

Office Use Only
Petition: _____
Date Rcd: _____

Taxpayer Petition to the County Board of Equalization for Review of Real Property Valuation Determination

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for _____ for taxes payable in _____ to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

(For Office Use Only, Date to Assessor:)

1. Account/Parcel Number: _____	
2. Owner: _____	
Mailing Address for All Correspondence Relating to Appeal:	
Street address: _____	
City, State, Zip Code: _____	
May we contact you by email? <input type="checkbox"/> Yes <input type="checkbox"/> No	E-mail address: _____
Daytime Phone No: _____	Fax No: _____
Name of petitioner or authorized agent: _____	

3. (a) Assessor's determination of true & fair value: Land \$ _____ Improvement/Bldgs..... \$ _____ TOTAL \$ _____	(b) Your estimate of true & fair value: Land..... \$ _____ Improvement/Bldgs ... \$ _____ TOTAL \$ _____
Date the assessor's "Change of Value Notice" or other determination notice was mailed: _____	
I request the information the assessor used in valuing my property. <input type="checkbox"/> Yes <input type="checkbox"/> No	

<p>4. Specific reasons why you believe the assessor's value does not reflect the true and fair market value.</p> <p>NOTE: Under Washington law, you must prove that the assessor's value is not the true and fair market value (RCW 84.40.0301). Assessments of other properties, the percentage of assessment increase, personal hardship, the amount of tax, and other matters unrelated to the market value may not be relevant or sufficient evidence to prove market value. If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.</p> <p>Other issues relevant to your case:</p>

<p>5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.</p> <p>The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.</p> <p>Signature of Petitioner (Taxpayer) _____</p>

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

Signed this _____ day of _____, _____.

6. The property which is the subject of this petition is (check all which apply):

<input type="checkbox"/> Farm/Agricultural Land	<input type="checkbox"/> Residential Building
<input type="checkbox"/> Residential Land	<input type="checkbox"/> Commercial Building
<input type="checkbox"/> Commercial Land	<input type="checkbox"/> Industrial Building
<input type="checkbox"/> Industrial Land	<input type="checkbox"/> Mobile Home
<input type="checkbox"/> Designated Forest Land	<input type="checkbox"/> Other _____
<input type="checkbox"/> Open Space/Current Use Land	

7. General description of property:

a. Address/location: _____

b. Lot size (acres): _____

c. Zoning or permitted use: _____

d. Description of building: _____

e. View? Yes No

f. Waterfront? Yes No

8. Purchase price of property: \$ _____ (If purchased within last 5 years)
 Date of purchase: _____

9. Remodeled or improved since purchase? Yes No Cost \$ _____

10. Has the property been appraised by other than the county assessor? Yes No
 If yes, appraisal date: _____ By whom? _____
 Appraised value: \$ _____ Purpose of appraisal: _____

Please complete all of the above items (if applicable). Information in boxes 1 – 5 must be provided to be considered a complete petition.

You may submit additional information, either with this Petition or prior to seven business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

I intend to submit additional documentary evidence to the Board of Equalization and the assessor **no later** than seven business days prior to my scheduled hearing.

My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Documentary Evidence Worksheet

Most recent sales of comparable property (within the past 5 years):

Parcel No.	Address	Land Size	Sale Price	Date of Sale
a.	_____	_____	\$ _____	_____
b.	_____	_____	\$ _____	_____
c.	_____	_____	\$ _____	_____
d.	_____	_____	\$ _____	_____

Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 534-1400. Teletype (TTY) users may call (360) 705-6718.

Instructions for Petition to the County Board of Equalization for Review of Real Property Valuation Determination

All information in boxes 1 – 5 must be completed (if applicable). **The petition must be signed and dated.** Without this information, your Petition for Review **will not be considered complete.**

1. Your account or parcel number appears on your determination notice, value change notice, and tax statement. If you are appealing multiple parcels, you must submit separate petitions for each parcel.
2. Self-explanatory.
3. You may appeal the **assessed** value of the property. The assessed value is based on the true and fair value of the property. Check the box if you are requesting the information the assessor used to value the property.

Appeal of Assessed Value

To successfully appeal the Assessed Value of the property, you must show by clear, cogent, and convincing evidence the value established by the assessor is incorrect. In Section 4, you must list the reasons why you believe the Assessed Value is incorrect.

4. List the specific reasons for the appeal. Statements that simply indicate the assessor's valuation is too high or the amount of tax is excessive are not sufficient (WAC 458-14-056). The reasons must specifically indicate why you believe the assessed value does not represent the true and fair value of the property.

Note any other issues you believe are relevant to the value of your property. If your appeal concerns a comparison of your assessment relative to assessments of other properties, the Board may determine if all of the properties are assessed at their true and fair value. The Board is limited to determining the market value of property. Therefore, any adjustment to the assessed value of your property or other properties must be based on evidence of the true and fair value of the property.

5. Indicate if you are acting under a written Power of Attorney. This section need not be completed if the agent is an attorney-at-law.

Sign and date the petition.

- 6.–10. Self-explanatory.

Additional information to support your estimate of value may be provided either with this petition or prior to seven business days before the hearing. You must also provide a copy of any additional information to the assessor.

The petition must be filed or postmarked by

July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

One original signed petition and one copy (including all attachments) should be filed with the County Board of Equalization in the county where the property is located.

