmed, does not qualify for open space land.

Dated this 4th day of December, (year) 2015

Gary Mann
Chairperson's Signature

Jill 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 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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