

## THE APPEAL PROCESS

### 1. What Can Be Appealed

State law requires the Assessor to value all taxable property at 100% of its true and fair market value. True and fair market is the amount of money a buyer of property willing but not obligated to buy would pay a seller of property willing but not obligated to sell, taking into consideration all reasonable uses of the property. The total assessed value of a property should not exceed its true and fair market value.

The Assessor also makes determinations on other property-related matters such as current use designations, tax exemptions and deferrals for senior citizens and disabled persons, and reductions in value resulting from governmental restrictions affecting the use of property. You can find more information about these determinations at <http://www.co.thurston.wa.us/assessor/relief.html> Also, see [Other Resources](#) for links to other sites.

### 2. Who Can Appeal

Any property owner or taxpayer who disagrees with the assessed value or other determination of the Assessor has the right to appeal. **The only way to ensure that all your rights to due process are protected is by filing a properly completed appeal petition in a timely manner with the Board.** There is no fee charged for filing an appeal.

### 3. Contacting the Assessor's Office

Thurston County is on an annual revaluation cycle. This means that every property in the County is revalued each year. The Assessor's Office mails Valuation Notices to property owners every year. The notice will indicate the assessed values of the land and structures and, if applicable, current use land and senior citizen/disabled person frozen values. Notices of other determinations are mailed by the Assessor as these decisions are made by the Assessor's Office.

If you believe the assessed value of your property is not correct, you may want to review your account information with the [Assessor's staff](#) to make sure an error has not been made. It is a good idea to check the characteristics the Assessor lists for your property to make sure that important features (such as the property's parcel size, square footage of the improvements, zoning, waterfront feet, view, topography, steep slope hazard, high groundwater, flooded area) are accurately reflected in the Assessor's records. If errors are discovered, the Assessor may be able to correct the data and the assessment without an appeal to the Board.

It is important to note that once the Assessor certifies the assessment rolls, the Assessor and his staff have no authority to make changes to your assessed values except under limited circumstances, such as a change in land use designation or manifest errors. (See [FAQ](#) for definition of manifest error.) **To preserve your appeal rights, you should file your petition with the Board before the appeal deadline.** You may withdraw your appeal at any time if you later resolve your issues with the Assessor's Office, or for any other reason.

### 4. Deadline For Appealing

The deadline for filing an appeal is the latter of (a) July 1 of the current assessment year, or (b) within 60 days of the date the Assessor mailed the Valuation Notice or other determination. Due to the timing of the Assessor's Valuation Notices, in most cases, the filing deadline will be 60 days from the mailing date of your notice. Your properly completed appeal petition **must** be postmarked or received in the Board's office by 4 p.m. on the appeal deadline date.

The prescribed petition form must be used. A letter, email or phone call is not acceptable as a substitute for the petition form. Faxed or electronically submitted petitions are acceptable only for the purpose of protecting a deadline to file. You must still submit the original petition with signature to our office. You can find more information on downloading and completing a petition at [Preparing An Appeal and Forms](#).

The law allows late filing of petitions in some circumstances. For example, a late filing waiver may be granted if you receive incorrect **written** advice regarding filing requirements from the Board's staff, the Assessor's staff, or the staff of the property tax advisor designated under RCW 84.48.140. These are more fully discussed in [FAQ](#).

### 5. What Happens Next

- The Board's Clerk will review your petition upon receipt to determine whether it is complete and timely filed. The Board does not routinely acknowledge receipt of appeal petitions filed. However, you will be notified if your petition is denied, untimely filed, or incomplete. If your petition is incomplete or further information is needed, it

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will be returned to you and you will be given the opportunity to provide the required information.

Once a timely and properly completed petition is submitted, it will be given a petition number, scanned into the County's computer system, and a copy of it, together with any supporting information you submitted, will be forwarded to the Assessor's office.

- If you requested valuation information from the Assessor by checking the "request information" box in Section 3 of the petition form or by contacting the Assessor's Office, the Assessor must make available to you the information used in valuing your property. Comparable sales data are typically included, but if valuation criteria other than comparable sales were used, the Assessor must provide you with that information as well. The Assessor is required to provide all such valuation information to you and the Board by the earlier of (a) 60 days of your request or (b) at least 14 business days before the Board hears your appeal.
- After your petition is filed, an Assessor's staff will review your petition and may contact you. Although you are not obligated to do so, both you and the Assessor are encouraged to exchange valuation information and supporting evidence. This gives both parties the opportunity to resolve the dispute prior to a hearing before the Board. Based on the evidence you provide, the Assessor may choose to recommend an adjustment in the assessed value. If this occurs, and you agree that the Assessor's recommended adjusted value is the true and fair market value of your property, the need for a hearing will likely be eliminated. The Assessor will send you a Stipulation Agreement to sign that establishes the new value. A signed Stipulation Agreement withdraws your petition, and no hearing will take place. The signed agreement is forwarded to the Board for finalization and your case will be closed.

There is one exception where an agreement between a taxpayer and the Assessor must be submitted to the Board for consideration and determination of true and fair market value. This occurs when the Board grants a taxpayer's request to file after the appeal filing deadline under the reconvening provision. (See #6 in [FAQ](#))

- If an agreement on the true and fair market value of your property is not reached, the Board will schedule a hearing. How soon the Board will be able to hear your appeal depends on a number of factors, including the volume of petitions filed and how quickly the Assessor's Office can respond to the petitions.

The Board's Clerk will send you a written hearing notice at least 15 business days before the hearing date. If the Assessor's staff have not already done so, they will mail you a written response to your appeal at least 14 business days before the scheduled hearing. The Board will also receive a copy. If you do not receive the Assessor's written response at least 10 business days before the hearing, please contact the Board's Clerk immediately.

- You are encouraged to submit evidence supporting your estimate of the property's valuation. By statute, the value placed on your property by the Assessor is presumed to be correct. The burden of proof is with you to provide clear, cogent and compelling evidence that the Assessor's value is incorrect. The Board is very open to hearing your case and concerns, but cannot find in your favor if you do not provide evidence. All documentary evidence, including photographs, graphs and charts, must be postmarked or received by the Board by 4:00 p.m. at least 7 business days before your scheduled hearing date. These are more fully discussed in [Preparing An Appeal](#). **You must also provide a second copy of all of your documentary evidence to the Assessor's Office at least 7 business days before your scheduled hearing date.**
- The time allotted for hearing each petition is 20 minutes for residential properties and 30 minutes for commercial properties. The allotted time will be broken up into segments to allow you and the Assessor's representative equal time to present your case. A few minutes will be given at the end to each side for rebuttal.
- After the hearing is closed and both sides have left the room, the Board will review the evidence and make a decision. Our decision will be mailed to you after your hearing.
- If either you or the Assessor do not agree with our decision, either party may appeal the Board's decision to

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the Washington State Board of Tax Appeals. This appeal must be submitted within 30 days of the date the decision is mailed to you. You may also pay your taxes under protest and petition the Superior Court for a refund by filing a lawsuit under chapter 84.68 RCW. These are more fully discussed in [FAQ](#).

- To avoid accruing interest and penalty fees, you should pay your property taxes when due. If you prevail in your appeal and the Board makes a valuation adjustment, either a refund or credit will be issued by the Thurston County Treasurer. Once you receive this Board's decision in your favor, you may contact the [Treasurer's Office](#) for information about your refund or credit.