

## FREQUENTLY ASKED QUESTIONS

### 1. What types of appeals does the Board of Equalization hear?

The Board adjudicates appeals brought by taxpayers of the following determinations by the Assessor:

- Assessed valuations of real and personal property [RCW 84.48.010]
- Denial of deferrals for senior citizens and disabled persons [RCW 84.38.040]
- Denial of exemptions for senior citizens and disabled persons [RCW 84.36.385]
- Denial of deferrals for homeowners with limited income [RCW 84.37.040]
- Special valuation of historic property [RCW 84.26.130]
- Denial of exemptions for new improvements made to a single family dwelling [RCW 84.36.400]
- Forest land classification [RCW 84.33]
- Current use classification [RCW 84.34]
- Destroyed property [RCW 84.70]
- Change in the assessed value resulting from governmental restrictions affecting the use of property [RCW 84.40.039]
- Claims for real or personal property tax exemptions [RCW 84.36.010]

### 2. How can I appeal the assessed valuation of my property?

The only way to appeal the Assessor's valuation of your property is by timely filing a properly completed taxpayer petition with the Board. The prescribed appeal [petition form](#) must be used. A letter, an email, or a telephone call is not an acceptable substitute for the petition form.

### 3. Who can file an appeal?

A property owner or taxpayer may file an appeal. The taxpayer means the person or entity whose name and address appears on the assessment rolls, or their duly authorized agent.

### 4. What is the deadline for filing an appeal?

The filing deadline is either July 1st of the assessment year or within 60 days of the date that the Valuation Notice is mailed by the Assessor. The appeal deadline date will normally appear on the Assessor's Notice. A petition filed by mail must be postmarked no later than the filing deadline. Petitions delivered to the Board's office must be received by 4:00 p.m. on the filing deadline. If the last day to file falls on a weekend or holiday, the deadline for filing is the next business day. Only petition forms that are sent by U.S. mail, an express service (e.g. Federal Express or UPS), or personally delivered are accepted at this time. Petitions cannot be filed by fax, email, or e-filing.

### 5. What are assessment year and tax year?

Assessment year means the calendar year when the property is listed and valued by the assessor. It precedes the calendar year when the tax is due and payable. Example: Properties are assessed in 2013 and taxpayers are billed in 2014 for taxes payable in 2014. January 1 of each year is the assessment date. In the example, the assessment date is January 1, 2013. Valuations are based on sales **prior** to that date, so in the example they are based on sales that occurred in 2012. New constructions and remodels are exceptions, and are valued as of July 31 of the assessment year, instead of January 1.

### 6. How can I obtain an appeal form?

Go to [Forms](#) to download petition and other forms through this website. You can also request a petition to be mailed or emailed to you by contacting the Clerk of the BOE at (360) 786-5135, or by sending an email to [elderr@co.thurston.wa.us](mailto:elderr@co.thurston.wa.us). You may also pick up petition forms in person at the Board's office.

### 7. If I miss the deadline for filing an appeal, is there a way to request an exception or waiver?

There are limited exceptions under the law for late filing. If the taxpayer's situation qualifies, a [Late Filing Exception Request](#) or [Request for Reconvening](#) may be submitted by April 30th of the tax year following the assessment year. (Example: Late filing or reconvening requests for the 2013 assessment year must be submitted by April 30, 2014.)

## FREQUENTLY ASKED QUESTIONS (continued)

### Reasons for late filing exceptions include:

- Death or serious illness of the taxpayer or a member of the taxpayer's immediate family.
- Taxpayer was absent from the address where the value change notice is received for more than 15 days of the 60 day filing period.
- Taxpayer relied upon incorrect **written** advice as to the filing requirements by either a Board member, Board staff, the Assessor, the Assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140.
- Taxpayer was unable to file due to a natural disaster occurring at or shortly before the time for filing.
- Taxpayer was unable to file due to a delay or loss related to the delivery of the petition by the postal service, and documented by the postal service.

### Reasons for a request for reconvening submitted by the taxpayer include:

- Taxpayer did not receive the Assessor's Value Change Notice for the assessment year at least fifteen days prior to the filing deadline and can show proof that the value has changed (the taxpayer's sworn affidavit is required).
- Current owner purchased the property for a sale price of less than 90% of the assessed valuation in an arms-length transaction occurring after July 1st but on or before December 31st of the assessment year.
- Assessor submits affidavit stating that the assessor was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of property to be materially affected.

