

## Frequently Asked Questions

1. What type of appeals may be brought before the Board?
2. How can I appeal the assessed value of my property and what is the petition process?
3. Who may file an appeal?
4. Where can I get an appeal form?
5. What is the deadline for filing?
6. Should property owners contact the Assessor's Office?
7. When do property owners receive a Change of Value Notice?
8. What if a citizen does not get a notice?
9. What information must be provided for a completed petition?
10. How does the Assessor value property?
11. When will the property owner have a hearing?
12. What can be expected at the hearing?
13. How soon will the property owner receive a decision from the Board?
14. What if the citizen is not satisfied with the Board of Equalization's decision?
15. If the citizen does not file an appeal in a timely manner, can the Board be reconvened to consider the petition?
16. Should property owners wait until after their hearing to pay their property taxes?

### **1. What type of appeals may be brought before the Board?**

The Board's jurisdiction involves appeals of Assessor determinations, including:

- Change in real and personal property values\* [RCW 84.48.010];
- Denials of senior citizen/disable persons exemptions [RCW 84.36.385];
- Denials of home improvement exemptions [RCW 84.36.400];
- Decisions regarding historic property [RCW 84.26.130];
- Forest land classification determinations [RCW 84.33];
- Current use determinations [RCW 84.34];
- Destroyed property determinations [RCW 84.70.010]; and
- Claims for either real or personal property tax exemptions [RCW 84.36.010].

\* There is no provision in State law to directly appeal property taxes.

## **2. How can I appeal the assessed value of my property and what is the petition process?**

The only way to appeal an assessor's valuation of your property is by timely filing a complete appeal petition with the County Board of Equalization. There is no fee charged for filing an appeal. The appeal petition form **must** be used. A letter or phone call is not acceptable as a substitute for the petition form.

The appeal process is comprised of 2 steps:

- Registering your appeal by filing the minimum information on Form A within 30 days of your assessment notice, and
- Providing detailed evidence along with Form B (the Petitioner's Worksheet) later in the process. Form B should be filed as early in the appeal process as possible, but at least no later than 21 business days prior to any schedule hearing for the subject property.

## **3. Who may file an appeal?**

A property owner or taxpayer may appeal. Taxpayer means the person or entity whose name and address appears on the assessment rolls, or their duly authorized agent. The appeal is filed with the Board of Equalization of the county in which the property is located.

## **4. Where can I get an appeal form?**

Appeal petition forms are available from the Clerk of the Board of Equalization, (360) 679-7379, 1 NE 7<sup>th</sup> ST Room 200, PO Box 5000, Coupeville WA 98239. Appeal petition forms are also available at the Camano Annex, the Island County Assessor's Office and the county Website [www.islandcounty.net](http://www.islandcounty.net).

## **5. What is the deadline for filing?**

July 1 of the assessment year or within 30 days of when the Change of Value was mailed by the Assessor's Office, whatever date is later. If the petition is mailed, it must be postmarked by midnight of the deadline. Mail to: Board of Equalization, PO Box 5000, Coupeville WA 98239-5000. Petitioners may hand deliver the petition to the

Board and have it date stamped. Please do not wait until the last day to file an appeal. If appealing other Assessor determinations, for example, denial of an application of current use or removal of a classification from property, citizens have 30 days from the date of the mailing of notification.

#### **6. Should property owners contact the Assessor's Office?**

Contact the Assessor's Office to review valuation any time there is a question regarding property value. Property owners can often settle disagreements at this level without continuing the appeal process. However, citizens still need to preserve their appeal rights by filing petitions on time with the Board of Equalization.

#### **7. When do property owners receive a Change of Value Notice?**

The county Assessor is required to value real property every year. After determining the value, the Assessor mails the taxpayer a Change of Value Notice. The Assessor will send a notice every year. The notice will show the assessed value of land and improvements separately. The total assessed value should not exceed the market value of the property.

#### **8. What if a citizen does not get a notice?**

If a Change of Value Notice is not received at least 15 calendar days prior to the deadline for filing the petition for the current assessment year, and the property owner can show proof that the value was actually changed, a sworn affidavit may be submitted to the Clerk of the Board. Keep in mind that the Assessor is obligated to send the notice to the taxpayer whose name and address appears on the assessment rolls. The property owner is responsible for notifying the Assessor of any address changes and to request that the Assessor or mortgage or lending company send copies of the notices to him or her.

#### **9. What information must be provided for a completed petition?**

A properly completed petition must include specific reasons why the property owner believes that the Assessor's valuation is not correct. The amount of the 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. Include the property identification number of the property being appealed, the Assessor's determination of value, the owner's estimate of value, comparable sales or other supporting evidence. Be sure to indicate if you intend to submit additional evidence prior to the hearing. You must provide additional information at least 21 business days prior to the hearing.

#### **10. How does the Assessor value property?**

State law requires the Assessor to value all taxable property at 100 percent of its true and fair market value in money, according to the highest and best use of the property. Market value is the amount of money that a willing and unobligated buyer is willing to pay a willing and unobligated seller. The Assessor values real property using one or more acceptable appraisal methods: the market or sales comparison method, the cost approach, an income capitalization approach for income-producing property, or any combination of the three approaches.

#### **11. When will the property owner have a hearing?**

The Clerk will notify you of the location, date and time that your hearing is scheduled.

#### **12. What can be expected at the hearing?**

You and the Assessor will each have the opportunity to give oral testimony and written evidence in support of your opinions of value. The hearing is an informal review designed to enable property owners to represent themselves without an attorney. Keep in mind that the Assessor is, by law, presumed to be correct. The burden of proof is on you to show that the assessed value is not correct by presenting clear and convincing evidence to support your estimate of market value.

#### **13. How soon will the property owner receive a decision from the Board?**

You will usually receive a written decision from the Board of Equalization within 45 days of the hearing. The Board can either raise, lower or sustain the Assessor's value.

#### **14. What if the citizen is not satisfied with the Board of Equalization's decision?**

You may appeal the Board's decision to the state Board of Tax Appeals. Your appeal must be filed with the state within 30 calendar days of the mailing of the county 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.

**15. If the citizen does not file an appeal in a timely manner, can the Board be reconvened to consider the petition?**

There are only limited reasons for the Board to reconvene to consider assessments when an appeal was not filed by the deadline.

**16. Should property owners wait until after their hearing to pay their property taxes?**

Pay your property taxes when due. After your hearing and the decision by the Board of Equalization, the county Treasurer will notify you of any adjustment to your taxes.