**WHATCOM COUNTY BOARD OF EQUALIZATION
WHATCOM COUNTY COURTHOUSE
311 GRAND AVENUE
SUITE 105
BELLINGHAM, WA 98225
360-676-6690**

TAXPAYERS' RIGHTS TO AN APPEAL

The owner responsible for payment of taxes on any property may petition the County Board of Equalization for a change in the assessed valuation placed upon such property by the County Assessor. Appeals must be made on forms approved by the Department of Revenue and are available from the Whatcom County Board of Equalization, Whatcom County Courthouse, 311 Grand Ave., Suite 105, Bellingham, WA 98225, telephone, 360-676-6690, or on line at: www.whatcomcounty.us

FILING A PETITION

PETITIONS AND DOCUMENTARY EVIDENCE MUST BE SUBMITTED IN DUPLICATE

to the Clerk of the Board, Whatcom County Courthouse, Whatcom County Board of Equalization, 311 Grand Avenue, Suite 105, Bellingham, WA 98225.

Petitions must be received by the Board on or before July 1st of the assessment year* or within thirty (30) calendar days after the date of the value change notice, from the Assessor. If submitted by mail, petitions must be postmarked by the post office no later than the filing deadline. Example: Assessment year is 2011, the petition must be filed by July 1, 2011 to be considered timely for taxes payable in 2012. If a change of value notice is sent from the Assessor's office, the deadline for filing an appeal for 2011 for taxes payable in 2012 would be 30 calendar days after the date of the value change notice.

Remember when calculating your deadline some months have more than 30 days. For example, October has 31 days, so for an assessor's determination that is dated October 21st the appeal must be filed by November 20th.

**Assessment year is the year before the tax is due. Under very limited conditions, late petitions or appeals for previous assessment years may be accepted. {[WAC 458-14-056; 458-14-127](#)} Please contact our office regarding these conditions.*

If the last day to file falls on a weekend or holiday, the deadline for filing is the next business day. A petition filed by mail shall be postmarked no later than the filing deadline.

If you are appealing other assessor determinations, for example, denial of a senior exemption, or destroyed property, you also have 30 days from the date of the mailing notification

To file an appeal a taxpayer must complete an appeal petition form, a letter or phone call will not be accepted as a substitute for the appeal petition form. There is no charge for filing an appeal. For taxpayers to reserve their appeal rights a petition must be filed according to the deadlines listed above.

COUNTY BOARD OF EQUALIZATION

The Washington State Legislature has given the Board of Equalization the responsibility to determine whether the assessed value of property represents 100% of the property's fair market value. Boards of Equalization are quasi-judicial bodies and consider questions of valuation/equalization of property assessments; not levy rates or the overall amount of taxes due. The Board of Equalization has the authority to sustain the Assessor's valuation, (assessed value will remain the same), or overrule the valuation by either lowering or

increasing the value. Statute and the voters in the taxing district establish Washington tax levy rates. The Board will consider the value of both the land and improvements (building, etc.) in determining a final value for the property. To contest the value, the burden of proof is on the taxpayer. The taxpayer must provide clear, cogent and convincing evidence to support their estimate of market value. Pursuant to WAC 458-14-046 (5) In counties which are not on an annual revaluation cycle, the board must, in relation to a taxpayer appeal or otherwise, equalize real property values to true and fair value as of January 1 of the year in which the property was last revalued by the county assessor according to an approved revaluation cycle.

HEARING INFORMATION

If additional documentary evidence is submitted to the Board of Equalization it must be submitted **no later than seven business days** prior to the scheduled hearing. After a timely filed, completed petition is received, the clerk of the Board of Equalization will notify you of the location, date and time of your scheduled hearing.

At the hearing the taxpayer and the Assessor will have the opportunity to give oral testimony; all additional documentary evidence must have been submitted no later than seven business days prior to the scheduled hearing. The burden of proof is on the taxpayer to show that the assessed value is not correct. By law, the assessor is, presumed to be correct. The taxpayer must present clear, cogent, and convincing evidence to support the estimate of market value. The taxpayer must clearly show that the assessed value does not reflect market value. The evidence should consist of sales of comparable properties in the area or information on conditions of the property not known to the assessor. Other evidence used but not limited to: appraisals, documentation concerning problems, written estimates of the cost to repair the problems, and photographs.

A written decision from the Board of Equalization will be issued within 30 days of the hearing. The Board can raise, lower or sustain the assessor's value. The Whatcom County Board's decision may be appealed to Washington State Board of Tax Appeals. Appeals to the State must be filed within 30 calendar days of the post-marked date of the Whatcom County Board's decision. The Washington State Board of Tax Appeals can raise, (see RCW 84-08-060) lower, or sustain the value. Pursuant to RCW 84-08-060 – That appeals to the board of tax appeals by any taxpayer or taxing unit concerning any action of the county board of equalization shall not raise the valuation of the property to an amount greater than the larger of either the valuation of the property by the county assessor or the valuation of the property assigned by the county board of equalization.

To avoid penalties and interest property taxes must be paid when they are due.

For additional information please contact NaDean Hanson, Clerk, for the Whatcom County Board of Equalization, 360-676-6690, or come by the office at the Whatcom County Courthouse, 311 Grand Ave., Suite 105, Bellingham, Washington, Monday thru Friday, 8:00 a.m. to 5:00 p.m.