8. When will I receive a Valuation Notice from the Assessor? What if I do not receive a notice or receive it late?

The statutory deadline for the Assessor to mail Valuation Notices is May 31. The notice will show the assessed value of land and improvements separately. The total assessed value should not exceed the market value of your property. If you did not receive a Valuation Notice at all, or received it less than 15 days of the appeal filing deadline, contact the Board's Clerk as soon as you become aware of the situation. Depending upon the circumstances, you may be eligible to file a late appeal. The Assessor is required to send notices to the taxpayers whose names and addresses appear on the assessment rolls. Please remember that it is your responsibility to notify the Assessor of any address change, and to request that the Assessor or mortgage/lending company sends a copy of the notice to you.

9. What information must I provide for a petition to be considered complete?

- Assessor's parcel number;
- Your name and address;
- Name of your representative, if applicable (please include power of attorney);
- Property address;
- Value as listed by the Assessor;
- Your opinion of the value;
- Specific reasons why you believe the Assessor's value does not reflect the true and fair market value of your property. Include sufficient information or statements as to the reasons why you believe the Assessor's determination is incorrect. The amount of tax, the assessed value of other properties, the percentage of assessment increase, personal hardship, and other matters unrelated to the market value cannot, by law, be considered by the Board.
- Sign and date the petition; and
- Attach a copy of the Assessor's valuation notice (if filed after July 1) or other determination notice.

10. What is the relationship between the County Assessor, the County Treasurer, and the County Board of Equalization?

The Assessor is an elected official whose office determines property assessments and administers a number of property exemption and current use programs. The Treasurer is an elected official whose office bills and collects property taxes on behalf of taxing districts. The Board of Equalization is an independent quasi-judicial board that

## FREQUENTLY ASKED QUESTIONS (continued)

hears appeals from taxpayers who disagree with their property assessments and other determinations of the Assessor. Again, the Board is separate from and independent of the Assessor.

### 11. Should I contact the Assessor's office?

Taxpayers should contact the [Assessor's office](#) to review valuation issues whenever there is a question regarding assessed value. However, contacting the Assessor's office does not extend the filing deadline for appealing property valuations. Therefore, taxpayers who wish to preserve their appeal rights still need to file timely petitions with the Board even if they are engaged in discussions with the Assessor's office.

### 12. What are factual, or manifest, errors?

Manifest error means an error in listing or assessment, which does not involve a revaluation of property, including the following:

- (a) An error in the legal description;
- (b) A clerical or posting error;
- (c) Double assessments;
- (d) Misapplication of statistical data;
- (e) Incorrect characteristic data;
- (f) Incorrect placement of improvements;
- (g) Erroneous measurements;
- (h) The assessment of property exempted by law from taxation;
- (i) The failure to deduct the exemption allowed by law to the head of a family; or
- (j) Any other error which can be corrected by reference to the records and valuation methods applied to similarly situated properties, without exercising appraisal judgment. [WAC 458-14-005(14)]

### 13. When must I provide copies of the additional evidence in support of my appeal?

The Board encourages taxpayers to provide any additional evidence in support of their appeal as soon as possible. All documentary evidence must be postmarked or received by both the Board and the Assessor's Office no later than 7 business days prior to the scheduled hearing date. For more information on types of evidence to submit, see *Acceptable Evidence* in [Preparing An Appeal](#). Contact the Board's Clerk if you have any question about the evidence submission deadline. Please refer to the [Hearing Preparation Guide](#) for more information.

### 14. How do I find comparable sales?

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, at the Assessor's office or by accessing the Assessor's website at [www.co.thurston.wa.us/assessor](http://www.co.thurston.wa.us/assessor). Because State law requires that all property to be valued at 100% of true and fair market value, sales of comparable properties are the best indicator of market value. Please keep in mind that, by law, the Assessor valuation is presumed to be correct. The burden of proof is on the petitioner to show by clear, cogent, and convincing evidence that the assessed value is not correct. As a standard of review, clear, cogent, and convincing is higher than the "preponderance of the evidence" standard for civil proceedings, but lower than "beyond a reasonable doubt" standard required in criminal cases.

