

RESIDENTIAL and PERSONAL PROPERTY INSTRUCTIONS

Petition Filing Instructions and Board of Equalization Requirements

FOR A SUCCESSFUL APPEAL

Please thoroughly read all information provided, particularly in the section 'Evidence'.

REASONS NOT CONSIDERED:

- Assessment comparisons of other property
- Percentage of value increases
- Personal hardship
- Amount of tax
- Other matters not directly related to the market value

What is the Board of Equalization?

The Board of Equalization is an independent body organized to hear appeals of various determinations made by the Assessor. It is comprised of five citizen members appointed by the County Executive and ratified by the Pierce County Council. The board is independent of the Assessor's office. **Our goal is to provide an impartial hearing that protects each party's due process rights, and results in a fair decision.**

Evidence

The issue before the Board is the *market value* of your property. You need to furnish evidence that demonstrates that the Assessor's valuation exceeds your property's fair market value. State law requires the Assessor to value all taxable property at 100 percent of its true and fair market value, according to its highest and best use.

WAC 458-07-030 True and fair value -- Defined -- Criteria -- Highest and best use -- Data from property owner. (1) **True and fair value -- Defined.** All property must be valued and assessed at one hundred percent of true and fair value unless otherwise provided by law. "True and fair value" means market value and 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 uses to which the property is adapted and might in reason be applied.

(2) **True and fair value--Criteria.** In determining true and fair value, the assessor may use the sales (market data) approach, the cost approach, or the income approach, or a combination of the three approaches to value. The provisions of (b) and (c) of this subsection, the cost and income approaches, respectively, shall be the dominant factors considered in determining true and fair value in cases of property of a complex nature, or property being used under terms of a franchise granted by a public agency, or property being operated as a public utility, or property not having a record of sale within five years and not having a significant number of sales of comparable property in the general area. When the cost or income approach is used, the assessor shall provide the property owner, upon request, with the factors used in arriving at the value determined, subject to any lawful restrictions on the disclosure of confidential or privileged tax information.

WAC 458-14-066 (4) Providing Additional Information. A taxpayer who lists comparable sales on the petition, or who provides the Board and the Assessor with comparable sales or valuation evidence after filing the petition must not thereafter change or add other comparable sales, valuation evidence, or other documentary evidence without mailing or submitting the evidence to the Assessor and the Board at least seven business days, excluding legal holidays, prior to the Board hearing.

Successful forms of evidence may include: comparable sales and/or sales of the subject property; contractor estimates of costs to repair building or land defects; letters or documents describing easements that impact value; independent appraisals; photographs of feature and conditions that you believe diminish your properties market value; and maps showing proximity to high traffic areas, access limitations, etc.

Section 4 of the Taxpayer Petition has limited space for comments. Additional paper with documentary information may be attached to the form. **DO NOT submit any document larger than 8 ½" x 14"** (document meaning, paper of any sort including maps and photos). **DO NOT submit photos with notations written on the back.** If notations are needed, tape the photos to 8 ½" x 11" or 8 ½" x 14" sheets of paper and make notations on the paper.

Presumption of Correctness

When gathering evidence and formulating your arguments, it is important to keep in mind that, by law, the Assessor is presumed to be correct. The burden of proof is on you to show that the Assessor's determination is incorrect. Evidence must be "clear, cogent and convincing".

FORMS: The Pierce County Board of Equalization accepts only Department of Revenue approved petition forms. Letters or other forms of appeal will not be accepted. **Please be sure you are completing the correct form for the type of property you're contesting. The property type (Real or Personal) is located on the Notice of Value Change, or other notice (letter) received from the Assessor.** Please **do not** distort any part of the form from its original format by using a smaller font; or any other alteration that would change the format.

ASSESSMENT YEAR: The assessment year begins January 1 and most assessments are based on sales prior to that date.

FILING DEADLINES: The deadline for filing an appeal is July 1 or sixty (60) days after the mailing of the notice of value change. If filing after the deadline, it is required to include a copy of the notice you received from the Assessor for a valuation change or other determination to verify the postmark date.

ACCURACY CHECKS: Double check the tax parcel number you enter on the petition. Be sure it contains 10 digits and that it is the correct parcel for the address/location you are appealing.

MULTIPLE APPEALS: Only 1 parcel number is allowed on a petition. If you have other parcels you wish to appeal, you must submit each of them on a separate petition.