### 15. What if there are no properties comparable to mine?

Comparable properties do not have to exactly match your property. Look for properties that are most similar, then note their differences and adjust the value of the other property to reflect those differences. For example, if your property has an obscured view, and the only similar property that sold has a much better view, discount the sale price to the amount you believe someone would be willing to pay for the lesser view. If your property has deteriorated conditions that would make it difficult to sell, provide written contractor estimates of the "cost to cure" for those conditions. Photos are particularly effective support for arguments regarding condition.

## FREQUENTLY ASKED QUESTIONS (continued)

### 16. Can I withdraw my appeal and when?

You may withdraw your appeal for any reason and at any time up to 2 business days before your scheduled hearing date by submitting a signed Withdrawal form with the Board, or by notifying the Board's Clerk in writing of your intent to withdraw. You may fax or email your withdrawal.

### 17. When can I expect a hearing?

The Board's Clerk will notify you of the date, time, and place of your hearing, at least fifteen business days in advance of the hearing date. Although the Board makes every effort to schedule hearings in a timely manner, it is not uncommon for taxpayers to wait 12 months after filing their petitions for a hearing date, depending on several factors, including the volume of appeals filed with the Board.

### 18. What can I expect at the hearing?

Both the taxpayer and the Assessor will each have an opportunity to provide oral testimony to support their opinions of value. Because the Board reviews all of the information submitted by both the petitioner and the Assessor in advance of the hearings, the time allotted for each appeal is brief. For a single parcel residential appeal, as an example, the taxpayer and the Assessor each have 10 minutes to present their case. You are encouraged to concentrate on the salient points of your appeal at the hearing. The Board members often question or seek clarification from both the petitioner and the Assessor's representative during the hearing.

The Board hears most residential appeals in a shotgun start format, similar to traffic court. A shotgun start format is one where several petitions are scheduled for the morning or afternoon session without being assigned a specific time. Petitions are heard in the order that taxpayers check in with the Clerk.

The hearing is informal and designed to enable petitioners to represent themselves. However, you have the right to be represented by a friend or relative, or by a professional such as an attorney, accountant, realtor, real estate appraiser, or property manager. If you wish to designate someone to represent you, you must submit a Power of Attorney form or complete the appropriate section of the petition form prior to the hearing.

### 19. How soon will I receive a decision from the Board of Equalization?

Copies of the Board's written decisions are mailed to petitioners and the Assessor. However, due to ongoing hearings and appeal deadlines occurring simultaneously, the Orders may not be prepared and processed until some months later. The Board may either sustain the Assessor's value, reduce the assessment, or increase the assessment.

### 20. What if I disagree with the Board of Equalization's decision?

Either you or the Assessor may appeal a Board decision to the State Board of Tax Appeals (BTA). An appeal must be filed with the BTA within 30 calendar days of the mailing date of the Board's decision. 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.

Appeals to the BTA are heard on a "de novo" basis, which means that it is a "new" hearing. The BTA conducts a full hearing on the appeal, and is not restricted to reviewing only the evidence considered by the Board. The parties to the appeal can provide new arguments, testimony, and evidence to the BTA that was not presented to the Board. The BTA is bound by the same standard of review as the county boards, which means that the Assessor's original value is presumed to be correct, irrespective of the Board's decision, and even if the Assessor recommended a value change that the Board adopted.

BTA Forms are available by contacting the State Board of Tax Appeals at P.O. Box 40915, Olympia, WA 98504-0915 or may be obtained online at <http://www.bta.state.wa.us/appeal/forms.htm> You may also e-file an informal property valuation appeal to the BTA by accessing its website above.

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21. What about payment of my property taxes?

Taxpayers are advised to pay their property taxes when due. Any adjustment or refund will be addressed by the Treasurer after the final resolution of the appeal.

22. Do I need to file a petition each assessment year?

The Board's decisions are binding on the parties for the assessment year of the decision only. Thurston County is on an annual revaluation cycle for assessments, and taxpayers have the right to appeal their assessments each year by timely filing completed petition forms with the Board. Also, each year's determination of property value by the Board stands on its own. This means that any property value adjustment made by the Board may not be reflected in the Assessor's property valuations for subsequent years.

23. What if I have additional questions about the appeal process?

For more information, contact Ruth Elder, the Board's Clerk by sending an email message to [elderr@co.thurston.wa.us](mailto:elderr@co.thurston.wa.us), by calling (360) 786-5135, or sending a TDD message to (360) 754-2933. In person, customer service is offered by appointment only. Please contact our office in advance to request an appointment.