POWER OF ATTORNEY: If you are not the owner but have been authorized to file a petition, the owner must either sign the POWER OF ATTORNEY area, or sign a letter of authorization that states the property name and/or parcel number, states the company or name of the authorized party, states for which year the party is authorized to petition and it must be dated.

FILING AN APPEAL PETITION: The petition and all supporting documents **must** be one-sided. The Appeal Petition is available on the Board of Equalization website at www.piercecountywa.org/boe or at the Board office. Filing Options:

Paper Filing: All petitions and all supporting documents, including photos, must be filed in duplicate (1 original and a photocopy). The TAXPAYER PETITION has **two** pages. The original petition must be completed and signed in ink. You can make a copy of the petition and send the completed copy by mail or file in person.

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OFFICE HOURS: The office of the Pierce County Board of Equalization is open weekdays, 8:30AM – 12:00 PM and 1:00 PM – 4:00 PM

HELPFUL CONTACTS:

A. Pierce County Assessor's office (www.piercecountywa.org/atr or 253-798-6111).

B. The Clerk of the Board or the assistant clerk will assist in answering questions as time allows (www.piercecountywa.org/boe or phone 253-798-7415).

BOARD OF EQUALIZATION
2401 S 35TH ST #176
TACOMA WA 98409

COMMERCIAL PROPERTY

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FOR A SUCCESSFUL APPEAL

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Methods of Valuation Commercial/Industrial and/or apartment buildings and condos can be assessed by using one or more of the following approaches to value.

Income Approach - This is requested (see section 4 of petition) to be provided with all petitions and must be supported with data such as:

Two years of income and expense statements of sufficient detail to enable separation of expenses by category and those paid by tenants, also lease/rental agreements or rent rolls. A tenant roster and spread sheet for the past two years, which indicates for each tenant, square footage rented, base rental amount, percentage rents (for retail tenants), date lease began, renewal date, and tenant contributions to expenses.

Copies of gross sales reports by tenants in retail type occupancies.

Conditions, which may cause the subject to be a typical, should also be identified.

Cost Approach - The generally accepted is from the Marshall-Swift Manual. Documented actual construction costs would be considered for new construction.

Market Approach - Comparable sales data.

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BOARD OF EQUALIZATION
2401 S 35TH ST #176
TACOMA WA 98409

Office Use Only
BOE # _____
RW # _____

**TAXPAYER PETITION TO THE
PIERCE COUNTY BOARD OF EQUALIZATION FOR
REVIEW OF REAL PROPERTY VALUATION DETERMINATION**

Do not staple in Office Use Only area

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 Assessor's 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 **2009** for taxes payable in **2010** to the amount shown in Item No. 3(b) on this form.

PLEASE COMPLETE ALL ITEMS **This petition and all documentation is required to be FILED IN DUPLICATE**

1. ***Account/Parcel Number:** _____

2. ***Owner: (Print)** _____

***Mailing Address for All Correspondence Relating to Appeal: (Print)**

Street Address: _____

City, State, Zip Code: _____

May we contact you by email? Yes No **E-mail address:** _____

Daytime Phone No: _____ **Fax No:** _____

***Name of Petitioner or Authorized Agent: (Print)** _____

<p>3. *(a) Assessor's determination of true and fair value:</p> <p>Land.....\$ _____</p> <p>Improvement/Bldgs ..\$ _____</p> <p>TOTAL.....\$ _____</p>	<p>*(b) Your estimate of true and fair value:</p> <p>Land.....\$ _____</p> <p>Improvement/Bldgs \$ _____</p> <p>TOTAL \$ _____</p>
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Date the Assessor's "Change of Value Notice" or other determination notice was mailed: _____

A copy of the Assessor's notice is required with a petition filing, if the deadline for filing is after July 1 of the current assessment year.

4. ***Specific reasons why you believe the assessor's value does not reflect the true and fair market value.**

Use additional paper to complete section 4, when necessary.

***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.

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.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer) _____

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 _____, _____ (year).

* _____
Signature of Taxpayer or Agent

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, please submit copies: _____ 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 statements that apply.

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.

I wish to receive the information on how the Assessor arrived at the value of this property.

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.

Submit Completed Petition To: Pierce County Board of Equalization, 2401 S. 35th St., Room 176, Tacoma, WA 98409

For tax assistance, visit <http://dor.wa.gov> or call (800) 647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.